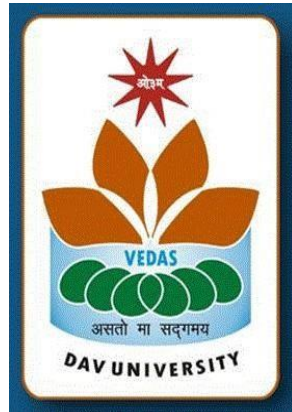


DAV UNIVERSITY
Empowering Students with 21st century Skills

DAV University, Jalandhar

Department of Commerce, Business Management & Economics



Scheme and Syllabi

for

Bachelor of Commerce and Honors.

(NEP-2020)

2023 Batch

(Program ID-)

Scheme of Courses

Bachelor of Commerce/ Bachelor of Commerce (Hons./Hons. With Research)

(Program ID-)

The B.Com program is a flagship program at undergraduate level for the department of CBME. The program is directed towards comprehensive approach for developing the skills among the students with regard to the various functional areas of business. The structure of the program provides the opportunity to the students to pursue for further prestigious educational & professional programmes such as Chartered Accountant, Company Secretary, Master in Commerce, Master in Business Administration, Law and other business-related courses as per the demand of industry. The program enables the students to avail various job opportunities in service and industrial sectors both in India and abroad. The program offers a better understanding of the business world and aims at developing professional skills by providing them hands-on training.

Program Educational Objectives (PEOs)

PEO1- To enable the students with requisite knowledge, skills and abilities to analyze and synthesize the nuances pertaining to society and business.

PEO2- To develop a problem-solving approach towards the issues involving dynamism attached to the business world. The curriculum helps to inculcate learning ability among students for up-skilling and re-skilling even in the later part of career.

PEO3- To develop entrepreneurial acumen amongst the students.

Program Outcomes (POs)

PO1. Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2. Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3. Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4. Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5. Ethics: Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

PO6. Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.

PO7. Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes

Program Specific Objectives (PSOs)

PSO1-Enabling the students to understand policy framework, financial system and regulatory concerns apart from the related different functional areas of business.

PSO2- To equip students for the application of accounting and taxation in the service and manufacturing industry.

Mapping of POs with PEOs

| PEOs→ POs↓ | PEO 1 | PEO 2 | PEO 3 |
|---------------|-------|-------|-------|
| PO1 | | Yes | Yes |
| PO2 | Yes | Yes | Yes |
| PO3 | Yes | | Yes |
| PO4 | Yes | Yes | |
| PO5 | Yes | | Yes |
| PO6 | Yes | | |
| PO7 | Yes | Yes | Yes |

Mapping of PSO with PEO

| PEOs→ PSO↓ | PEO 1 | PEO 2 | PEO 3 |
|---------------|-------|-------|-------|
| PSO1 | Yes | Yes | Yes |

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| | | | |
|-------------|--|------------|--|
| PSO2 | | Yes | |
|-------------|--|------------|--|

| Credit Details | | | |
|--|---|-------------------------------------|-----------------------------|
| S.No. | Course Category | Course Category Abbreviation | 3-Yr B.Com (Credits) |
| 1.1 | Discipline Specific Courses-Core | DSC | 57 |
| 1.2 | Discipline Specific-Skill Enhancement Courses- Core | DS-SEC | 6 |
| 1.3 | Discipline Specific-Value Added Courses-Core | DS-VAC | Nil |
| Total of Discipline Specific Core Courses | | | 63 |
| 2.1 | Minor Courses | MC | 24 |
| OR | | | |
| 2.2 | Interdisciplinary Courses | IDC | |
| 3 | Multidisciplinary Courses | MDC | 9 |
| 4 | Ability Enhancement Course-Common | AEC-C | 8 |
| 5 | Value Added Courses-Common | VAC-C | 6 |
| 6.1 | Skill Enhancement Courses-Common | SEC-C | 8 |
| 6.2 | Skill Enhancement Courses-Summer Internship | SEC-SI | 2 |
| 6.3 | Skill Enhancement Courses-Research Project/Dissertation | SEC-RP | Nil |
| Total of Skill Enhancement Courses | | | 10 |
| Total Credits | | | 120 |

