

SCHEME OF INSTRUCTION AND SYLLABUS

Bachelor of Commerce (Honours)

From Academic Year: 2025-26 Onwards

B.COM (H)



Faculty of Commerce & Management

United University
Rawatpur-Jhalwa (Prayagraj)
Uttar Pradesh

University Vision

To establish a value based global university having dynamic learning environment encouraging creativity and innovation, research inspired experiential learning and focusing on topics that are pertinent to the development of the region, the country and the world.

University Mission

- To provide a dynamic, inspiring and varied learning environment with global exposure.
- To position the institution as a premier hub for research and experiential learning.
- To develop into an adaptable University meeting the demands of society and business.
- To incorporate value thinking, integrity, wisdom and passion in professional for their career and life.

Department Vision

To achieve global competence by evolving thought leadership, innovative and creative solution, making socially responsible business leaders through flexible, value based, management education driven by high quality research and collaboration.

Department Mission

1. To nurture responsive ethical leaders sensitive to environment and society.
2. To encourage critical thinking and continuous improvement.
3. To inculcate a culture of innovation and entrepreneurship.
4. To create and disseminate knowledge through applied and inter-disciplinary research and practices in emerging areas of management.

Program Educational Objectives (Undergraduate)

PEO-1: To provide knowledge and skills for being successful entrepreneurs and finance professionals in the field of Banking, Insurance, Manufacturing, Transport, Telecom, Service, Hospitality, IT and academics.

PEO-2: To equip student with quantitative, qualitative, cognitive and analytical skills for identifying, analyzing, designing and creating business opportunities in a global dynamic environment.

PEO-3: To make competent professionals with ethics, humility and societal needs through their holistic development.

PEO-4: To transform graduates capable of thinking strategically and to lead, motivate and manage multi-disciplinary teams thereby enhancing managerial effectiveness under all circumstances.

PEO-5: To prepare committed professionals with a sense of ‘giving back to the society’ through display of professional ethics, human dignity, empathy and humility in their professional and personal life.

Program Outcomes

On successful completion of the B. Com(H) programme the student will be able to:

PO-1: Acquire in-depth knowledge of Commerce discipline, including wider and global perspectives, with an ability to discriminate, evaluate, analyze and synthesize existing and new knowledge, and integration of the same for enhancement of knowledge. (Academic result & amp; International / global reach)

PO-2: Analyze complex business problems critically; apply independent judgment for synthesizing information to make intellectual and/or creative advances for conducting research in a wider theoretical, practical and policy context. (Research and Innovation)

PO-3: Think laterally and originally, conceptualize and solve Business problems, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal and environmental factors in the core areas of expertise at the national and international levels. (International / global reach)

PO-4: Extract information pertinent to unfamiliar industry issues through literature survey and experiments, apply appropriate research methodologies, techniques and tools, design, conduct

survey, analyze and interpret data, demonstrate higher order skill and view things in a broader perspective, submit a report about the study in commerce. (Practical managerial analytical skills & Industry interaction).

PO-5: Demonstrate ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship. Also, they will be able to demonstrate ability to understand and derive meaningful inferences about organizational performance. (Functional Specialization)

PO-6: Display knowledge and understanding of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research, demonstrate a capacity for self-management and teamwork, decision-making based on open-mindedness, objectivity and rational analysis in order to achieve common goals and further the learning of themselves as well as others. (Team Work)

PO-7: Demonstrate knowledge and understanding of commerce principles and apply the same to one's own work, as a member and leader in a team, manage projects in the work environment efficiently in respective disciplines and multidisciplinary environments after considering the economic and financial factors. (Industry interaction)

PO-8: Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, being able to comprehend and write effective reports and design

PO-9: Documentation by adhering to appropriate standards, makes effective presentations, and gives and receives clear instructions. Also, they will demonstrate an ability to communicate effectively, both in writing and orally (Speaking / Writing skills).

PO-10: Recognize the need for, and have the preparation and ability to engage in life-long learning independently, with a high level of enthusiasm and commitment to improve knowledge and competence continuously. (Continuing education awareness).

PO11: Display commitment towards professional and intellectual integrity, professional code of conduct, ethics of research and scholarship, consideration of the impact of research outcomes on professional practices and an understanding of responsibility to contribute to the community for sustainable development of society. (Values, ethics, professional integrity and contribution to society).

PO-12: Identify a timely opportunity and using business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large. (Successful career, immediate employment & entrepreneurship).

Program Specific Outcomes

PSO1: Apply reflective thinking and research skills using latest technology tools.

PSO2: Assimilate technical functional knowledge of operations in business organization.

PSO3: Demonstrate strategic and proactive thinking towards business decision making.

PSO4: Illustrate negotiation skills and networking abilities

SCHEME OF INSTRUCTION

COURSE CATEGORY ABBREVIATIONS

1. Core Courses
2. Discipline Specific Courses (DSE)
3. Generic Electives (GE)
4. Ability Enhancement Compulsory Courses (AECC)
5. Skill Enhancement Courses (SEC)

Semester I

Contact Hours							24
S. No.	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM111T	Core Courses	Business Law	4	0	0	4
2	CMUCBM112T		Financial Accounting	4	0	0	4
3	CMUCBM113T	Discipline Specific Courses (DSE)	Micro Economics	4	0	0	4
4	CMUCBM125T		Fundamentals of Human Resource Management	4	0	0	4
5	CMUCBM124T	Ability Enhancement Compulsory Courses (AECC)	Business Communication	2	0	0	2
6	CMUCBM114T	Generic Electives (GE)	Leadership & Team Building	2	0	0	2
7	CASCPBM11T	Skill Enhancement courses (SEC)	Computer Application in Business	1	0	1	2
8	PTSPPBM11T		Professional Proficiency	2	0	0	2
Total Credits							24

Abbreviations: (L) Lecture, (T) Theory, (P) Practical, (C) Credits

Semester II

Contact Hours							24
S. No.	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM201T	Core Courses	Corporate Accounting	4	0	0	4
2	CMUCBM202T		Introduction to Marketing Management	4	0	0	4
3	CMUCBM203T	Discipline Specific Courses (DSE)	Business Organization	4	0	0	4
4	CMUCBM206T		Management Principles & Practices	4	0	0	4
5	SCSEPBM20T	Ability Enhancement Compulsory Courses (AECC)	Environmental Studies	2	0	0	2
6	CMUCBM205T	Generic Electives (GE)	Brand Management	2	0	0	2
7	CASCPBM21T	Skill Enhancement courses (SEC)	Computer Application in Business-II	1	0	1	2
8	PTSPPB21T		Professional Proficiency	2	0	0	2
Total credits							24

Abbreviations: (L) Lecture, (T) Theory, (P) Practical, (C) Credits

Semester III

Contact Hours							26
S. No.	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM301T	Core Courses	Business Finance	4	0	0	4
2	CMUCBM302T		Auditing Practices	4	0	0	4
3	CMUCBM303T		Business Environment	4	0	0	4
4	CMUCBM304T	Discipline Specific Courses (DSE)	Basics of Entrepreneurship	4	0	0	4
5	CMUCBM315T		Banking theory & Practices	4	0	0	4
6	CMUCBM306T	Generic Electives (GE)	Rural Marketing	2	0	0	2
7	CASCPBM31P	Skill Enhancement Courses (SEC)	Accounting with Tally	1	0	1	2
8	PTSPPB30T		Professional Proficiency	2	0	0	2
Total Credits							26

Abbreviations: (L) Lecture, (T) Theory, (P) Practical, (C) Credits

Semester IV

Contact Hours							24
S. No	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM401T	Core Courses	Business Statistics	4	0	0	4
2	CMUCBM402T		Fundamentals of Cost & Management Accounting	4	0	0	4
3	CMUCBM403T		Business Ethics & CSR	4	0	0	4
4	CMUCBM404T	Discipline Specific Courses (DSE)	E- Commerce	4	0	0	4
5	CMUCBM405T		Organization Behaviour	4	0	0	4
6	CMUCBM406T	Generic Electives (GE)	Time & Stress Management	2	0	0	2
7	PTSPPB40T	Skill Enhancement Courses (SEC)	Professional Proficiency	2	0	0	2
Total Credits							24

Abbreviations: (L) Lecture, (T) Theory, (P) Practical, (C) Credits

Semester V

Contact Hours							26
S. No.	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM501T	Core Courses	Income Tax Laws & Practices	4	0	0	4
2	CMUCBM502T		Investment Analysis & Portfolio Management	4	0	0	4
3	CMUCBM503T		International Business	4	0	0	4
4	CMUBM5101T	Discipline Specific Courses (DSE)	Marketing of Banking Services	4	0	0	4
5	CMUBM5104T		Corporate Tax Planning	4	0	0	4
6	PTSPPB50T	Skill Enhancement Courses (SEC)	Professional Proficiency	2	0	0	2
7	CMUCBM504T		Indian Economy	2	0	0	2
8	CMUCBM505P	Internship (I)	UG Summer Internship	2	0	0	2
Total Credits							26
Industrial/ Research Internship six weeks (Mandatory) during summer vacation							

Abbreviations: (**L**) Lecture, (**T**) Theory, (**P**) Practical, (**C**) Credits

Semester VI

Contact Hours							28
S. No.	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM601T	Core Courses	Indirect Tax Laws	4	0	0	4
2	CMUCBM602T		Corporate Law	4	0	0	4
3	CMUCBM603T		Business Mathematics	4	0	0	4
4	CMUBM6201T	Discipline Specific Courses (DSE)	Merger & Acquisition	4	0	0	4
5	CMUBM6202T		Life Insurance Concept & Practices	4	0	0	4
6	CMUCBM604T	Generic Electives (GE)	Introduction to Capital Market	2	0	0	2
7	CMUCBM607T	Skill Enhancement Courses (SEC)	Fundamentals of Project Management	2	0	0	2
8	CMUCBM616P	Dissertation / Project / Seminar Work	UG Research Project Work	0	0	4	4
Total Credits							28

Abbreviations: (L) Lecture, (T) Theory, (P) Practical, (C) Credits

Note:

- 1 The student should undergo internship and simultaneously he/she should work on a project with well-defined objectives.
- 2 At the end of the semester the student should submit an internship completion certificate and a project report.

SEMESTER-I

Semester I

Contact Hours							24
S. No.	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM111T	Core Courses	Business Law	4	0	0	4
2	CMUCBM112T		Financial Accounting	4	0	0	4
3	CMUCBM113T	Discipline Specific Courses (DSE)	Micro Economics	4	0	0	4
4	CMUCBM125T		Fundamentals of Human Resource Management	4	0	0	4
5	CMUCBM114T	Ability Enhancement Compulsory Courses (AECC)	Business Communication	2	0	0	2
6	CMUCBM114T	Generic Electives (GE)	Leadership & Team Building	2	0	0	2
7	CASCPBM11T	Skill Enhancement courses (SEC)	Computer Application in Business	1	0	1	2
8	PTSPPB11T		Professional Proficiency	2	0	0	2
Total Credits							24

Abbreviations: (L) Lecture, (T) Theory, (P) Practical, (C) Credits

COURSE CODE & NAME: CMUCBM111T / BUSINESS LAW

COURSE OUTCOMES:

1. Understand the concepts of Indian Contract Act in a business and analyze the issues on of breach of contract.
2. Analyze the issues associated with the sale of goods and examine the problems of the consumers and understand the provisions related to partnership business in India.
3. Understand the provisions related with the most popular business association as a Partnership Firm. And the provisions relating with the contemporary set-up of LLP.
4. Understand the concept of Negotiable Instruments Act and justify the decisions of the court if not suitable to the business concern
5. Evaluate the problems of the different companies and to analyze the cases on different legal issues related with the establishment of company.

UNIT 1: LAW OF CONTRACT

Nature of Contract and Essentials of a Valid Contract, Classification of Contracts, Offer and Acceptance, Consideration, Capacity to Contract, Free Consent, Legality, Performance and Discharge, Remedies for Breach of Contract.; Law of Agency: Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency.

UNIT 2: LAW OF SALE OF GOODS

Contract of Sale, Sale and Agreement to Sell, Conditions and Warranties, Transfer of Property, Delivery of Goods: Performance of Contract of Sale, Unpaid Seller, Remedial Measures for Breach of Contract, Auction Sale

UNIT 3: LAW OF PARTNERSHIP

Essentials of Partnership, Types of Partners, Rights and Duties of Partners, Relations with Third Party, Dissolution of Partnership Firms: Law of Limited Liability Partnership: Nature and Incorporation, Partners and Their Relations, Closure of LLP

UNIT 4: LAW OF NEGOTIABLE INSTRUMENTS

Nature and Characteristics of Negotiable Instruments, Kinds of Negotiable Instruments, Parties to Negotiable Instruments, Negotiation, Presentment, Crossing and Bouncing, Discharge and Dishonor

UNIT 5: COMPANIES LAW

Meaning, Features, Lifting of Corporate veil, Classification of Companies, Formation of Company, Memorandum of Association (MOA) and Article of Association (AOA), Prospectus, Shares and Share Capital, Membership, Transfer and Transmission, Debenture, Company Management, Meetings, Winding-up

Recommended Text Books:

T1. Kuchhal, M. C., "Business Law", Vikas Publishing House, New Delhi, Latest Edition.

Recommended Reference Books:

- R1. Singh, Avtar, "Business Law", Eastern Book Co. Lucknow, Latest Edition Delhi.
- R2. Pathak, Akhileshwar, "Legal Aspects of Business", Latest Edition, McGraw Hill Education.
- R3. PC Tulsian, "Business Law", Tata McGraw Hill-Latest Edition
- R4. Bagrial, Ashok, "Company Law", Vikas Publishing House.
- R5. Kapoor, N. D., "Elements of Mercantile Law", Sultan Chand & Sons, New Delhi

COURSE CODE & NAME: CMUCBM112T / FINANCIAL ACCOUNTING

COURSE OUTCOMES:

1. Understand the fundamentals of financial accounting, the principles and underlying concepts.
2. Understand the financial statements and the items appearing therein.
3. Analyze the impact of different methods of charging depreciation and also valuation of inventory on the financial statements.
4. Assess the flow of cash in the business through cash flow statement.
5. Analyze and interpret the financial health of an organization through its financial statements and accounting information. Also get the understanding of recent accounting trends.

UNIT 1: INTRODUCTION

Concept of Accounting, requirement and importance; Meaning and importance of Accounting Principle, Concepts and Conventions; Overview of Accounting Standards and Indian Accounting Standards; Accounting Process: Double Entry System of accounting book keeping; Understanding of Capital Expenditure, Capital Receipts, Revenue Expenditure, Revenue Receipts and Deferred Revenue Expenditure.