Semester 1

| S.No | Paper Code | Course Title | L | T | P | Cr | Course Type |
|------|------------|--------------------------------------|---|---|---|-----------|-------------|
| 1 | CMR101 | Fundamentals of Financial Accounting | 4 | 0 | 0 | 4 | DSC |
| 2 | ECN101 | Micro Economics | 4 | 0 | 0 | 4 | DSC |
| 3 | CMR104 | Accounting Policy Formation | 1 | 0 | 2 | 2 | DS-SEC |
| 4 | | Multi-disciplinary Course | - | - | - | 3 | MDC |
| 5 | | Ability Enhancement Course- Common | - | - | - | 2 | AEC-C |
| 6 | | Skill Enhancement Course- Common | - | - | - | 2 | SEC-C |
| 7 | | Value Added Courses- Common | - | - | - | 3 | VAC-C |
| | | | | | | 20 | |

L: Lectures T: Tutorial P: Practical Cr: Credits

Note:

1. Student is required to opt for Multi-disciplinary Course of three credits from the relative basket.
2. Student is required to opt for Ability enhancement course of two credits from the relative basket.
3. Student is required to opt for Skill Enhancement course of two credits from the relative basket.
4. Student is required to opt for Value Added course of three credits from the relative basket.

Semester 2

| S.No | Paper Code | Course Title | L | T | P | Cr | Course Type |
|------|------------|------------------------------------|---|---|---|----|-------------|
| 1 | CMR102 | Advanced Financial Accounting | 4 | 1 | 0 | 5 | DSC |
| 2 | ECN102 | Macro Economics | 4 | 0 | 0 | 4 | DSC |
| 3 | | Multi-disciplinary Course | - | - | - | 3 | MDC |
| 4 | | Ability Enhancement Course- Common | - | - | - | 2 | AEC-C |
| 5 | | Skill Enhancement Course- Common | - | - | - | 3 | SEC-C |
| 6 | | Value Added Course- Common | - | - | - | 3 | VAC-C |

| | | | | | | | |
|--|--|--|--|--|--|-----------|--|
| | | | | | | 20 | |
|--|--|--|--|--|--|-----------|--|

Note:

- 1 Student is required to opt for Multi-disciplinary Course of three credits other than opted during previous semester/s from the relative basket.
- 2 Student is required to opt for Ability enhancement course of two credits other than opted during previous semester/s from the relative basket.
- 3 Student is required to opt for Skill enhancement course of three credits other than opted during previous semester/s from the relative basket.
- 4 Student is required to opt for Value Added course of three credits other than opted during previous semester/s from the relative basket.

First Exit (Additional 4 Credits Required)

Students exiting the programme after securing 40 credits will be awarded “**Undergraduate Certificate in Commerce**” provided they earn 4 credits in work-based employability oriented vocational/ skill development courses viz. NSDC/ industry collaborated certifications- SAP/ INTEL/ L&T etc. or discipline specific courses or internship/ apprenticeship offered during summer term.

Semester 3

| S. No | Paper Code | Course Title | L | T | P | Cr | Course Type |
|-------|------------|--|---|---|---|-----------|-------------|
| 1 | MGN201 | Principles and Practices of Management | 4 | 0 | 0 | 4 | DSC |
| 2 | CMR202 | Business Laws | 4 | 0 | 0 | 4 | DSC |
| 3 | | Multi-disciplinary Course | - | - | - | 3 | MDC |
| 4 | | Ability Enhancement Course- Common | - | - | - | 2 | AEC-C |
| 5 | | Skill Enhancement Course- Common | - | - | - | 3 | SEC-C |
| 6 | | Minor Discipline Elective 1 (A/B/C/D) | 4 | 0 | 0 | 4 | MC |
| | | | | | | 20 | |

Note:

1. Student is required to opt Multi-disciplinary Course of three credits other than opted in previous semester/s from the relative basket
2. Student is required to opt for Ability enhancement course of two credits other than opted in previous semester/s from the relative basket

3. *Student is required to opt for Skill Enhancement course of three credits other than opted in previous semester/s from the relative basket.*
4. *Student is required to opt the minor basket out of Banking & Finance, Marketing & E-commerce, Business Regulations or Advanced Accounting & Taxation.*

Semester 4

| S.No | Paper Code | Course Title | L | T | P | Cr | Course Type |
|------|------------|---------------------------------------|---|---|---|-----------|-------------|
| 1 | CMR209 | Corporate Accounting | 4 | 0 | 0 | 4 | DSC |
| 2 | CMR210 | Cost Accounting-Text & Problems | 4 | 0 | 0 | 4 | DSC |
| 3 | CMR211 | Financial Management | 4 | 0 | 0 | 4 | DSC |
| 4 | CMR212 | Computerized Accounting | 0 | 0 | 4 | 2 | DS-SEC |
| 5 | | Ability Enhancement Course- Common | - | - | - | 2 | AEC-C |
| 6 | | Minor Discipline Elective 2 (A/B/C/D) | 4 | 0 | 0 | 4 | MC |
| | | | | | | 20 | |