UNIT 2: PREPARATION OF ACCOUNTS

Recording of Journal entries, Posting of Ledger, Trial Balance, Final Account Statements: Manufacturing Account, Trading and Profit & Loss Account, Balance Sheet; Preparation of Financial Statements of a Sole Proprietorship trading firm (profit making), Preparation of Financial Statements of a Partnership Firm; Accounting for Dissolution including Insolvency of partners (excluding sale to a limited company). Preparation of Financial Statements of a not-for-profit organizations. Case Studies.

UNIT 3: SPECIAL TYPES OF ACCOUNTS

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, Profit Computation (Stock & Debtors System only); Accounting for Leases: Concept, Classification of leases, Simple practical problems; Accounting for Branches (excluding foreign branches); Dependent branches (Debtors system and Stock & debtors System) and overview of Independent branches Departmental Accounting: Concept, Type of departments, Basis of allocation of departmental expenses, methods of departmental accounting, Case Studies.

UNIT 4: DEPRECIATION ACCOUNTING AND INVENTORY VALUATION

Accounting for Plant Property and Equipment & Depreciation; Meaning of Depreciation, Depletion and amortization; Objective and Methods of depreciation (Straight line, Diminishing Balance), Effects of change in depreciation method;

Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System- Periodic and Perpetual, and Methods of Inventory Valuation: FIFO, LIFO and Weighted Average. Case Studies.

UNIT 5: COMPUTERIZED ACCOUNTING SYSTEM

Computerized Accounting System: computerized accounts by using any popular accounting software; Utility of accounting software in generating reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet; Managing the accounting data of a company.

Recommended Text Books:

T1. Maheshwari S. N. & Maheshwari S. K. A text book of Accounting for Management. Vikas Publications

5th Edition

Recommended Reference Books:

- R1.** Ramchandran & Kakani – Financial Accounting for Management, Tata McGraw Hill Publications. 5th Edition
- R2.** Ambrish Gupta – Financial Accounting: A Managerial Perspective, Prentice Hall Publications. 5th Edition
- R3.** Dhanesh K Khatri – Financial Accounting, Tata McGraw Hill Publications.
- R4.** Dhamija - Financial Accounting for managers, Prentice Hall Publications. 2nd Edition
- R5.** Sehgal, Ashok & Sehgal Deepak, Fundamentals of Financial Accounting, Taxman Publications. 5th Edition

COURSE CODE & NAME: CMUCBM113T / MICRO ECONOMICS**COURSE OUTCOMES:**

1. Students will be able to understand the basic concepts in Managerial Economics relevant to consumer, producer and wealth-owner.
2. Analyze and forecast demand for consumers' goods, capital goods, labour and other factors of production
3. Determine and estimate supply of goods and resources using production and cost functions.
4. Understand the Market structure and competition in the market and its impact on business.
5. Apply these concepts to face challenges of the external environment competition and plan their strategy accordingly.

UNIT 1: INTRODUCTION OF ECONOMICS

Definition of Economics – Adam Smith, Marshal, Robbins and Samuelsson's view. Nature and scope of Economics- Economics as a Science, as an Art, positive and normative science. Inductive and deductive methods of economics. Microeconomics: Concept, Definition, Scope and Characteristics.

UNIT 2: DEMAND AND SUPPLY ANALYSIS

Demand Analysis: Concept and Types of Demand, Determinants of Demand, Law of Demand, Exception of Law of Demand, Demand Forecasting (including numerical), Elasticity of Demand- Price, Income & Cross; Supply Analysis: Concept and Types of Supply, Determinants of Supply, Law of Supply, Elasticity of Supply, Market equilibrium curve

UNIT 3: CONSUMER THEORY

Budget constraint, concept of utility, diminishing marginal utility, Diamond-water paradox, income and substitution effects; consumer choice: indifference curves, derivation of demand curve from indifference curve and budget constraint. Externalities, marginal cost pricing, internalizing externalities, public goods; imperfect information: adverse selection, moral hazard, social choice, government

UNIT 4: PRODUCTION AND COST ANALYSIS

Production: concept, factors of production and short run and long run production, Production function, laws of production-law of return to scale, law of variable proportion. Economies and Diseconomies of Scale, production possibility, isoquant and iso-cost curve, cost minimizing equilibrium condition.

Cost Analysis: Cost Concepts-Opportunity cost, Incremental Cost, Sunk cost, Direct & Indirect cost, Fixed Cost, Variable Cost & Total Costs, Average Fixed Cost, Average Variable Cost, Average Cost and Marginal Cost, relationship between Average Cost, Marginal Cost curve & total cost, Cost curves–short-term and long-term cost curves.

UNIT 5: MARKET STRUCTURES & COMPETITION

Concept, Types of Markets & Competition: Perfect Competition- Features, Determination of Price and Output. Monopoly Market: Features, Determination of Price and Output, Monopolistic Competition- Features, Determination of Price and Output, Oligopoly- Features, Determination of Price and Output.

Recommended Text Books:

T1. Dwivedi D.N. - Managerial Economics (Vikas Publication, 7th Edition)

Recommended Reference Books:

- R1.** Ahuja, H.L. (2015). Managerial Economics. S.Chand.
- R2.** Atmanand. (2008). Managerial Economics. Excel Books.
- R3.** Hirschey. (2009). Economics for Managers. Cengage Learning.
- R4.** Peterson, H.C., Lewis, W.C., & Jain, S.K. (2009). Managerial Economics. Pearson Education.
- R5.** D.M.Mithani. Managerial Economics. Theory and Applications,
Himalaya Publications,7th Ed.

COURSE CODE & NAME: CMUCBM125T / FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES:

1. Define and describe the concepts of Human Resource Management.
2. Understand the concept of HRP, Recruitment and Selection.
3. Demonstrate and compare various Training techniques and analyze the ways to improve self-motivation.
4. Create a stress-free environment for enhancing productivity.
5. Able to apply human resource management in organization.

UNIT 1: INTRODUCTION

Concept, Importance and Scope of Human Resource Management, Relation of HRM with other Sciences, The changing Environment of HRM, Functions of a Human Resource Manager, Qualities of a Successful Human Resource Manager; Personnel Policies – Need, Sources, Process, Types & Contents; A Conceptual Framework of Human Resource Planning and Job-Analysis.

UNIT 2: RECRUITMENT & SELECTION

Recruitment – Meaning and Sources; Selection – Process, Recruitment vs. Selection, Common Mistakes in Group Discussion and Interview, Types of Interviews, Guidelines for Effective Group Discussion and Interview; Placement & Induction – Conceptual Framework.

UNIT 3: TRAINING AND DEVELOPMENT

Training-Meaning and Methods, Essentials of an Ideal Training Programme, Training vs. Development, Training vs. Education- purpose, Advantages of Training.; Motivation- process, types and advantages.; Performance Appraisal: Definition, Purpose of appraisal, 360-degree Performance Appraisal.;

UNIT 4: COMPENSATION MANAGEMENT

Definition & Components, Types of Compensation, Factors affecting Compensation Management, Pre-requisite of effective Compensation Management, Concept of CTC - case study, Problems and errors in Compensation Management.

UNIT 5: GRIEVANCE & DISCIPLINE

Meaning & types of Grievance, Grievance Handling Mechanism, Discipline - Need, Causes of Indiscipline, Suggestions for Effective Discipline, Procedure of Disciplinary Action.

Recommended Text Books:

T1. Rao VSP- Human Resource Management- Text and Cases, Excel Books 3rd Edition

Recommended Reference Book:

R1. Aswathappa K – “Human Resource and Personnel Management”, Tata McGraw Hill, 5th Ed.

R2. Ivansevich – “Human Resource Management”, Tata McGraw Hill, 10th Ed.

R3. Dessler – “Human Resource Management”, Prentice Hall, 10th Ed.

R4. Bernardi – “Human Resource Management”, Tata McGraw Hill, 4th Ed.

COURSE CODE & NAME: CMUCBM124T / BUSINESS COMMUNICATION

COURSE OUTCOMES:

1. Apply business communication strategies and principles to prepare effective communication for domestic and international business situations.
2. Analyze ethical, legal, cultural, and global issues affecting business Communication and develop an understanding of appropriate organizational formats and channels.
3. Gaining an understanding of emerging electronic modes of communication.

UNIT 1: INTRODUCTION

Meaning, process and **functions**. Need and importance. **Medium**: verbal & non-verbal communication. **Channels**: formal & informal. **Direction of communication**: downward, upward, lateral, & diagonal. Difficulties/barriers and **solutions to communication**. **Communication Targets; Internal Communication; Miscommunication and strategies to resolve; Dealing with grapevine communication**.

UNIT 2: BUSINESS AND EMPLOYMENT COMMUNICATION

Need and importance of business letters. Office memorandum, office circulars, notices and orders. Technology for communication. Effective IT communication tools. Electronic mail: advantages, safety and **smartness in email**. **E- mail etiquettes**. Employment Communication: Job Application Letter, Preparing Resume, Difference between Resume and CV. **Report Writing**: types of reports, basic format of a report, steps of report writing, write a report meeting the format requirements, importance of visuals such as tables, diagrams and charts in report, APA style of citation in reports; **Drafting official; Dealing with Whatsapp messages**. **Case Study**.

UNIT 3: BUSINESS LANGUAGE AND PRESENTATION

Importance of Business language, Vocabulary, Words often confused, Words often misspelt, Common errors in Business Language, Presentation: Importance, Characteristics, Presentation Plan, Power Point presentation content, Visual aids, Features of a good presentation. Case Study

Recommended Text Books:

- T1. P D Chaturvedi, Mukesh Chaturvedi. Business Communication: Skill, Concepts and Applications. Pearson Education.

Recommended Reference Books:

- R1.** Hogan, K. (2008). The secret language of business: how to read anyone in 3 seconds or less. New Jersey: John Wiley & Sons.
R2. Lesikar, R. V., & Petit, J. D. (2007). Business communication. London (7th ed.). Homewood: Richard D. Irwin
R3. Bovee & Thill. Business Communication Essentials A Skill Based Approach to Vital Business English. Pearson.
R4. Kulbhushan Kumar & R.S. Salaria, Effective Communication Skills, Khanna Publishing House, Delhi
R5. Bisen & Priya. Business Communication. New Age International Publication

COURSE CODE & NAME: CMUCBM114T / LEADERSHIP AND TEAM BUILDING

COURSE OUTCOMES:

1. Describe the concepts of Leadership and Team Building and their relevance for organizational development
2. Understand his/her predisposition for Leadership and comprehension of group dynamics for team building.
3. Evaluate and integrate the concepts of Leadership, Group Dynamics and Team Building for harnessing individual skills to create organizational synergies.

UNIT 1: LEADERSHIP

Meaning, Concepts and Myths about Leadership, Components of Leadership. Leader, Followers and situation. Assessing Leadership & Measuring Its effects. Focus on the Leader – Power and Influence; Leadership and Values. Leadership Traits; Leadership Behavior; Contingency Theories of Leadership; Leadership and Change.

UNIT 2: GROUPS, TEAMS AND THEIR LEADERSHIP

Groups Nature, Group Size, Stages of Group Development, Group Roles, Group Norms, Group Cohesion. Teams – Effective Team Characteristics and Team Building, Ginnetts Team Effectiveness Leadership Model.

UNIT 3: LEADERSHIP SKILLS

Basic Leadership Skills, Building Technical Competency, Advanced Leadership Skills, Team Building for Work Teams, Building High Performance Teams.

Recommended Text Books:

T1. T.N. Chhabra. Team Building & Leadership. Sun India, First Edition.

Recommended Reference Books:

- R1.** Hughes, Ginnett, Curphy. Leadership, Enhancing The Lessons of Experience. Tata McGrawHill, 5th Ed.
- R2.** Yukl G - Leadership in Organisations. Pearson, 6th Ed.
- R3.** West Michael - Effective Team Work . Excel Books, 1st Ed..
- R4.** Sadler Philip. Leadership. Crest Publishing House
- R5.** Natalie Gold. Team Work. Palgrane Macmillan, First Edition.

COURSE CODE & NAME: CASCIBM11T / COMPUTER APPLICATION IN BUSINESS

COURSE OUTCOMES:

1. Gain insight about various computer application and apply them in various business world.
2. Understand the in-depth knowledge of MS Word, MS Excel and MS PowerPoint.
3. Evaluate and apply various tools of E Commerce to achieve Competitive edge.

UNIT 1: INTRODUCTION TO COMPUTER

Introduction to Computer, Hardware, Computer Memory Input and Output Devices Interaction between User and Computer Introduction to Free and Open-Source Software, Definition of Computer Virus, Types of Viruses, Use of Antivirus software.

Computer Networks: Network types, Network topologies, Modes of Data communication, Internet: Netiquettes, Architecture & Functioning of Internet, Basic services over Internet like WWW, FTP, Telnet, IP addresses, ISPs, URL, Domain names, Web Browsers, Internet Protocols, Search engines, e-mail.

UNIT 2: MS OFFICE-I: MICROSOFT WORD

Introduction, Working with Tables, Finding and replacing text, Mail merge, Macros, Menus and Tool Bar, Creating and Formatting Tables, Formatting of Letters, Quotation, Invoice, Purchase Order, Sales Order, Application of Mail Merge in Business, Designing the word document with Images and Graphs.

MS OFFICE-II: MICROSOFT EXCEL

Introduction, Add, Subtract, Multiply, divide in Excel, Excel Data Validation, Filters, Grouping, Logical functions (operators) and conditions, Visualizing data using charts, Types of Charts and Graphs, Financial Functions, Boolean, Logical Functions, Analyzing the financial impact of Loans and Investment, Amortization Schedule, Maintenance of Accounting books and final accounts; financial reports generation.

UNIT 3: MS OFFICE-III: MICROSOFT POWER POINT

Introduction to Power Point, Tool Animation, Templates, Designing Presentations, Slide Show Controls, printing presentations, Customizing Presentations, Auto Content Wizard, Creating Links in Slides, inserting charts, adding tables, Clipping, Slide animation, Inserting Pictures, working with tables, Working with charts, Slide Effects.

INTRODUCTION TO INTERNET & E-COMMERCE

Internet and Internet application Introduction, Internet evolution Working of Internet, Use of Internet Overview of World Wide Web (Web Server and Client) Introduction to Search engine and Searching the Web Downloading files Introduction to Web Browsers Working with E-mail (creation and use of the same), Introduction, Comparison

Recommended Text Books:

T1. Ravichandran, Computers Today, Khanna Publishing House, Delhi.