Note:

1. *Student is required to opt the minor basket out of Banking & Finance, Marketing & E-commerce, Business Regulations or Advanced Accounting & Taxation.*
2. *Student is required to opt for Ability Enhancement course of two credits other than opted in previous semester/s from the relative basket*
3. *Student has to undergo internship for a period of 4-6 weeks at the end of the semester.*

Second Exit (Additional 4 Credits Required):

Students exiting the programme after securing 80 credits will be awarded “**Undergraduate Diploma in Commerce**” the relevant Discipline /Subject provided they secure additional 4 credits in work-based employability oriented vocational/ skill development courses viz. NSDC/ SAP certifications/ discipline specific courses or internship/ apprenticeship offered during first year or second year summer term.

Semester 5

| S.No | Paper Code | Course Title | L | T | P | Cr | Course Type |
|------|------------|-------------------------------|---|---|---|----|-------------|
| 1 | CMR319 | Advanced Corporate Accounting | 4 | 0 | 0 | 4 | DSC |
| 2 | CMR320 | Direct Taxes | 4 | 0 | 0 | 4 | DSC |

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|---|--------|---------------------------------------|---|---|---|-----------|--------|
| 3 | CMR302 | Excel Modeling | 0 | 0 | 4 | 2 | DS-SEC |
| 4 | MGN302 | Seminar on Summer Internship | - | - | - | 2 | SEC-SI |
| 5 | | Minor Discipline Elective 3 (A/B/C/D) | 4 | 0 | 0 | 4 | MC |
| 6 | | Minor Discipline Elective 4 (A/B/C/D) | 4 | 0 | 0 | 4 | MC |
| | | | | | | 20 | |

Note:

1. Student is required to opt the minor basket out of Banking & Finance, Marketing & E-commerce, Business Regulations or Advanced Accounting & Taxation.

Semester 6

| S.No | Paper Code | Course Title | L | T | P | Cr | Course Type |
|------|------------|---------------------------------------|---|---|---|-----------|-------------|
| 1 | CMR321 | Management Accounting | 4 | 0 | 0 | 4 | DSC |
| 2 | CMR322 | Operations Research | 4 | 0 | 0 | 4 | DSC |
| 3 | CMR323 | Goods & Services Tax | 3 | 0 | 2 | 4 | DSC |
| 4 | | Minor Discipline Elective 5 (A/B/C/D) | 4 | 0 | 0 | 4 | MC |
| 5 | | Minor Discipline Elective 6 (A/B/C/D) | 4 | 0 | 0 | 4 | MC |
| | | | | | | 20 | |

Note:

1. Student is required to opt the minor basket out of Banking & Finance, Marketing & E-commerce, Business Regulations or Advanced Accounting & Taxation.

The student will be awarded “Bachelor’s Degree in Commerce” after completion.

COMMON COURSES

| Ability-Enhancement Courses | Cr. | Skill-Enhancement Courses | Cr. | Value-Added Courses | Cr. |
|---|----------------|--|------------|--|------------|
| Personality Enhancement | 1L+1P | Essentials of Entrepreneurship-Thinking and Action | 2L+1P | Environmental Studies (Mandatory) | 2L+1P |
| Personality Development | 2P | Design Thinking | 2P | Human Values and Ethics (Mandatory) | 2L+1T |
| Behavioural & Life Skills | 1L+1P | Design Thinking & Innovation | 2L | Gender Sensitization | 2L |
| Global Citizenship in Higher Education | 2L | Data Analytics | 2L+1P | Professional Ethics | 2L |
| Communication Skills (Mandatory) OR Cambridge English-I (Mandatory#) & Cambridge English-II (Mandatory#) <i># To be offered in two semesters</i> | 1L+1P | Cyber Security | 3 (2L+1P) | Sustainable Development | 2L |
| | | Digital Fluency | 1L+1P | Green Technologies | 2L |
| | 1L+1P 1L+1P | | | | |
| Health & Yoga | 1L+1P | Fundamentals of Computer programming & IT(FCPIT) | 2L | General Studies | 2L |
| Technical Report Writing | 2L | Python Programming | 3 (2L+1P) | NSS | 2 (1L+1P) |
| Leadership Management | 2L | Disaster Preparedness and Planning | 2L | | |
| Therapeutic Yoga | 1L+1P | Intellectual Property Rights | 2L | | |
| Creative & Critical Thinking | 1L+1P | Apiculture | 2P | | |

| | | | | | |
|---|-------|--------------------------|--------------|--|--|
| Community Engagement & Social Responsibility (Mandatory) | 1L+1P | NCC* | 3 (2L+1P) | | |
| | | LATEX | 3 (1L+2P) | | |
| | | Programming with FORTRAN | 3L | | |