Recommended Reference Books:

- R1. RitendraGoel& D.N. Kakkar. Computer Applications in Management, New Delhi: New Age International (P) Ltd.
- R1. ITL ESL – Introduction to Information Technology. Pearson, 2nd Edition.
- R2. Bharihoke, D. (2009). Fundamentals of Information Technology. New Delhi: Excel Books
- R3. Basandra, S. K. (2003). Computers Today. Greater Noida: Galgotia Publication Pvt. Ltd.

COURSE CODE & NAME: PTSPPB11T / PROFESSIONAL PROFICIENCY – I

COURSE OUTCOMES:

1. Gain insight about better representation of him / her in terms of communication skills and apply them in various business world.
2. To develop personality and aptitude building required for jobs
3. To inculcate employability skills and prepare for Industries /corporate and other Public and Private Sector jobs.

UNIT 1: HARD SKILLS

Revision: 1) Grammar (Basics) 2) Prepositions 3) Tense 4) Subject-Verb Agreement 5) Synonyms & Antonyms

The goal is to teach Grammar implicitly through reading comprehensions. A short story/paragraph should be given for the students to identify the parts of speech and the other topics mentioned above. The classes should be learner centric and the students should be able to apply the lessons learnt in their daily conversations.

UNIT 2: SOFT SKILLS

Speaking: Etiquettes (not theoretical/written but practical) of Listening, Speaking, Writing, Debate, Speech Delivery, Interview (Basics).

- **The aim should be to attempt to make the students the center of the learning process and break the ice with speaking the language. They should develop the confidence to speak and think in the language for further professional exposure. They should be engaging in intelligent conversation with the instructor and expressing themselves in English.**

UNIT 3: QUANTITATIVE APTITUDE & LOGICAL REASONING

- Simplification & Approximation
- Alpha-Numeric Series & Miscellaneous
- Coding-Decoding

Recommended Text Books:

T1. Lawrence G Fine, The SWOT Analysis
T2. R.S. Agrawal, mtyra quicker maths

Recommended Reference Books:

- R1.** Rajiv Mishra , Personality Development -2014 Edition
- R2.** S. Hundiwalla, Facing the corporate Interviews, Arihant Publications
- R3.** Paramount publication: reasoning

SEMESTER-II

Semester II

Contact Hours							24
S. No.	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM201T	Core Courses	Corporate Accounting	4	0	0	4
2	CMUCBM202T		Introduction to Marketing Management	4	0	0	4
3	CMUCBM203T	Discipline Specific Courses (DSE)	Business Organization	4	0	0	4
4	CMUCBM206T		Management Principles & Practices	4	0	0	4
5	SCSEPB20T	Ability Enhancement Compulsory Courses (AECC)	Environmental Studies	2	0	0	2
6	CMUCBM205T	Generic Electives (GE)	Brand Management	2	0	0	2
7	CASCPBM21T	Skill Enhancement courses (SEC)	Computer Application in Business-II	1	0	1	2
8	PTSPPB21T		Professional Proficiency	2	0	0	2
Total credits							24

Abbreviations: (L) Lecture, (T) Theory, (P) Practical, (C) Credits

COURSE CODE & NAME: CMUCBM201T / CORPORATE ACCOUNTING

COURSE OUTCOMES:

1. Understanding the governance of a company accounts with the relevant provisions of the Companies Act 2013, the basic principles & Indian Accounting Standards.
2. Able to understand accounting for shares and share capital under different formats. Also, accounting for debentures will get related.
3. Analyze financial soundness of a company through the Profit & Loss Account and Balance Sheet under the updated Schedules of the Companies Act.
4. Assess the flow of cash in the corporate business, comprising of different activities through a cash flow statement.
5. Apply the procedure involved and accounting for Amalgamation and Reconstruction of Companies.

UNIT 1: INTRODUCTION TO COMPANY LAW

Genesis, Comparison between the Act of 1956 and the Act of 2013 – Accounting Perspective; Preliminary - Section 1; Meaning(s) of Company; Salient Features; Concept of corporate veil; Nationality, Citizenship, Residential Status of a company; Difference between Company and Partnership; Classification of Companies, Relevant Accounting Standards; Subject-Matters relating with Company Accounts.

UNIT 2: ACCOUNTING FOR SHARE CAPITAL AND DEBENTURES

Issue of shares and debentures. Issue of Rights and Bonus shares, ESOPs and Buyback of shares; Book Building process. Underwriting of Shares and Debentures; Redemption of Preference shares, Redemption of Debentures: Sinking/Debenture Redemption Fund, Open Market Purchase and conversion of debentures. **Case Studies.**

UNIT 3: FINANCIAL STATEMENTS OF A COMPANY

Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview). Application of relevant International and Indian Accounting Standards. **Case Studies.**

UNIT 4: CASH FLOW STATEMENTS

Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method); Limitations of cash flow statement. Application of relevant International and Indian Accounting Standards. **Case Studies.**

UNIT 5: AMALGAMATION (AND RECONSTRUCTION) OF COMPANIES

Concept of Purchase Consideration; Accounting for Amalgamation of Companies (excluding inter- company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction); **Case Studies.**

Recommended Text Books:

T1. Monga, J. R., Fundamentals of Corporate Accounting. Mayur Publications

Recommended Reference Books:

R1. Damodaran A., Applied Corporate Finance, Wiley Publications.

R2. William Hakka BettnerCarcello. Financial and Management Accounting, Tata McGraw Hill Publications.

R3. Shah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage Publications

R4. Van Horne. Financial Management and Policy, Prentice Hall Publications.

R5. Bark Demazo Thampy. Financial Management, Pearson Publication

COURSE CODE & NAME: CMUCBM202T / INTRODUCTION TO MARKETING MANAGEMENT

COURSE OUTCOMES:

1. Select the best channel of distribution and promotion methods.
2. Differentiate the consumer's behavior as per their taste and preferences.
3. Compare different pricing strategies in view of current market situations.
4. To evaluate the launching of goods /service as per market needs and demand.
5. Demonstrate strong conceptual learning of functional aspects of marketing management.

UNIT 1: BASIC CONCEPTS OF MARKETING

Introduction to Marketing: Definition, nature, scope and importance of marketing, Approaches to the study of marketing, traditional and modern concept of marketing, Functions of marketing, Difference between Marketing & Selling, Concept of digital Marketing

UNIT 2: UNDERSTANDING CONSUMER BEHAVIOR

Consumer behavior: Scope & Importance, Customer relationship management, Buying Decision process, consumer buying v/s Industrial buying, Marketing Mix – The elements of marketing mix. Market Segmentation: Bases for Market segmentation, Requisites of STP (Segmentation, Targeting and positioning)

UNIT 3: PRODUCT/SERVICE MARKETING

Products: Classification of products, Product mix decision- Product line, Product life cycle, Product planning, new product development process. Factors affecting service marketing.

UNIT 4: PRICING STRATEGIES AND RETAIL MANAGEMENT

Pricing: Pricing objectives, pricing strategies, methods of price determination. E-Business, Tele-marketing, Porter five forces model, Branding & Packaging, Marketing Information system.

UNIT 5: MARKETING DISTRIBUTION CHANNELS & PROMOTION

Channels of distribution and Logistics: Definition, Types of marketing channels. Channel design, Channel management decision, factors affecting channels, Promotion: Nature and importance of promotion, Promotion mix- Advertising, Sales promotion, personal selling, public relations, direct marketing

Recommended Text Books:

T1. Philip Kotler, Marketing Management: Pearson Education

Recommended Reference Books:

- R1. Pillai and Bhagvathi, Marketing Management, S Chand publisher
- R2. J.C. Gandhi - Marketing A Managerial Introduction (Tata Mcgraw Hill publishing)
- R3. Kenneth E. Clow, Donald Baack, "Cases in Marketing Management" 'Sage Publications, 2012.
- R4. Arun Kumar & Meenakshi, "Marketing Management", Vikas Publishing House, 2011.
- R5. Ramaswamy & Namakumari, Marketing Management: MacMillan Publication

COURSE CODE & NAME: CMUCBM203T / BUSINESS ORGANIZATION

COURSE OUTCOMES:

1. Distinguish among the various forms of business ownership.
2. Describe and apply key aspects of promotion and management of business enterprises.
3. Describe and discuss the various factors necessary for cultivating a business in a diverse environment.
4. Identify various factors related to plant location and difference between mass customization and production.
5. Discuss about the mergers and acquisitions and importance of business environment.

UNIT 1: FUNDAMENTALS OF BUSINESS ORGANIZATION

Concepts and nature of Business Organization Business motives, Spectrum of Business, Industry, Trade and Commerce, two sector classification - Manufacturing and Service sectors. Forms of business organization, social responsibility and ethics Emerging opportunities in business.

UNIT 2: PROMOTION OF A COMPANY

Promotion of a Company, Functions of Promoter, Public Enterprises & its types, Entrepreneurial opportunities in contemporary business environment; Networking marketing, franchising, Business process Outsourcing. Process of setting up a business enterprise.

UNIT 3: BUSINESS DEVELOPMENT PROCESS

Ways to generate business idea, Idea assessment and business development process, SWOT analysis, Role of creativity and innovation, Stages of creativity, Feasibility Study, Business policy: types and elements.

UNIT 4: SMALL SCALE INDUSTRY

Small scale industry & its types, Plant location decisions. Factors affecting plant location decisions, Lay out: mass production and mass customization, logistics management.

UNIT 5: BUSINESS COMBINATION & ITS TYPE

Meaning, Causes, Objectives, Types and Forms, Mergers, Takeovers and Acquisitions, Business Environment, Centralization and Decentralization, Delegation of authority.

Recommended Text Books:

T1. Tulsian and Pandey, Business organization and Management, Pearson Education

Recommended Reference Books:

R1. T N Chambray, Business organization and Management, Sun India publications

R2. Allen L.A. Management and Organisation. Mcgraw Hill, New York.

R3. Gupta, C.B. Modern Business Organisation. Tata Mcgraw Hill, New Delhi

R4. Lele, R.K. and J.P. Mahajan. Business Organisation. Pitamber Publishing, New Delhi.

COURSE CODE & NAME: CMUCBM206T / MANAGEMENT PRINCIPLES & PRACTICES

COURSE OUTCOMES:

1. Gain insight about various management styles and apply them in real business conditions and understand their implications.
2. Understand the process of staffing, performance appraisal and training. Analyze and apply the best management practices in the organization.
3. Analyze and evaluate the various issues and challenges arises due to organizational conflict and making the decision effectively and efficiently for achieving organizational goal.
4. Analyze the motivation factors in the organization.
5. Determine and construct various conflict controlling measures to solve various problems.

UNIT 1: INTRODUCTION TO MANAGEMENT

Definition, importance, functions; Nature-as profession, science and art, universality of management; Levels of management; managerial skills and tasks. Evolution of Management Thought: Contribution of Taylor and Fayol, Neo- classical School- Human Relations approach and Behavioral science approach; Modern School-Systems approach and Contingency Approach

UNIT 2: PLANNING FUNCTION

Concept, importance, types, steps, premises barriers to planning and remedial measures: Strategic planning – concepts; Forecasting- concepts. The Complexities of Decision Making: Meaning of a decision, Types of decision, Steps in rational decision making, Common difficulties in decision- making. Challenge of Organization: Concepts, importance, types, process, principles of organizing

UNIT 3: STAFFING

Importance and need of proper staffing, Manpower planning, Job analysis, Recruitment, Selection, Placement, Induction (Orientation).

Performance Appraisal: Introduction, Meaning of performance appraisal, purpose and criteria of performance appraisal and its different methods. Training, Development: Types of training program, Advantages of training program, Selection and evaluation of training methods

UNIT 4: MOTIVATIONAL THEORIES & APPLICATIONS

Concepts of motivation, its importance, contribution of McGregor, Maslow's and Herzberg's. Reward system: Incentives (Financial and non- Financial) Controlling: Introduction and scope of control, Types of control, steps of control, process and need of control, Limitation of control

UNIT 5: ORGANIZATIONAL CONFLICT

Levels of Organizational conflict, Stages of conflict, Causes of conflict, its prevention and resolution.

Recommended Text Books:

T1. Robbins, De Cenzo, "Fundamentals of Management", Prentice Hall Publishers.

Recommended Reference Books:

- R1.** Stephen P. Robbins and Phillip L. "Training In Interpersonal Skills" Pearsons
R2. Drucker, PF, "Management challenges for the 21st century"- Butterworth Oxford
R3. Luthans, F, "Organisationalbehaviour" –Tata McGraw Hill New York.
R4. Allen, LA, "Management and Organisation"-Tokyo
R5. Stoner and Freeman, "Management"—Prentice Hall, New Delhi

COURSE CODE & NAME: SCSEPBM20T / ENVIRONMENTAL STUDIES

COURSE OUTCOMES:

1. Comprehend the importance of ecosystem and sustainable and interdisciplinary nature of environmental issues
2. Identify different types of environmental pollution and control measures and cleaner productive technologies.
3. Identify the role of non-conventional energy resources in environmental protection and analyze the impact of human
4. activities on the environment

UNIT 1: INTRODUCTION TO ENVIRONMENTAL STUDIES

Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development. Ecosystems: Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological pyramids. Nutrient cycles.

Renewable and non-renewable energy resources, Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impact due to mining dam building on environment. Flood and drought.

UNIT 2: ENVIRONMENTAL POLLUTION

Air pollution, water pollution, thermal pollution, noise pollution, soil pollution; Solid Waste Management; Environmental Impact Assessment Biodiversity and Conservation: Levels of biological diversity: genetic, species and ecosystem diversity; hot spots; threats to biodiversity; Conservation of biodiversity: in-situ and ex - situ conservation of biodiversity.

UNIT 3: IMPACT OF ENERGY USAGE ON ENVIRONMENT

Global warming, Climate change, Depletion of ozone layer, Acid rain. Environmental ethics, Role of NGOs, Environmental Laws: Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and control of Pollution) Act. Wildlife Protection. Act. Forest Conservation Act.

Recommended Text Books:

T1. Sharma BR. Environmental and Pollution Awareness. Satya Prakashan, New Delhi.

Recommended Reference Books:

- R1.** Grumbine, R. Edward, and Pandit, M.K. 2013. Threats From India's Himalaya dams. Science, 339:36.37.
R2. Mc Cully, P.H. 1996. Rivers on more the environmental effects of dams (PP. 29-64).Zed Books
R3. S.S. Dara. Environmental Chemistry and Pollution Control S Chand Publishing, New Delhi.
R4. Suresh K. Dhameja Environmental studies. S. K. Kataria & Sons, Delhi

COURSE CODE & NAME: CMUCBM205T / BRAND MANAGEMENT

COURSE OUTCOMES:

1. Have a understanding of the key 'branding' concepts, methods and tools used by marketing practitioners.
2. More confidently engage in and contribute to 'brand building' projects, developments, and discussions.
3. Evaluate brand performance and opportunity & challenges for brand manager.

UNIT 1: BASICS OF BRANDS

Definitions, Branding Concepts, Functions of Brand, Significance of Brands, Different Types of Brands, Co-branding, Store brands. Strategic Brand Management process – Building a strong brand, Brand positioning, Establishing Brand values, Brand vision, Brand Elements.

UNIT 2: BRAND IMAGE BUILDING

Brand Loyalty programmes, Brand Promotion Methods, Role of Brand ambassadors, celebrities, On line Brand Promotions. Brand Adoption Practices, Different type of brand extension, Factors influencing Decision for extension, Re-branding and re-launching

UNIT 3: MEASURING BRAND PERFORMANCE

Brand Equity Management, Global Branding strategies, Brand Audit, Brand Equity Measurement, Brand Leverage, Role of Brand Managers, Branding challenges & opportunities

Recommended Text Books:

- T1. Kevin Lane Keller, Strategic Brand Management: Building, Measuring and Managing Brand Equity, Pearson.

Recommended Reference Books:

- R1.** Aker, David, Building Strong Brands, Simon and Schuster Pearson
R2. Kapferer J.N, Strategic Brand Management, Kogan Press.
R3. Moorthi YLR, Brand Management – I edition, Vikas Publishing House.

COURSE CODE & NAME: CASCIBM21T / COMPUTER APPLICATION IN BUSINESS

COURSE OUTCOMES:

1. Gain insight about various computer applications of MS office and applies them in various business world.
2. Utilize the Internet Web resources and evaluate on-line e-business system and solve common business problems using appropriate Information Technology applications and systems.
3. Discuss the need of electronic payment system in contemporary world.

UNIT 1: DISCOVER MICROSOFT EXCEL

Work with Cells and Worksheets, Calculate Your Data, Format your Workbook, Work with cell References, Learn to use functions and formulas, Create and edit charts and graphics, Filter and sort table data, Work with pivot tables and charts, Import and export data, Add Charts and Graphics, Collaborate with Others, Analyze your Data, Work with Macros and the Web.

Discover Microsoft Access

Access Basics, Design a Database, Build a Database, Work with Forms, Sort, Retrieve, Analyze Data, Work With Reports, Access with Other Applications, Manage an Access Database, Examine database concepts and explore the Microsoft Office Access environment, Design a simple database, Build a new database with related tables, Manage the data in a table, Query a database using different methods, Design a form, Generate a report, Import and export data.

UNIT 2: BANKING PRODUCTS

ATM card, Banking Instruments-Cheque, Demand Draft (DD), Banking Services Delivery Channels, Know Your Customer (KYC), Opening of bank account and documents required, Types of bank accounts, Bank's services including remittances, loan, mobile banking, Overdraft, Pension etc., password security and ATM withdrawal, Insurance, Social Security Schemes.

Computer Networks

Need for Computer Communication Networks; Types of Network; Network Topologies; Network Protocol; OSI and TCP/IP model ; The Future of Internet Technology; Internet Protocol; World Wide Web; E-mail; Search Engines

UNIT 3: ELECTRONIC PAYMENT SYSTEM

Introduction to EPS Introduction to EFT (Electronic Fund Transfer), Introduction to SET (Secure Electronic Transaction), Business requirement addressed by SET Introduction to Digital Signature and Digital Certificates, Stages of SET, Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card, e-Cash, public Key Cryptography, Security Technology-Firewall and VPNs, Intrusion Detection, Access Control. Security Threats -Viruses, Worms, Trojan Horse, Bombs, Trapdoors, Spoofs, E-mail viruses, Macro viruses, Malicious Software, Electronic Data Interchange.

Recommended Text Books:

T1. Norton, P. Introduction to Computers. New Delhi: Tata McGraw Hill Publications.

Recommended Reference Books:

R1. RitendraGoel& D.N. Kakkar. Computer Applications in Management, New Delhi: New Age International (P) Ltd.

R2. ITL ESL – Introduction to Information Technology. Pearson, 2nd Edition.

COURSE CODE & NAME: PTSPPB21T/ PROFESSIONAL PROFICIENCY

COURSE OUTCOMES:

1. Gain insight about better representation of him / her in terms of communication skills and apply them in various business world.
2. To develop personality and aptitude building required for jobs
3. To inculcate employability skills and prepare for Industries /corporate and other Public and Private Sector jobs.

UNIT 1: Hard Skills0

Transformation of Sentences (Simple, Complex, Compound), Cloze Test, Direct-Indirect Speech, Active Passive Voice. Reading Comprehension (Advanced Level)

The goal is to teach Grammar implicitly through reading comprehensions. A short story/paragraph should be given for the students to identify the parts of speech and the other topics mentioned above. The classes should be learner centric and the students should be able to apply the lessons learnt in their daily conversations.

UNIT 2: Soft Skills

Speaking: Group Discussion, Role Play, Skit, Interviews.

- **The aim should be to develop the students' interpersonal skills through the activities and they should be in a position to better engage with their peers and also develop language speaking skills according to the situation that they are in. They should be comfortable in the use of the language by now and therefore should be in a better position to engage with their peers in the language.**
- **Assessment by practice sheet**

UNIT 3: Quantitative Aptitude & Logical Reasoning

- **Clock**
- **Average**
- **Calendar**

Recommended Text Books:

T1. Lawrence G Fine, The SWOT Analysis
T2. R.S. Agrawal, myra quicker maths

Recommended Reference Books:

- R4.** Rajiv Mishra , Personality Development -2014 Edition
- R5.** S. Hundiwalla, Facing the corporate Interviews, Arihant Publications
- R6.** Paramount publication: reasoning

SEMESTER-III

Semester III

Contact Hours							26
S. No.	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM301T	Core Courses	Business Finance	4	0	0	4
2	CMUCBM302T		Auditing Practices	4	0	0	4
3	CMUCBM303T		Business Environment	4	0	0	4
4	CMUCBM304T	Discipline Specific Courses (DSE)	Basics of Entrepreneurship	4	0	0	4
5	CMUCBM315T		Banking theory & Practices	4	0	0	4
6	CMUCBM306T	Generic Electives (GE)	Rural Marketing	2	0	0	2
7	CASCPBM31P	Skill Enhancement Courses (SEC)	Accounting with Tally	1	0	1	2
8	PTSPPB30T		Professional Proficiency	2	0	0	2
Total Credits							26

Abbreviations: (L) Lecture, (T) Theory, (P) Practical, (C) Credits

COURSE CODE & NAME: CMUCBM301T / BUSINESS FINANCE

COURSE OUTCOMES:

1. Understand the meaning and objective of Business Finance and its nature.
2. Understand and classify various theories of capitalization.
3. Understand the change in the financial position through different analysis.
4. Analyze different financial aspects through relevant ratio analysis.
5. Understand the dividend decisions and the theories related.

UNIT 1: INTRODUCTION TO BUSINESS FINANCE

Meaning, Nature and Objectives of Business Finance, Scope of Finance Function, Business Finance v/s Corporate Finance, Role of Business Finance, Principles of Business Finance, Form and character of Balance Sheet information, Form and character of Profit and Loss Statement information.

UNIT 2: THEORIES OF CAPITALIZATION

Concept of Capital Structure, Factors affecting Capital Structure, Meaning of Capitalization, Procurement & Classification of Capital, Sources & Factors Determining Fixed Capital, Sources & Factors Determining Working Capital, Theories of Capitalization, Cost Theory v/s Earnings Theory, Overcapitalization, Under-capitalization, Balanced Capitalization, Capital Gearing.

UNIT 3: STATEMENT SHOWING CHANGE IN FINANCIAL POSITION

Business Activities, Financing, Investing and Operating, Meaning of Flow of Fund, Fund Flow Analysis, Cash from Operation, Cash from Non-Operations, Cash Flow Analysis.

UNIT 4: RATIO ANALYSIS

Ratio Analysis – Meaning, Advantages, Limitations, Classification, Profitability Ratio, Long Term Solvency Ratio, Liquidity Ratio, Turnover/Activity Ratio, Inferences of the results, DuPont Chart.

UNIT 5: DIVIDEND POLICY

Meaning, Determinants, Dividend Decisions, Liberal vs. Stable Dividend Policy, Various Theories of Dividend Policy.

Recommended Text Books:

T1.Srivastava, R.M. Essentials of Business Finance, Himalaya Publishing House

Recommended Reference Books:

- R1.** Kale, N.G. Business Organisation. Manisha Publications
- R2.** Sontakki C.N., Business Organisation, Seth Publishers
- R3.** Gordon, E. & Natarajan, K. Financial Markets and Institutions, Himalaya Publishing House
- R4.** Howard and Upton: Introduction to Business Finance; McGraw Hill Book Co. New York
- R5.** M. B. Shukla: Business Finance: Chaitanya Publishing House, Allahabad

COURSE CODE & NAME: CMUCBM302T / AUDITING PRACTICES**COURSE OUTCOMES:**

1. Understand the essential ideas about the auditing and its principles.
2. Understand internal audit system.
3. Apply of vouching transactions and valuation of assets and liabilities.
4. Analyze audit and special audit reports.
5. Analyze cost and management audit reports of Statutory Corporations, Government Companies and other Organization.

UNIT 1: INTRODUCTION

Meaning, Scope, Objective and Limitation of Auditing, Audit Process, Classification of Audit. Conducting an Audit, Audit Programme, Audit Files and Working Papers, Test Checking and Routine Checking, Audit Evidence, Difference between Audit and Investigation.

UNIT 2: INTERNAL CHECK

Meaning, Objective, Implications, Distinction with Internal Control and Internal Audit, Essentials of a Sound System of Internal Check, Internal Check System with regard to specific areas – Purchase and Trade Creditors, Sales and Trade Debtors, Stock and Work-in-Progress, Wages and Salaries, Reliance of Auditor on Internal Check System.

UNIT 3: VOUCHING, VERIFICATION & VALUATION

Vouching of Transactions: Meaning, Objective, Significance and General Principles of Vouching, Vouching of Specialized Transactions, Vouching of Trading Transaction, Vouching of Cash Transactions. Verification and Valuation: Meaning, Objective and Principles of Verification and Valuation, Valuation of Assets, Valuation of various Assets and Liabilities.

UNIT 4: COMPANY AUDITOR & AUDIT REPORTS

Company Auditor: Appointment, Qualifications, Disqualifications, Remuneration, Removal, Rights, Duties, Powers and Liabilities of Company Auditor.

Auditor's Report: Scope, Contents, Qualified, Modified and Unqualified Audit Report, Consideration for making Qualifications in Audit Reports, Disclosure of Extraordinary events after Balance-sheet, Specimen of Audit Reports.

UNIT 5: SPECIAL AUDITS

Cost Audit and Management Audit: Meaning, Objectives and Significance of Cost Audit and Management Audit, Cost Audit Report, Distinction of Management Audit with Cost Audit, Financial Audit and Responsibility Audit, Audit of Statutory Corporations, Government Companies and other Organizations: Local Bodies, Aided Educational Institutions, Comptroller and Auditor General and its Constitutional Role.

Recommended Text Books:

T1. Kamal Gupta, Contemporary Auditing, McGraw-Hill Education (India) Ltd.

Recommended Reference Books:

R1. Emile Woolf, Auditing Today, Prentice Hall.

R2. B.N.Tandon, Auditing Practice, Sultan Chand, New Delhi

R3. Victor Z. Brink & Herbert Witt, Modern Internal Auditing, Ronald Press Publication, John Wiley & Sons

COURSE CODE & NAME: CMUCBM303T / BUSINESS ENVIRONMENT

COURSE OUTCOMES:

1. Be acquainted with business objectives, dynamics of business and environment, various types of business environment and its analysis.
2. Describe and discuss Industrial, trade, monetary and fiscal policies.
3. Analyses legal and political environment along with the regulatory bodies.
4. Recall & relate various concepts like business ethics, ethical dilemmas, corporate culture & ethical climate
5. Be acquainted with various strategies of Global Trade. They would also discuss Foreign Trade in India, Foreign Direct Investments and its implications on Indian Industries.

UNIT 1: BUSINESS ENVIRONMENT

Significance, Types of Environments – Internal and External Environment, Micro and Macro Environment – Environmental Analysis Stages, Approaches – Techniques of Environmental Analysis – Steps – Types and Techniques of Environmental forecasting – Benefits and limitations

UNIT 2: ECONOMIC ENVIRONMENT

Economic System, Capitalism, Communism and Mixed Economy – Economic Reforms – Economic Policies, Industrial Policies – Trade policies – Fiscal and Monetary Policies – Economic Development and Role of Government – Technological Environment – features, Impact Technology transfer.

UNIT 3: POLITICAL LEGAL ENVIRONMENT

Political Institutions, Legislative – Executive and judiciary, Constitution of India, Fundamental rights, Directive Principles of State policy, Business Responsibilities to Government, Government responsibilities to business, Legal framework of Business, Regulatory Institutions- TRAI-SEBI- IRDA- Electricity Regulatory Agencies- Central Electricity Regulatory Commission-Telangana State Electricity Regulatory Commission (TSERC).

UNIT 4: SOCIO-CULTURAL ENVIRONMENT

Business and Society, Objectives of Business, Social Responsibilities of Business – Business and culture, Cultural dimensions, social audit, Nature, Evolution, benefits, Social Audit in India, Business Ethics, Nature Sources, Managing Ethics, Corporate Governance – Nature and Mechanism.

UNIT 5: GLOBAL ENVIRONMENT

Globalization – Meaning and Dimensions –Stages – Drivers and effects of Globalization – Players in Global Business – Benefits and problems of MNCs – Challenges of global Business – WTO and India – Foreign Direct Investment – (FDI) Foreign Institutional Investors (FIIS).

Recommended Text Books:

T1. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House.

Recommended Reference Books:

- R1. Sukumar Nandi, International Business Environment, McGraw-Hill Education Company Limited, 2010.
- R2. Ian Worthington and Chris Britton, The Business Environment, Pearson Education Limited, 2014
- R3. Aswathappa K, Essentials of Business Environment, Himalaya Publishing House, 2014.

COURSE CODE & NAME: CMUCBM304T / BASICS OF ENTREPRENEURSHIP

COURSE OUTCOMES:

1. Analyze the business environment in order to identify business opportunities
2. Consider the legal and financial conditions for starting a business venture and specify the basic performance indicators of entrepreneurial activity.
3. Interpret their own business plan and specify the basic performance indicators of entrepreneurial activity.
4. Evaluate the effectiveness of different entrepreneurial strategies.
5. Identify the elements of success of entrepreneurial ventures.