Multidisciplinary Studies

| Course Code | Course Name | Faculty/Department |
|-------------|-----------------------------------|-----------------------------------|
| | Basics of Physics | Physics |
| | Basics of Chemistry | Chemistry |
| | Basics of Biology | Zoology & Botany |
| | Introductory Biotechnology | Biotechnology |
| | Introductory Microbiology | Microbiology |
| | Functioning of the Human Body | Zoology |
| | Introductory Botany | Botany |
| MGN901M | Business Management for Beginners | CBME |
| MGN902M | Fundamental of Mutual Funds | CBME |
| ECN901M | Economics for Beginners | CBME |
| | Professional Communication | English |
| | Fine Arts | Arts, Fine Arts & Performing Arts |
| | Jyotish: 'Eye of the Veda' | Vedic Studies |
| | Mathematical Statistics | Mathematics |
| | Introductory Journalism | JMC |
| | Professional Photography | JMC |
| | Library Information Sciences | Library Sciences |

| Discipline Specific Core Courses | | | | | |
|---|--|----------|----------|----------|----------|
| Course Code | Course Name | L | T | P | C |
| CMR101 | Fundamentals of Financial Accounting | 4 | 0 | 0 | 4 |
| ECN101 | Micro-Economics | 4 | 0 | 0 | 4 |
| CMR104 | Accounting Policy Formation | 1 | 0 | 2 | 2 |
| CMR104 | Advanced Financial Accounting | 4 | 1 | 0 | 5 |
| ECN102 | Macro Economics | 4 | 0 | 0 | 4 |
| MGN201 | Principles and Practices of Management | 4 | 0 | 0 | 4 |
| CMR202 | Business Laws | 4 | 0 | 0 | 4 |
| CMR209 | Corporate Accounting | 4 | 0 | 0 | 4 |
| CMR210 | Cost Accounting-Text & Problems | 4 | 0 | 0 | 4 |
| CMR211 | Financial Management | 4 | 0 | 0 | 4 |
| CMR212 | Computerized Accounting | 0 | 0 | 4 | 2 |
| CMR319 | Advanced Corporate Accounting | 4 | 0 | 0 | 4 |
| CMR320 | Direct Taxes | 4 | 0 | 0 | 4 |
| CMR302 | Excel Modeling | 0 | 0 | 4 | 2 |
| CMR321 | Management Accounting | 4 | 0 | 0 | 4 |
| CMR322 | Operations Research | 4 | 0 | 0 | 4 |
| CMR323 | Goods & Services Tax | 3 | 0 | 2 | 4 |

| Minor Discipline Electives: Group A- Banking & Finance | | | | | |
|---|-----------------------------------|----------|----------|----------|----------|
| Course Code | Course Name | L | T | P | C |
| CMR201 | Financial Institutions & Markets | 4 | 0 | 0 | 4 |
| CMR215 | Banking and Insurance Laws | 4 | 0 | 0 | 4 |
| CMR324 | Financial Technology and Services | 4 | 0 | 0 | 4 |

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|--------|--|---|---|---|---|
| CMR304 | Investment Management | 4 | 0 | 0 | 4 |
| CMR306 | Security Analysis and portfolio Management | 4 | 0 | 0 | 4 |
| CMR325 | Microfinance & Financial Inclusion | 4 | 0 | 0 | 4 |

| Minor Discipline Electives: Group B-Marketing and E-Commerce | | | | | |
|--|--------------------------------|---|---|---|---|
| Course Code | Course Name | L | T | P | C |
| MGN202 | Marketing Management | 4 | 0 | 0 | 4 |
| MGN210 | Consumer Behavior | 4 | 0 | 0 | 4 |
| MGN307 | Services Marketing | 4 | 0 | 0 | 4 |
| MGN306 | Retailing | 4 | 0 | 0 | 4 |
| MGN308 | E-Business & Digital Marketing | 4 | 0 | 0 | 4 |
| MGN309 | Rural Marketing | 4 | 0 | 0 | 4 |