UNIT 1: INTRODUCTION

Definition and concept of entrepreneur Qualities, Skills and Functions of entrepreneur. Origin and development of entrepreneurship. Theories of entrepreneurship Role of entrepreneur in economic development Entrepreneur V/s Intrapreneur, features of Intrapreneurs. Types of entrepreneurs' Recent trends-sociopreneur, edupreneur, ecopreneur, and agropreneur Women entrepreneurs. Self Help Groups.

UNIT 2: IDENTIFICATION OF BUSINESS OPPORTUNITIES

SWOT analysis Environment scanning-meaning and benefits Factors considered for environment scanning- socio-cultural, economic, technical, demographic, legal and political, geographical and international factors. Sources and steps involved in identification of business opportunities. Market research- meaning, need for market research, techniques in market research- field survey techniques, test marketing, Delphi technique, desk research, observation method and experiment method.

UNIT 3: PROJECT FORMULATION

Meaning and concept of project formulation Stages in project formulation Elements of project formulation- feasibility analysis, techno-economic analysis, project design and network analysis, input analysis, financial analysis. Project Appraisal-concept and features, methods of appraisal-break even analysis, cost benefit analysis, social cost benefit analysis and profitability analysis.

UNIT 4: PROJECT SELECTION-

Meaning, Factors to be considered for project selection-raw materials, credit facilities, market forces, competition, government policy, incentives and subsidies, Labour force, capital requirements, infrastructure, profitability. Project report-meaning importance and contents of project report.

UNIT 5: INNOVATION IN ENTREPRENEURSHIP

Purposeful innovation-unexpected success/failure, process, need, change in demography, industry and market structure, incongruities, change in perception, new knowledge Principles of purposeful innovation Incubation Centers-meaning, services and role of incubation centers, study of incubation centers in Goa.

Recommended Text Books:

T1. Desai, Vasant. Dynamics of Entrepreneurship Development

Recommended Reference Books:

R1. Khanka, S.S. Entrepreneurial Development. Sultan Chand publication

R2. Gordon, Natarajan. Entrepreneurship Development. Himalaya publishing house

R3. Gupta, C.B., Srinivasan Entrepreneurial Development. Sultan Chand

R4. Drucker, Peter. Innovation and Entrepreneurship-Practice and Principles

R5. Mascarenhas, Romeo. Entrepreneurship Management. Vipul Prakashan

COURSE CODE & NAME: CMUCBM315T/ BANKING THEORY & PRACTICES

COURSE OUTCOMES:

1. Discuss the impact of government policy and regulations on the banking industry.
2. To understand the working of the Reserve Bank of India
3. Discuss bank lending policies and Procedures.
4. To elucidate the broad functions of banks.
5. Evaluate the performance of the banking industry.

UNIT 1: History of Banking- Components of Indian banking -Indian Banking System-Phases of development, Origin and Growth of Banking in India - Unit V/S Branch Banking - Functions of Commercial Banks. Nationalization of Commercial Banks in India Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN, ATM-Evolution -Concept-Features, Real time cash Management.

UNIT 2: RESERVE BANK OF INDIA

RESERVE BANK OF INDIA: Establishment and Evolution: Understand the historical context of the RBI's formation and its journey to becoming the central bank of India.

Organizational Structure: Learn about the RBI's internal structure, including departments and regional offices.

Functions of the RBI: Delve into the core functions of the RBI, such as currency management, monetary policy, Banking regulation, and supervision.

The RBI's Role in the Indian Financial System: **Monetary Policy, Credit Control and its techniques, Banking Regulation, Financial Stability.**

Banking Regulation Act, 1949: Study the key provisions of this act, particularly those related to licensing, management, and operations of banks. RBI regulatory changes till now. The RBI's Relationship with Other Banks:

UNIT 3: TYPES OF BANKS:

Types of Banks, District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks, Banking Subsidiaries. Merger of banks and related case study.

UNIT 4: BANKER AND CUSTOMER RELATIONSHIP

Definition of Banker and Customer - Relationship between Banker and Customer - KYC norms -General and Special Features of Relationship – Opening of Accounts – Types of Accounts-FDR-Steps in opening Account-Saving v/s Current Account- Special Types of Customers, Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions. FOREX Accounts, account related to export & Import, Case study on merger.

UNIT 5: RESPONSIBILITIES OF PAYING AND COLLECTING BANKER

Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonours - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate -Insurance Policies - Against Collateral Securities – Banking Receipts. Rule in Clayton's Case, Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage - Distinction between them, Latest Trends in Deposit Mobilization.

Recommended Text Books:

T1. Dr. P. K. Srivatsava Banking Theory & Practices:, Himalaya Publishers

Recommended Reference Books:

1. Clifford Gomez (2010), Banking and finance, Theory, Law and practice, Jain Book Agency, Mumbai
2. Kandasami (2010), Banking Law & Practice, ed. 4, Chand Publishing, New Delhi.
3. Sundaram and Varshney,(2014),Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
4. Maheswari S.N. (2011), Banking Theory Law and Practice, Kalyani Publications,ed 28 Mumbai.
5. Shekhar & Shekhar (2022),Banking Theory & Practice,Vikas publishing, ed 21

COURSE CODE & NAME: CMUCBM306T/ RURAL MARKETING

COURSE OUTCOMES:

1. Understand the essential ideas in Managerial Economics pertinent to consumer, producer, and wealth-owner, including concepts, theories, and rules of utility and indifference curve.
2. Understand and apply demand ideas and laws.
3. Apply of concept of product, place and promotion in rural markets.

UNIT 1: RURAL MARKETING

Concept and Scope - Nature of rural markets - attractiveness of rural markets - Rural Vs Urban Marketing - Characteristics of Rural consumers - Buying decision process - Rural Marketing Information System - Potential and size of the Rural Markets. Pricing strategy - pricing policies - innovative pricing methods for rural markets - promotion strategy - appropriate media - Designing right promotion mix - promotional campaigns.

UNIT 2: RURAL ECONOMY

Rural - Urban disparities-policy interventions required - Rural face to Reforms -The development exercises in the last few decades.

UNIT 3: SELECTION OF MARKETS

Product Strategy - Product mix Decisions - Competitive product strategies for rural markets. Distribution - Logistics Management - Problems encountered - selection of appropriate channels - New approaches to reach out rural markets – Electronic choupal applications.

Recommended Text Books:

- T1. Balaram Dogra & Karminder Ghuman, Rural Marketing: Concept & Cases, Tata Mcgraw-Hill Publishing Company, New Delhi, 2008

Recommended Reference Books:

- R1.** Philip Kotler, Marketing Management, Prentice - Hall India Ltd. New Delhi
R2. A.K. Singh & S. Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, 2007
R3. C Krishnamacharylu & Laitha Ramakrishna, - Rural Marketing, Pearson Education Asia. 2009

COURSE CODE & NAME: CASCPBM31P / ACCOUNTING WITH TALLY

COURSE OUTCOMES:

1. Record transactions necessary for business by creating and maintaining vouchers, masters and generating reports.
2. Demonstrate knowledge in assisting business to manage all the major accounting operations.
3. Analyze trial balance and financial statements.

UNIT1: INTRODUCTION:

Basic Concepts of Accounting, Financial Statements, Cost Centre and Cost Category Concept, Introduction to Tally: Features and advantages. Tally Configuration & Setup, Tally Screen Components, Maintaining Company Data, Basic Company Details, Create/Alter/Select/Close Company, Various short cut keys. Security Control System

UNIT2: ACCOUNTING MODULE:

Create, Alter & Display Groups and Ledgers, Accounting Voucher Transactions, Journal Transactions, Reports like Balance sheet, Profit & Loss, Ratio Analysis and trial balance, Account book like cash book, ledger and group summary, vouchers.

UNIT3: INVENTORY MODULE:

Create, Alter & Display Stock groups and Stock Items, Unit of Measurement, Price level and Price list. Reports like Stock Summary, Stock items, Stock group and Item analysis, GST.

Project:

Make a project on Tally to record business transaction of enterprise and generate P&L report, Balance sheet, GST report, stock summary, etc

Practical:

- The following would be recorded in journal using double entry system. Do the posting process from journal and prepare the Trial balance and Trading account and Profit & loss account and Balance sheet in the books of M/S. ROYAL PARK for the following financial year of 1.4.2024 to 31.3.2025.
- The following would be recording in journal using double entry system. Do the posting process from journal entries and prepare the Trial balance, Trading a/c, Profit & loss a/c and balance sheet with inventory maintain in the books of M/s. ISPAT CO for the following year 20022 to 2023

Recommended Text Books:

T1. The Simplest Book for Learning Tally prime by Nadhani Asok K.

Recommended Reference Book:

1. Behera Saumya Ranjan, Learn tally erp 9, 9789380422596, B. K Publication Pvt Ltd, 2017

2. Balaji Mamidi, Taxation in Tally Prime (GST,TDS,TCS) (2025), Institute for Accountants, Visakhapatnam 2025
3. Dr. Namrata Agrawal, Comdex Tally.ERP 9 Course Kit, 9388934792, Dreamtech Press, 2019

COURSE CODE & NAME: PTSPPB30T / PROFESSIONAL PROFICIENCY

COURSE OUTCOMES:

1. Better represent himself/herself in terms of communication skills.
2. Get ready for Industries /corporate and other Public and Private Sector jobs.
3. Develop aptitude required for jobs.

UNIT 1: Hard Skills:

Phrasal Verbs, Idioms and Phrases, Interchange of Sentences (Affirmative to Negative), Composition (Expressing opinions and critical thoughts on current issues), Comprehension (Advanced Level)

The goal is to teach Grammar implicitly through reading comprehensions. A short story/paragraph should be given for the students to identify the parts of speech and the other topics mentioned above. The classes should be learner centric and the students should be able to apply the lessons learnt in their daily conversations.

UNIT 2: Soft Skills

Speaking: Tell a story around an idiom you have studied, Finish the sentence, Would you Rather and Why?,Talk about an activity you enjoy doing, Give directions, Timed discussion.

The aim should be to attempt to immerse the students in the language so that they develop exposure to it and develop confidence for further professional exposure.

UNIT 3: Quantitative Aptitude & Logical Reasoning

- Blood Relation
- Direction and Distance
- Percentage

Recommended Text Books:

T1. Lawrence G Fine, The SWOT Analysis T2. R.S. Agrawal, mtyra quicker maths

Recommended Reference Books:

- R1.** Rajiv Mishra , Personality Development -2014 Edition
- R2.** S. Hundiwalla, Facing the corporate Interviews, Arihant Publications
- R3.** Paramount publication: reasoning

SEMESTER-IV

Semester IV

Contact Hours							24
S. No	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM401T	Core Courses	Business Statistics	4	0	0	4
2	CMUCBM402T		Fundamentals of Cost & Management Accounting	4	0	0	4
3	CMUCBM403T		Business Ethics & CSR	4	0	0	4
4	CMUCBM404T	Discipline Specific Courses (DSE)	E- Commerce	4	0	0	4
5	CMUCBM405T		Organization Behaviour	4	0	0	4
6	CMUCBM406T	Generic Electives (GE)	Time & Stress Management	2	0	0	2
7	PTSPPB40T	Skill Enhancement Courses (SEC)	Professional Proficiency	2	0	0	2
Total Credits							24

Abbreviations: (L) Lecture, (T) Theory, (P) Practical, (C) Credits

COURSE CODE & NAME: CMUCBM401T / BUSINESS STATISTICS

COURSE OUTCOMES:

1. Gaining Knowledge of basic concept /fundamentals of business statistics.
2. To develop practical understanding of various statistics concepts.
3. To compute various measures of central tendency, Measures of Dispersion, Time Series Analysis.
4. Evaluating basic concepts of Correlation and Regression analysis and their implication on Business performance.
5. Taking managerial decision and applying the Concept of Business Analytic.

UNIT 1: INTRODUCTION OF STATISTICS

Introduction of statistics, Types of statistical methods, Importance, Scope and limitations, Data classification, Tabulation and representation, Concept and method of Sampling

UNIT 2: MEASURES OF CENTRAL TENDENCY

Arithmetic Mean, Weighted Average, Geometric Mean, Harmonic Mean, Median and Mode

UNIT 3: MEASURES OF DISPERSION & SKEWNESS

Measures of Dispersion: Range, Average Deviations, Standard Deviation, Combined Standard Deviation and the Coefficient of Variation, Skewness: Concept test and measurements

UNIT 4: CORRELATION ANALYSIS

Concept and Properties of Correlation, Rank Method: Spearman Coefficient of Correlation, Karl Pearson's Coefficient of Correlation

UNIT 5: REGRESSION & TIME SERIES ANALYSIS

Fitting of a Regression Line and Interpretation of Results, Properties of Regression, Time Series Concept, Additive and Multiplicative models, Components of time series, Least Square method

Recommended Text Books:

T1. D.N. Elhance, Fundamentals of Statistics.

Recommended Reference Books:

- R1.** R.P. Hooda, Statistics for business and Economics.
- R2.** S.P. Gupta, Fundamentals of Statistics.
- R3.** Lewin and Rubin, Statistics for Management.
- R4.** Tondan, Ravi : Business Statistics.

COURSE CODE & NAME: CMUCBM402T / FUNDAMENTALS OF COST & MANAGEMENT ACCOUNTING

COURSE OUTCOMES:

1. Identify and explain various concepts and tools of cost accounting.
2. Able to classify and elucidate the concepts and classification of costing elements.
3. To apply management and cost accounting tools for various business decisions making process.
4. Develop the ability among the students to collect, analyze and communicate quantitative and qualitative information to assist management in making effective planning and controlling.
5. Able to illustrate the motive behind preparing the various budgets, establishing a budgetary control system and its administration.

UNIT 1: COST ACCOUNTING -CONCEPT & ELEMENTS

Meaning, Objectives and Functions; Cost Accounting and Financial Accounting – Technical Variances; Concepts of Costs, Classifications of Cost, Elements of Cost; Meaning of Cost Centre, Cost Unit; Methods and Techniques of Costing
Elements of Cost: Materials – Concept, Types, Stock Turnover, Inventory Control, Material Losses, Scrap, Spoilage & Defectives; **Labour Cost:** Meaning; Concept of Time keeping and Time Booking, Labour Turnover; **Overhead Cost:** Meaning, Classification, Fixed & Variable Overheads. **Preparation of Cost Sheet** – with adjustments of opening & closing raw-material, semi-finished and finished goods.

UNIT 2: COST ACCOUNTING - ANALYSES OF ELEMENTS

Materials Cost: Techniques of Inventory Control – ABC Analysis, VED Analysis, Stock Levels – Minimum, Maximum, Reordering, Danger Levels; Inventory Turnover Ratio, Slow, Non-moving and Obsolete Materials; Methods of Material Pricing – First-in-First-out (FIFO), Last-in-First-out (LIFO), Highest-in-First-out (HIFO), Average Cost Method, Replacement Price Method, Standard Price Method. **Labour Cost:** Methods of Remuneration System - Time-Wage and Piece-Wage; Incentive & Bonus Plans; **Overhead Cost:** Allocation and Absorption of Overheads.

UNIT 3: MANAGEMENT ACCOUNTING - NATURE & RELEVANCE

Meaning, Characteristics, Objectives, Scope; Tools and Techniques of Management Accounting; Relationship Between - Cost Accounting and Management Accounting, Financial Accounting and Management Accounting; Conflicts in Profit versus Value Maximization Principle; Role of Management Accountant in Decision Making.

UNIT 4: MANAGEMENT ACCOUNTING – VARIABLE & STANDARD COSTING ANALYSIS

Variable Analysis - Meaning of Marginal Cost, Cost-Volume-Profit Analysis: Profit-Volume Ratio, Cost-Volume-Ratio, Break Even Sales, Margin of Safety, Contribution Analysis for Profit Planning, Make or Buy Decision, Dropping of a Product Decision. **Variance Analysis** - Meaning of Standard Cost, Objective of Variance Analysis, Material Cost Variance Analysis, Labour Cost Variance Analysis, and Overheads Cost Variance.

UNIT 5: MANAGEMENT ACCOUNTING – BUDGETING & BUDGETARY CONTROL Concept of Budget, Budgetary Control, Objectives, Essentials of Effective Control, Advantages, Limitations and Installation, Zero Base Budgeting. Project: Students are expected to select a company and perform a cost analysis, prepare a report and make presentation in the class. Annual reports, based on which case is analyzed need to be attached.

Recommended Text Books:

T1. Hongren, Datar & Rajan, Cost Accounting - A Managerial Emphasis, Pearson

Recommended Reference Books:

- R1.** Khan & Jain Management Accounting, , Latest Edition, TMH
- R2.** M. N. Arora A Textbook on Cost and Management Accounting, , 10th Edition, Vikas Publications
- R3.** K Alex Cost Accounting, , Pearson
- R4.** Ravi Kishore, Cost Management Accounting, 5th Edition, Taxxman
- R5.** Nigam & Jain, Cost Accounting Principles & Practices, Latest Edition, PHI

COURSE CODE & NAME: CMUCBM403T / BUSINESS ETHICS AND CSR

COURSE OUTCOMES:

1. Comprehend the value system and importance of ethics in business in Indian scenario.
2. Relate ethical practices done by the organizations for sustainable livelihoods
3. Analyze and demonstrate ethical practices as a socially conscious individual for both personal and mutual growth of the workplace.
4. Analyze and describe the rights of consumer and ethical practices in environment protection.
5. Design innovative live projects with the spirit of service towards progressive and prosperous nations.

UNIT 1: ETHICS AND BUSINESS ETHICS

Meaning and Definition, Concept of Value and Morality, Characteristic, features of Moral standards, Value systems, Categorization of values, Morality and Culture – Importance of ethics in Business, History of the development of business ethics, corporate governance reforms in India.

UNIT 2: IMPACT OF ETHICS ON BUSINESS POLICIES AND STRATEGIES

Utilitarianism, Principles of Utilitarianism, Criticism of Utilitarianism, Impact on Business Culture- Role of CEO in shaping Business Culture, Ethical Leadership, Characteristics, Ethical attitudes of Indian CEOs.

UNIT 3: TYPES OF ETHICAL ISSUES

Internal Ethics of Business, Hiring Employees, Promotion, Wages, Job discrimination - its nature and extent, Exploitation of Employees, Discipline and Whistle Blowing

UNIT 4: MARKETS AND CONSUMER PROTECTION

Consumer rights, Unethical Practices in Marketing, Ethics of Competition and Fair Prices, Ethics in Advertising and False Claims, Environmental Protection and Ethics – types of Pollutants, the ethics of environment Protection and Pollution Control, Ecological ethics

UNIT 5: CORPORATE SOCIAL RESPONSIBILITIES OF BUSINESS

Meaning, Responsibilities towards Customers, shareholders, employees, Social Audit – Objectives and Need for Social Audit, Methods of Social Audit, Benefits, Obstacles, Social Audit in India.

Recommended Text Books:

T1. Fernando. A. C., Business Ethics – An Indian Perspective, Pearson Publication

Recommended Reference Books:

R1.Sanjeev.R., Ethics & Values in Business Management, Ane Books, 2009.

R2.Dr.S.Sankaran, Business Ethics and Values, Margham Publications,2006

R3.Velasquez, Business Ethics - Concepts and Cases, Prentice Hall.

R4.Dr. Khanka. S.S., Business ethics and CSR (principles and practices), S. Chand Publication

R5.L.T.Hosmer: The ethics of Management, Universal Book

COURSE CODE & NAME: CMUCBM404T / E-COMMERCE

COURSE OUTCOMES:

1. Understand the basic concepts of E-commerce
2. Demonstrate retailing in E-commerce by using the effectiveness of market research
3. Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra organizational
4. Describe about Consumer Search and Resource Discovery
5. Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.

UNIT 1: INTRODUCTION TO ELECTRONIC COMMERCE

Electronic Commerce: Frame work, media coverage; anatomy of e-commerce applications: E- commerce consumer applications, E-e-commerce organization applications.

UNIT 2: ELECTRONIC PAYMENT SYSTEMS

Types of electronic payment systems; Digital token based electronic payment system: E-cash, properties of e-cash, electronic cash in action, business issues and electronic cash, operational risk and electronic Cash, electronic checks; smart cards and electronic payment system; Credit card based electronic payment system; Risk and electronic payment system; Designing electronic payment system.

UNIT 3: INTER AND INTRA ORGANIZATIONAL COMMERCE

Inter organizational commerce: Electronic data interchange, electronic data interchange implementation, and value-added networks; Intra organizational commerce: Work flow, automation customization and internal commerce, supply chain management. Corporate digital library: Document library, digital document types, corporate data warehouses; Advertising and marketing: Information based marketing, advertising on internet, on-line marketing Process, market research.

UNIT 4: CONSUMER SEARCH AND RESOURCE DISCOVERY

Search and resource discovery paradigms, information search and retrieval, commerce catalogues, Information filtering

UNIT 5: ETHICS, LAW & E-COMMERCE

Ethical, Social and Political issues in E-Commerce, Privacy and Information rights, Intellectual property rights; Copyright, Patent and Trademark, Governance, Public safety and welfare.

Recommended Text Books:

T1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.

Recommended Reference Books:

- R1.** David Whitley, —E-Commerce-Strategy, Technologies and Applications, Tata McGraw-Hill
- R2.** Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of Business, Tata McGraw-Hill
- R3.** J. Christopher Westland, Theodore H. K Clark, —Global Electronic Commerce- Theory and Case Studies, University Press, 1st Edition, 1999.
- R4.** Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison- Wesley.
- R5.** Efraim Turban, Jae Lee, David King, H. Michael Chung, "Electronic Commerce— A Managerial Perspective", Addison-Wesley.

COURSE CODE & NAME: CMUCBM405T / ORGANIZATIONAL BEHAVIOUR

COURSE OUTCOMES:

1. Understand the essential ideas behind organization and individual behaviour.
2. Use personality and social skills according to the situations.
3. Apply different financial and non-financial incentives to motivate the human resource of the organization.
4. Analyze different leadership styles and use accordingly.
5. Evaluate different levels of stress and cope with accordingly.

UNIT 1: OVERVIEW OF ORGANIZATION BEHAVIOUR

Introduction: Meaning & Nature of O.B, Need & Significance of O.B, Discipline Contributing to O.B, Foundation of Individual Behavior, Organizational Models.

UNIT 2: PERSONALITY & PERCEPTION

Personality: Meaning, Types, Importance, Determinants of Personality, Factors Affecting Personality.

Emotional Intelligence – Definition, self-awareness, self-regulation, social skills, social awareness. Perception: Concept & Meaning- Importance-Factors Influencing Perception.

UNIT 3: LEARNING & MOTIVATION

Learning: Meaning, Significance, Types of Learning Styles, Learning Process, Theories of Learning. Motivation: Definition & Concept of Motive & Motivation

UNIT 4: LEADERSHIP & POWER

Understanding Leadership - Leader and Manager - Leadership Theories, Leadership Styles. Power: Meaning- Concept, Types of Power, Importance.

UNIT 5: CONFLICT & STRESS

Conflict: Nature & Meaning - Types of Conflict, Sources of Conflict, Levels of Conflict, Conflict Resolution.; Stress: Meaning, Sources of Stress, Consequences & Coping Strategies of Stress

Recommended Text Books:

T1. Robbins, Timothy Judge, SeemaSanghi, Organizational Behavior, Stephen Pearson Prentice Hall

Recommended Reference Books:

- R1.** Organizational Behaviour: A modern approach - Arun Kumar and Meenakshi, Vikas Publishing House.
- R2.** Michael Butler, Introduction to Organisational Behaviour , Jaico Publishing House
- R3.** Ashwathappa ,Organization Behaviour, Himalaya Publication House
- R4.** Fred Luthans, Organizational Behavior, McGraw Hill Inc.
- R5.** Kavita Singh, Organizational Behavior, Vikas Publications

COURSE CODE & NAME: CMUCBM406T / TIME & STRESS MANAGEMENT

COURSE OUTCOMES:

1. Analyze and apply time management techniques for the better performance.
2. Examine and evaluate type of stress and its source.
3. Apply time saving tips to increase the efficiency and will be able to cope with the stress.

UNIT 1: INTRODUCTION TO TIME MANAGEMENT

Tracking your time: Building self-awareness through self- assessment, Six time management strategies: Set goals, organize, plan ahead, maximize time, prioritize, eliminate distractions, Setting goals, organizing, and planning ahead: Set goals, Implementing a goal framework, Shift from tasks to results. Create daily to-do lists, schedule tasks, weekly plans, Time boxing-cross between a calendar and a to-do list

UNIT 2: INTRODUCTION TO STRESS

Meaning, Definition, Eustress, Distress, Types of stress: Acute stress, Episodic Acute stress and chronic stress, signs and Symptoms, Sources of stress: Psychological, Social, Environmental, Academic, Family and Work stress

UNIT 3: MAKING THE MOST OF YOUR TIME

Time-saving tips, How to maximize time in meetings, Taking breaks. Prioritize: The Priority Matrix (Steven Covey), Urgent versus important – key to prioritizing your time, Deal with distractions: Procrastination, Avoiding distractions

Stress and Coping: Coping Mechanisms: Appraisal focused, Emotional focused and Problem focused, Stress Reduction Techniques: Autogenic Training, Biofeedback, Relaxation, Yoga and Meditation

Recommended Text Books:

1. Sudhir Dixit, Time Management, , Manjul Publishing House

Recommended Reference Books:

- R1.** Kottler, J. A. & Chen, D. D. (2011). Stress management and prevention: Applications to daily life (2nd Ed.). London and New York: Routledge.
- R2.** Brian Luke Seaward, (2022). Managing Stress. (10th Edition). Jones and Bartlett.
- R3.** Time Management: The Brian Tracy Success Library , Manjul Publishing House.
- R4.** Dababala Swan, Stress management, Notion Press

COURSE CODE & NAME: PTSPPB40T / PROFESSIONAL PROFICIENCY

COURSE OUTCOMES:

1. Better represent himself/herself in interviews.
2. Able to prepare better CV and understand different Telephonic and video conferencing interview skills.
3. Develop aptitude required for jobs.

UNIT 1: Hard Skills

Idioms and Phrases, Clause, the same word used as a different part of speech (context building), Critical Analysis on News Articles/Current Affairs, Correction of Sentences, Reproduction of story/poem (Creative abilities)

The goal is to teach Grammar implicitly through reading comprehensions. A short story/paragraph should be given for the students to identify the parts of speech and the other topics mentioned above. The classes should be learner centric and the students should be able to apply the lessons learnt in their daily conversations.

UNIT 2: Soft Skills

Speaking: The world in twenty years, Guess the word, Time Trials, describing a game, brainstorming an idea, listening and repeating.

The aim should be to enable the students to express themselves in the language and gain proficiency and confidence in speaking the language. They should develop skills to be able to better present their ideas and openly express their thoughts and opinions. They should develop independent and critical thinking.

UNIT 3: Quantitative Aptitude & Logical Reasoning

- Order and Ranking
- Ratio and Proportion
- Time and Work

Recommended Text Books:

- T1. Lawrence G Fine, The SWOT Analysis
T2. R.S. Agrawal, mtyra quicker maths

Recommended Reference Books:

- R7.** Rajiv Mishra, Personality Development -2014 Edition
R8. S. Hundiwalla, Facing the corporate Interviews, Arihant Publications
R9. Paramount publication: reasoning

SEMESTER-V

Semester V

Contact Hours							26
S. No.	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM501T	Core Courses	Income Tax Laws & Practices	4	0	0	4
2	CMUCBM502T		Investment Analysis & Portfolio Management	4	0	0	4
3	CMUCBM503T		International Business	4	0	0	4
4	CMUBM5101T	Discipline Specific Courses (DSE)	Marketing of Banking Services	4	0	0	4
5	CMUBM5104T		Corporate Tax Planning	4	0	0	4
6	PTSPBPM50T	Skill Enhancement Courses (SEC)	Professional Proficiency	2	0	0	2
7	CMUCBM504T		Indian Economy	2	0	0	2
8	CMUCBM505P	Internship (I)	UG Summer Internship	2	0	0	2
Total Credits							26
Industrial/ Research Internship six weeks (Mandatory) during summer vacation							

Abbreviations: (**L**) Lecture, (**T**) Theory, (**P**) Practical, (**C**) Credits

COURSE CODE & NAME: CMUCBM501T / INCOME TAX LAWS & PRACTICES

COURSE OUTCOMES:

1. Remember and understand the concept, need and types of Income Tax and Residential Status.
2. Describe and illustrate the concept of various heads of Income Tax
3. Understand, organize categories and evaluate various sources of Income on individual and company level.
4. Examine and propose the concept of assessment of individual Tax.
5. Identify problems to a variety of tax subjects that are common to many taxpayers and suggest solutions for the same.

UNIT 1: INCOME TAX LAW- AN OVERVIEW

Basic concept: income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax. Residential status, Scope of total income on the basis of residential status, Exempted income under section 10

UNIT 2: INCOME UNDER THE HEAD SALARIES

Scope, perquisites their valuation, profits in lieu of Salary, provident funds and their tax implication & deductions. Income from House Property, Annual Value, Its Computations and deduction

UNIT 3: PROFITS & GAINS FROM BUSINESS OR PROFESSION

Scope- basis of charge, deduction, expenses expressly disallowed, Computation of Income. Capital Gains, Basis of charge, Long Terms & Short-Term Capital assets, Exemptions and deductions

UNIT 4: INCOME FROM OTHER SOURCES

Basis of charge, scope, deductions, Computation of income aggregation of Income, set-off & carry forward & set-off losses

UNIT 5: COMPUTATION OF TAXABLE INCOME

Procedure for computation of total income (taxable income) of individual. Income tax rates applicable for individual's computation of total income and tax payable.

Recommended Text Books:

1. Singhanian, Vinod K., and Monica Singhanian,, —Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

Recommended Reference Books:

- R1. Chandra, Mahesh., S.P. Goyal and D.C. Shukla, —Income Tax Law and Practice, Pragati Prakashan, Delhi.
- R2. Pagare, Dinkar., —Law and Practice of Income Tax, Sultan Chand and sons, New Delhi.
- R3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi.
- R4. Mehrotra, H.C., —Income Tax Law, Sahitya Bhawan, Agra.
- R5. Dinker Pagare: Income Tax Law and Practice ; Sultan Chand & Sons, New Delhi

COURSE CODE & NAME: CMUCBM502T / INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT

COURSE OUTCOMES:

1. Discuss about the importance of investment.
2. Understand time value of money and real and nominal interest rates.
3. Evaluate operating and Profitability Ratios.
4. Analyze and discuss about the investment portfolio.
5. Analyze the performance of different investment companies.

UNIT 1: INVESTMENT DECISIONS

Introduction; Types of Investors; Constraints; Goals of Investors. Financial Markets: Introduction, Primary and Secondary Markets; Trading in Secondary Markets; Money Market; Repos and Reverse Repos; Bond Market; Common Stocks.

UNIT 2: FIXED INCOME SECURITIES

Introduction-Time Value of Money; Simple and Compound Interest Rates; Real and Nominal Interest Rates; Bond Pricing Fundamentals; Bond Yields; Interest Rates; Macaulay Duration and Modified Duration

UNIT 3: CAPITAL MARKET EFFICIENCY

Introduction; Market Efficiency; Efficient Market Hypothesis, Fundamental Analysis: Analysis of Financial Statements; Financial Ratios (Return, Operating and Profitability Ratios); Technical Analysis.

UNIT 4: MODERN PORTFOLIO THEORY

Introduction; Diversification and Portfolio Risks; Active vs. Passive Portfolio Management; Equilibrium Models, CAPM; The Arbitrage Pricing Theory

UNIT 5: DERIVATIVES & MUTUAL FUNDS

Introduction; Forwards and Futures; Call and Put Pricing; Black- Scholes Formula, Mutual Fund- concept, types and functioning

Recommended Text Books:

T1. Pandian P., Security Analysis and Portfolio Management, Vikas Publication, New Delhi

Recommended Reference Books:

R1. NCFM Module – Investment Analysis and Portfolio Management

R2. Alexander, G.J., W.F. Sharpe and Bailey, J.V, Fundamentals of investment, India Prentice Hall New Delhi.

R3. Chandra, Prasanna, Financial management, Tata Mc. Graw Hill, New Delhi

COURSE CODE & NAME: CMUCBM503T / INTERNATIONAL BUSINESS

COURSE OUTCOMES:

1. Learn about the fundamentals of international business.
2. Understand the depth of international business as a subject of study.
3. Learn the relevant topics in the context of international business.
4. Outline the major business domains' roles in international trade.
5. Learn about the International Financial Institutions

UNIT 1: INTERNATIONAL BUSINESS: AN OVERVIEW

Evolution of International Business, Drivers of Globalization, Influences of International Business, Stages of Internationalization, Differences between Domestic and International business, international business approaches, advantages of international business. Legal Aspects in International Business: GDPR & FCPA, Ethical Considerations

UNIT 2: INTERNATIONAL TRADE ASSOCIATIONS

NAFTA, ASEAN, SAARC, EU. International Institutions - WTO, GATT, IMF, Asian Development Bank and World Bank. FEMA, FERA Acts.

UNIT 3: MODES OF ENTERING INTERNATIONAL BUSINESS

Modes of Entry, Exporting, licensing, franchising, contract manufacturing, management contracts, turnkey projects, foreign direct investment, alliances like mergers and acquisitions, joint ventures. Foreign Direct Investment – Factors Influencing FDI, Reasons for FDI, Costs and Benefits of FDI, Trends in FDI, Foreign Direct Investment in India.

UNIT 4: INTERNATIONAL FINANCE, HR, PRODUCTION AND RELATED CONCEPTS

Introduction to International Financial Management, Balance of Trade and Balance of Payment, Determination of Exchange Rate; Financial Markets and Instruments, Methods of Payment in International Trade, International Production & Logistics Management

UNIT 5: INTERNATIONAL TRADE BLOCKS

World Trade Organization – General Agreement on Tariffs and Trade (GATT), Establishment of World Trade Organization, The Uruguay Round Package: Organization Structure of the WTO, WTO – The Third Pillar in the Global Business, International Financial Institutions and Liquidity – IMF, World Bank, International Development Association, International Liquidity and SDR International Finance Cooperation. NAFTA, ASEAN, SAARC, EU. International Institutions - WTO, GATT, IMF, Asian Development Bank and World Bank. FEMA, FERA Acts.

Recommended Text Book:

T1. Cherunilam F - International Trade and Export Management. Himalaya, 2007

Recommended Reference Book:

- R1. Ministry of Commerce, Export Import Policy, Government of India, New Delhi.
- R2. Customs and Excise Laws, Various issues.
- R3. Hill C.W. - International Business .TMH, 5th Ed.
- R4. Jaiswal Bimal - International Business Himalaya Publication
- R5. Kumar R and Goel, International Business, UDH Publications, edition 2013

COURSE CODE & NAME: CMUBM5101T / MARKETING OF BANKING SERVICES

COURSE OUTCOMES:

1. Discuss the marketing application in banking industry.
2. Evaluate the factors affecting marketing of banking services.
3. Understand the banking needs of customers and their purchasing intentions
4. Analyze the basis of banking consumer market segmentation.
5. Evaluate the bank marketing research and plan accordingly.

Unit 1 INTRODUCTION TO MARKETING IN BANKING

Core marketing concepts and their relevance to the banking industry, Distinction between product and service marketing in banking, Unique features of bank marketing: intangibility, heterogeneity, perishability, inseparability, Evolution of marketing in Indian banks: from transactional to relationship marketing, Modern 7Ps of banking service marketing and customer-centric strategy

UNIT 2: ENVIRONMENTAL SCANNING AND COMPETITIVE STRATEGY

Environmental scanning: macro (PESTEL) and micro factors in banking, Competition analysis in the Indian banking sector: public, private, foreign, digital-only banks, Impact of RBI regulations, SEBI, and IRDAI on marketing strategies, Managing competition: strategic positioning and differentiation, Strategic advantages of ethical and constructive competition in banking

UNIT 3: CUSTOMER NEED ANALYSIS AND BEHAVIOURAL INSIGHTS

Customer focus, customer need, Customer care, Understanding customer needs in retail and corporate banking, Customer motivation, perception, and decision-making processes, Behavioural segmentation: selective attention, distortion, and retention, Personalization strategies and behavioural analytics in digital banking

UNIT 4: MARKET SEGMENTATION AND PRODUCT STRATEGY IN BANKING

Bases of market segmentation: demographic, geographic, psychographic, behavioural, Techniques for segmenting personal vs corporate customers, Market targeting strategies: mass, niche, and differentiated banking, Branch location, layout, and service blueprinting for optimized delivery, Feedback integration in product development and market expansion (rural & urban focus)

UNIT 5: MARKET RESEARCH AND INFORMATION SYSTEMS IN BANKING

Introduction to marketing research in banking, Primary vs secondary data: relevance and use in banking services, Role of MIS (Management Information System) and MKIS (Marketing Information System), Conducting situation analysis: steps, objectives, and tactical outcomes, Leveraging data analytics and customer insights for informed marketing decisions, NBFC and its RBI Guidelines, Bank Subsidiaries

Recommended Text Books:

T1. Miorz, Rarph., The formula for successful Marketing, Galotia Publication, 1991

Recommended Reference Books:

- R1.** Marketing of Banking Services, Indian Institute of Bankers (IIB)
- R2.** Marketing of Banking Services in India, IGI Global, R. Arora
- R3.** Rajeev, Marketing of Banking Service.
- R4.** Madhukar R.K, Dynamics of Banking Marketing, VBS publishes, 1990

COURSE CODE & NAME: CMUBM5104T / CORPORATE TAX PLANNING

COURSE OUTCOMES:

1. Understand and remember the concept and computation of tax liability of companies.
2. Apply, analyze and evaluate the tax implications in taking business decisions.
3. Analyze and evaluate the impact of taxation on trade off of financial decisions.
4. Evaluate and create independently, undertake corporate tax planning
5. Discuss about tax planning with reference to business restructuring.

UNIT 1: TAX PLANNING AND MANAGEMENT

Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India, Types of companies, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits

UNIT 2: TAX PLANNING FOR A NEW BUSINESS

Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision; Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets

UNIT 3: TAX PLANNING FOR SPECIFIC MANAGEMENT DECISIONS

Make or buy; own or lease; repair or replace; Tax planning with reference to employees' remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.

UNIT 4: SPECIAL PROVISIONS RELATING TO NON-RESIDENTS

Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

UNIT 5: TAX PLANNING FOR BUSINESS RESTRUCTURING

Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.

Recommended Text Books:

- T1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.

Recommended Reference Books:

- R1.** Acharya, Shuklendra and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
R2. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd.
R3. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.

COURSE CODE & NAME: PTSPPB50T / Professional Proficiency-V

COURSE OUTCOMES:

1. Identify their strengths, Weaknesses & Goals and will be able to write an effective Resume.
2. Prepare them for the transition from campus to Corporate.
3. Examine their employability skills.

UNIT 1: Hard Skills

Synthesis of sentences, Figures of Speech, Expansion of Ideas/ Proverbs into a story or paragraph, Paraphrasing, Comprehension (Competitive Level)

The goal is to teach Grammar implicitly through reading comprehensions. A short story/paragraph should be given for the students to identify the parts of speech and the other topics mentioned above. The classes should be learner centric and the students should be able to apply the lessons learnt in their daily conversations.

UNIT 2: Soft Skills

Speaking: PowerPoint Presentation, Oral-Aural Exercises, Comprehension of Audio and Video Clips, listening to short documentaries and Interviews by eminent media houses (NDTV, BBC India etc) to develop critical thinking in the language. Expressing opinion on current affairs.

The aim should be to enable the students to express themselves in the language and gain proficiency and confidence in speaking the language. They should develop skills to be able to better present their ideas and openly express their thoughts and opinions. They should develop independent and critical thinking.

UNIT 3: Practice Sheet

Questions (Subjective and Objective) based on the instruction given for hard skills to be distributed every week.

The aim should be to bring the instruction given in practice by making them write, speak and think along the lines of the instruction given. The practice sheet should be evaluated and necessary feedback must be given. Some exercise on compositional skills must be given so that they develop a sense of writing and expressing themselves through the written word.

Quantitative Aptitude

Data Interpretation Time & Distance.

Simple and Compound interest.

Logical Reasoning

NON-VERBAL REASONING.

Order and Ranking Syllogism

COURSE CODE & NAME: CMUCBM504T / INDIAN ECONOMY

COURSE OUTCOMES:

1. Understand the essential ideas in Managerial Economics pertinent to consumer, producer, and wealth-owner, including concepts, theories, and rules of utility and indifference curve.
2. Evaluation of Economic system of Indian Economy and its performance in current scenario.
3. Understanding of policy regimes in Indian Economy.

UNIT 1: BASIC ISSUES IN ECONOMIC DEVELOPMENT

Concept and Measures of Development and Underdevelopment; The concept of economic growth and development, India's recent position in the world economy (based on World Bank GNI per capita), Human Development- concept, the Human Development Index – interpretation of indicator and value & rank of the indicator for India in the world context.

UNIT 2: BASIC FEATURES OF THE INDIAN ECONOMY

Composition of national income and occupational structure, per capita income, inflation, unemployment, income distribution, poverty; India's population demographics, infant mortality rate, literacy rate, gender composition-female male ratio (issue of missing women) and age structure- concept of demographic dividend.

UNIT 3: POLICY REGIMES

Growth, Development & Structural Change, Policies for Agricultural and Rural Development (since Green Revolution till recently), Major Industrial policies under planning- Nehru-Mahalanobis Model and Liberalization, Globalization and Privatization (LPG) model of industrial growth. Evolution of Disinvestment policy of Government, Economic Reforms since 1991 – in banking sector (Narasimham Committee report main suggestions), FDI, FPI entry in domestic sectors.

Recommended Text Books:

T1. Mishra S K and Puri V. K. 2015, Indian Economy, Himalaya Publishing Co., Mumbai. 33rd edition.

Recommended Reference Books:

- R1. Patel, I.G. 1998 Economic Reforms and Global Change, Macmillan, Delhi.
- R2. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
- R3. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.
- R4. Tandon B.B. and Tandon K.K. 2015, Indian Economy, Tata McGraw Hill, New Delhi.
- R5. Datt R. and Sundaram K.P.M., 2015, Indian Economy, S. Chand and Co., New Delhi. 71st edition.

SEMESTER-VI

Semester VI

Contact Hours							28
S. No.	Course Code	Course Category	Course Name	L	T	P	C
1	CMUCBM601T	Core Courses	Indirect Tax Laws	4	0	0	4
2	CMUCBM602T		Corporate Law	4	0	0	4
3	CMUCBM603T		Business Mathematics	4	0	0	4
4	CMUBM6201T	Discipline Specific Courses (DSE)	Merger & Acquisition	4	0	0	4
5	CMUBM6202T		Life Insurance Concept & Practices	4	0	0	4
6	CMUCBM604T	Generic Electives (GE)	Introduction to Capital Market	2	0	0	2
7	CMUCBM607T	Skill Enhancement Courses (SEC)	Fundamentals of Project Management	2	0	0	2
8	CMUCBM616P	Dissertation / Project / Seminar Work	UG Research Project Work	0	0	4	4
Total Credits							28

Abbreviations: (L) Lecture, (T) Theory, (P) Practical, (C) Credits

Note:

- 1 The student should undergo internship and simultaneously he/she should work on a project with well-defined objectives.
- 2 At the end of the semester the student should submit an internship completion certificate and a project report.

COURSE CODE & NAME: CMUCBM601T / INDIRECT TAX LAW**COURSE OUTCOMES:**

1. Explain the various terms related to indirect taxes.
2. Explain the various terms related to Goods and Service tax (GST).
3. Discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
4. Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
5. Analyze whether a person is required to obtain registration under GST law.

UNIT 1: INTRODUCTION TO IDT

Introduction to IDT - Meaning, Classification of Taxes, Constitutional Validity, Introduction to Goods and Service Tax and Customs, Evolution of GST Act in India, Objectives of GST - Need for GST, Features of GST – Subsuming of taxes- Benefits of Implementing GST – Challenges of GST Regime — Constitution of GST Council – Structure, Power and Functions of GST Council.

UNIT 2: GOODS AND SERVICE TAX ACT

The CGST Act, 2017 – The SGST Act, 2017- Integrated Goods and Service Tax Act, 2017 -Meaning and Definition of Terms Used in GST Act, 2017- Other Definitions

UNIT 3: PROCEDURES AND LEVY UNDER GST

Registration under GST - Taxable turnover - GST Registration Forms and Process - Person Liable to Register Under GST - Compulsory Registration - Exempted Goods and Services Under GST - Rates of GST – GST at 5 % - GST at 12 % - GST at 18 % - GST at 28% - Procedure Relating to Levy (CGST & SGST) - Various Schedules Related to Supply - Computation of Taxable Value and Tax Liability [CGST & SGST] - Procedure Relating to Levy (IGST) - Computation of Taxable Value and Tax Liability (IGST), Input Tax Credit – Set Off – simple problems on utilization of Input Tax Credit

UNIT 4: ASSESSMENT AND RETURNS

Meaning of Assessment under GST - Types of Assessment under GST - Furnishing Details of Outward and Inward Supplies, Claim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

UNIT 5: GST AND TECHNOLOGY

Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design & Implementation Framework GSTN. Goods and Service Tax Suvidha Provider (GSP) – concept.

Recommended Text Books:

- T1. V. S. Datey, Indirect Taxes – Law and Practice, Taxmann
T2. K.M. Bansal, GST & Customs Law, Taxmann

Recommended Reference Books:

- R1. Jaya Vasudevan Suseela, Indirect Taxes, Eastern Book Company.
R2. Mahesh Gour, K.M. Bansal, V.S. Datey, Indirect Tax Laws, Taxmann

COURSE CODE & NAME: CMUCBM602T / CORPORATE LAW**COURSE OUTCOMES:**

1. Describe and understand the basics of Company law as well as explain diversified dimensions and concept of companies along with their historical development and the distinction between Private Company and Public company.
2. Understand the incorporation of company, evaluate the rights and duties of promoter and their role in company.
3. Identify actual application of corporate principles in board meeting.
4. Understand the various types and issues of share capital, functioning of company and determine the liability of person who made any false statement in the prospectus or gives his/ her assent in time of issue of such prospectus.
5. Understand and analyze the role, duties and power of director and company secretary.
6. Discuss the issues concerned to the depository law.

UNIT 1: COMPANY AND ITS FORMS

Definition - Essential characteristics of company, Kinds of companies, Difference between Private Company and Public company, Conversion of a Private company into a public company - Public company into a private company.

UNIT 2: INCORPORATION AND ITS CONSEQUENCES

Incorporation, Memorandum of Association, Articles of Association, additional documents required for incorporation, Certificate of incorporation, Commencement of business. Promoters - Meaning and importance, position, duties and liabilities.

UNIT 3: FINANCIAL STRUCTURE OF COMPANIES

The concept of capital, financing of companies Sources of capital, classes and types of shares; equity with differential right, issue of shares at par, premium and discount; bonus issues, rights issues. Share capital alteration, Alteration of share capital; reduction of paid-up capital, forfeiture and surrender.

UNIT 4: MANAGEMENT AND CONTROL OF COMPANIES

Directors - appointment, reappointment of directors, qualifications, disqualifications, remuneration, vacation or office, retirement, resignation and removal; loans to directors; their powers and duties, office or place of profit. Role of directors - Managing and whole - time directors. Company Secretary appointments, reappointment, powers and duties.

UNIT 5: DEPOSITORIES ACT 1965

Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Recommended Text Books:

T1. Agrawal Nair, Banerjee, Company Law, PragatiPrakashan, Meerut

Recommended Reference Books:

R1.Dr. Avtar Singh ,Company Law -, Eastern Book Company, Lucknow

R2.Ashok K. Bangrial, Company Law , Vikas Publishing House Pvt. Ltd. R3.Textbook of Company Law, S. Chand & Company

R4.Legal Environment of Business: The ICFAI University Press # 52, Nagarjuna Hills, Hyderabad - 500082.

R5.N.D. Kapoor Elements of Company Law - Sultan Chand & Sons Educational Publishers, New Delhi.

COURSE CODE & NAME: CMUCBM603T / BUSINESS MATHEMATICS

COURSE OUTCOMES:

1. Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts.
2. Apply the knowledge in mathematics matrices in solving business problems.
3. Solve problems in the areas of business calculus.
4. Apply the knowledge in mathematics calculus in solving business problems.
5. Demonstrate mastery of mathematical concepts that are foundational in business mathematics like linear programming simplex method etc.

UNIT 1: FUNDAMENTAL OF ALGEBRA

Set: Introduction, Representation of sets, Types and Basic operation on set, Laws of set algebra, Venn diagram, Use of theory in business. Relation & Function: Composite relations, Properties of relation, Definition of function, Classification of functions, Operations on functions. Introduction to permutation and combination (Simple Problem)

UNIT 2: MATRICES

Introduction and Definition of matrix & determinant, Types of Matrices, Operation on Matrices, Transpose, Adjoint & Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the Cramer's rule, Use of Matrix in Business.

UNIT 3: FINANCIAL COMPUTING

Percentage, Ratio and Proportion, Average, Profit and Loss, Simple and compound interest, Annuity and its types. Mathematical Series: Arithmetic & Geometric series (Basic simple Problem).

UNIT 4: DIFFERENTIAL CALCULUS

Differentiation, Differentiation of product of two functions, Differentiation of quotient of two functions, Differentiation by substitution, Maxima & Minima. Integral Calculus: Fundamental rule of Integration, Integration by substitution, Integration by parts, Finite integrals, Practical applications in real life business problem.

UNIT 5: LINEAR PROGRAMING

Linear programming problem, Formulation of Linear Programming, Graphical method of solution, Simplex method for solving the LPP, Transportation & Assignment problem.

Recommended Text Books:

T1. Bhardwaj, R.S. (2005). Business Mathematics. New Delhi, Excel Books.

Recommended Reference Books:

- R1. Khan, S.M. (2012). A textbook of Business Mathematics. Viva Books Private Limited.
- R2. Sancheti, D.C. and Kapoor, V.K. (2014). Business Mathematics. S. Chand & Sons.
- R3. Soper, J. (2004) Mathematics for Economics and business: An Interactive Introduction. Wiley-Blackwell.
- R4. Schultheis, R.A. and Kaczmariski, R.M. (2005) Business Math. Cengage South Western.
- R5. Contemporary Business Mathematics for Colleges, James E. Deitz and James L. Southam, 15th Edition

COURSE CODE & NAME: CMUBM6201T / MERGER & ACQUISITION

COURSE OUTCOMES:

1. Discuss about the importance of merger and acquisition.
2. Understand the role of corporate restructuring in the organizations.
3. Recognize the regulatory framework of the merger and acquisition
4. Explore the facets of takeovers in the organization.
5. Analyze the role and impact private and leverage buyout on the companies.

UNIT 1: INTRODUCTION OF MERGERS AND ACQUISITIONS

Concept, Classification of Mergers Motives behind Merger & Acquisitions, Process of Merger & Acquisitions Reasons for failure, Reverse Merger, Recent Examples of Merger & Acquisitions in India Concept of Acquisition and types of Acquisitions

UNIT 2: CORPORATE RESTRUCTURING

Concept, Reasons for Restructuring, Barriers to Restructuring, Types of Corporate Restructuring, Cross Border Acquisition: Concept, Benefits of Cross Border Acquisitions, Difficulties in Cross Border Acquisition. Provision for Merger & Acquisitions under Companies Act, 2013

UNIT 3: REGULATORY FRAMEWORK

SEBI Buyback of Securities Regulations, SEBI (Substantial Acquisition of shares and, Takeover Regulations), SEBI (Delisting of Securities) Guidelines, Provisions of Income Tax Act.

UNIT 4: TAKEOVER

Concept, Takeover Defense tactics, Benefits and disadvantages of Takeover, Divestiture: Concept, benefits, Types of Divestitures, Reasons for Divestiture

UNIT 5: PRIVATE AND LEVERAGE BUYOUT

Concept, Types of Leverage Buyouts, Concept of Employee Stock Ownership (Only Theory), Funding options for Merger & Acquisitions.

Recommended Text Books:

T1. Prasanna Chandra, Financial Management: Theory and Practice, TMH

Recommended Reference Books:

- R1. Aurora, Shetty, Kala, Mergers and Acquisitions, Oxford
- R2. Bhagaban Das, Debda Rakshit, Sathya Swaroop Debashish, Corporate restructuring: Merger, acquisition and other forms, Himalaya.
- R3. Prasant Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikas Publication

COURSE CODE & NAME: CMUBM6202T / LIFE INSURANCE CONCEPT & PRACTICES

COURSE OUTCOMES:

1. Remember and understand the features, terms and conditions and benefits of various Insurance Products.
2. Understand the various insurance products like Term Assurance products, Endowment Products.
3. Understand and describe about the procedure of filing a claim in several conditions
4. Analyze the group insurance policies and calculate the gratuity amount.
5. Discuss various rights of insured as per the concerned law.

UNIT 1: INTRODUCTION TO INSURANCE

History, Nature and types of Insurance, Principles of life assurance, Life insurance in India, Life Insurance contract, Principle of utmost good faith, Insurable Interest, Principle of Indemnity, Needs and Insurance

UNIT 2: TYPES OF LIFE INSURANCE PRODUCTS

Whole Life Products, Interest sensitive product, Term Assurance, Annuities, Endowment Assurance, Traditional / Unit Linked Policies, Individual and Group Policy Selection of Life Insurance, Riders, Tax benefits, Free Look Periods, Claims Intimation Procedure

UNIT 3: CLAIMS DOCUMENTS

Forms, Settlement Procedure, Accident and Disability Benefits: Policy Claims: Maturity Claims Survival Benefits, Death Claims, Claim Concession Presumption of Death, Accident Benefit Options, Reinsurance, IRDA Regulations.

UNIT 4: GROUP INSURANCE

Nature of Group Insurance, Types, Group Gratuity Schemes, Ways of Meeting Gratuity Liability, Group Superannuation Schemes, Other Group Schemes, Social Security Schemes; Other Special Need Plans: Industrial Life Insurance, Salary Saving Schemes, Additional Benefits

UNIT 5: ACTS OF INSURANCE

Insurance Act- 1938, L.I.C. Act – 1956; Consumer Protection Act -1986; IRDA Act – 1999

Recommended Text Books:

- T1. Bodla, B.S, Garg, M.C and Singh, K.P. “Insurance Fundamental, Environment and Procedures”, Deep & Deep Publication Pvt. Ltd, New Delhi

Recommended Reference Books:

- R1.** Insurance Management: Principles and Practice, Karam Pal, Bodla and Garg, 2007, Deep & Deep Publishers.
- R2.** Introduction to Risk Management and Insurance: Mark S. Dorfman, 9th Edition, Prentice Hall
- R3.** Fundamentals of Risk and Insurance, Vaughan & Vaughan, 10th Edition, Wiley Pub.
- R4.** Sadhak, H.. “Life Insurance in India: Opportunities, Challenges and Strategic Perspective”, Sage Publication India P. Ltd, New Delhi

COURSE CODE & NAME: CMUCBM604T / INTRODUCTION TO CAPITAL MARKET

COURSE OUTCOMES:

1. Discuss the mechanism of capital market operations.
2. Create awareness on SEBI, its objectives, powers, management & functions and stock exchange.
3. Apply the practical aspects of primary market operations & book building process.

UNIT 1: THE INDIAN FINANCIAL SYSTEM

Meaning, Components, Role and functions, Recent development in the Indian financial system, Capital Market-significance and functions of capital market, Industrial Securities Market, Financial Instruments in Industrial Securities market, Government Securities market

UNIT 2: REGULATORY BODIES

SEBI-Establishment, Objectives, Powers and functions, Stock exchanges – definition - role and functions – stock exchanges in India- NSE, BSE, MCX, and major international stock Exchanges, Recent trends in Indian Capital Market

UNIT 3: PRIMARY MARKET

Functions of new issue market,-Methods of floating new issue, IPO, FPO, Public issue, bonus issue, Right issue, Private placement, Book building, ESOP, Intermediaries in the new issue market, Registrars to the Issue, brokers to the issue, Bankers to the issue, Underwriters. Secondary market, Members of the Stock Exchange, listing of securities, Classification of listed securities

Recommended Text Books:

T1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services

Recommended Reference Books:

- R1.** Bharathi. V.P.Pathak : Indian Financial System
- R2.** Khan. M.Y : Financial Services.
- R3.** Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services
- R4.** Yogesh Maheswary : Investment Management
- R5.** Kevin. S : Security Analysis and Portfolio Management

COURSE CODE & NAME: CMUCBM607T / FUNDAMENTALS OF PROJECT MANAGEMENT

COURSE OUTCOMES:

1. Understand the **meaning, scope, and types of research** and differentiate between various research approaches.
2. Analyze and interpret data using **simple analytical tools** for meaningful conclusions.
3. Describe and apply the **project life cycle stages**: initiation, planning, execution, and closure.

UNIT 1: Basics of Project Management

Meaning & characteristics of a project, Project life cycle: initiation, planning, execution & closure, Scope, time, cost (basic project constraints), Role of project manager & stakeholders

UNIT 2: Research Methodology

Meaning, scope, and types of research, Research problem, objectives & hypothesis formulation, Research design, Sampling methods and its types, Data collection methods: primary & secondary data, Research Process, Ethics in Research

UNIT 3: Report Writing & Data Presentation

Data processing: editing, coding, tabulation, Descriptive analysis (Mean, Median, Mode) & its interpretation, Structure of a research report, Use of tables, charts, and diagrams, Referencing basics & report presentation skills

Text Books:

1. Project Management- K Nagarajan, New Age International Pvt. Ltd.

Reference Books:

1. Management Research Methodology: Integration of Principles, Methods and Techniques — K. N. Krishnaswamy, Appa Iyer Sivakumar & M. Mathirajan, Pearson Education.
2. Project Management Core Textbook (Indian Edition) — M. R. Gopalan, Wiley India Pvt. Ltd.