| Minor Discipline Electives: Group C- Business Regulations | | | | | |
|---|--------------------------------------|---|---|---|---|
| Course Code | Course Name | L | T | P | C |
| CMR213 | Company Law | 4 | 0 | 0 | 4 |
| CMR216 | Banking and Insurance Laws | 3 | 0 | 2 | 4 |
| MGN322 | Principles and Practices of Auditing | 4 | 0 | 0 | 4 |
| CMR326 | Corporate Governance and Ethics | 4 | 0 | 0 | 4 |
| CMR327 | International Business Laws | 4 | 0 | 0 | 4 |
| CMR328 | Industrial Relations and Labour Laws | 4 | 0 | 0 | 4 |

| Minor Discipline Electives: Group D-Advanced Accounting & Taxation | | | | | |
|--|-----------------------------------|---|---|---|---|
| Course Code | Course Name | L | T | P | C |
| CMR203 | Recent Developments in Accounting | 4 | 0 | 0 | 4 |
| CMR214 | Strategic Cost Management | 4 | 0 | 0 | 4 |

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|--------|---------------------------------------|---|---|---|---|
| CMR329 | Mergers and Acquisitions | 4 | 0 | 0 | 4 |
| CMR330 | Forensic Accounting & Fraud Detection | 4 | 0 | 0 | 4 |
| CMR331 | Business Tax Procedures & Management | 4 | 0 | 0 | 4 |
| CMR332 | Corporate Tax Planning | 4 | 0 | 0 | 4 |

Note: A program elective course shall be offered to the students if at least 20% of the total strength of the class or 10 students, whichever is higher. Further, university/department reserves the right to offer the minor and all other electives as per the availability of resources. The student is allowed to take minor courses in Swayam with prior approval of the competent authority.



| In hours | | | 60 |
|----------|---|---|--------|
| L | T | P | Credit |
| 4 | 0 | 0 | 4 |

| | | | | | | | | |
|------------------|--|------------|-------------|--------------------|-----|-----|-----|------------|
| Course Code | CMR101 | | | | | | | |
| Course Title | Fundamentals of Financial Accounting | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Recognize the applicability of concept of accounting to understand the financial statements.</p> <p>CO2: Apply the accounting standards and principles to record business transactions in journal, ledgers, and trial balance along with rectification of errors revealed and not revealed in trial balance.</p> <p>CO3: Preparation of various subsidiary books and Bank reconciliation statements taking balances from cash as well as pass book.</p> <p>CO4: Prepare financial statements of business with adjustment entries for decision making.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/ PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Theoretical framework of Accounting and Accounting process | | | | | | | |
| • | Meaning and Objectives of Accounting, Accounting Terminology, Advantages and Disadvantages of Accounting, Relationship between Accountancy and Accounting and Book Keeping, Users of Accounting Information | | | | | | | CO1 |
| • | Relationship of Accounting with other Disciplines, GAAP, Accounting Standards and Introduction to IFRS | | | | | | | CO1 |
| • | Double Entry System of Book-keeping, Accrual and Cash basis of accounting | | | | | | | CO1 |
| • | Accounting Equation-Meaning and Procedure of Developing Accounting Equation | | | | | | | CO1 |

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|------------|---|-----|
| Unit 2 | Journal, Ledger and Trial Balance | |
| • | Meaning and Rules of Debit and Credit, Format of Journal, Identification of Transactions, Recording of transactions in Journal | CO2 |
| • | Distinction between Journal and Ledger, Preparation of Ledgers from Journal, Posting, Balancing of Accounts | CO2 |
| • | Meaning, Objectives and Advantages of Trial balance, Meaning and Methods of Preparation of Trial Balance | CO2 |
| • | Errors Revealed and Not revealed by Trial Balance | CO2 |
| Unit 3 | Subsidiary Book sand BRS | |
| • | Subsidiary Books- Meaning and Advantages of Special Journals, Cash Book (Single, Double and Triple column), Petty Cash Book. | CO3 |
| • | Purchases Book, Sales Book, Purchases Returns Book, Sales Returns books Receivable Book, Payables Book, Journal Proper | CO3 |
| • | Bank Reconciliation Statements, Purpose and Use of Preparing Bank Reconciliation Statement | CO3 |
| • | Bank Reconciliation Statements, Purpose and Preparation of BRS | CO3 |
| Unit 4 | Depreciation Accounting and Financial Statements | |
| • | Meaning and Causes of Depreciation, Factors affecting Depreciation, Methods of Depreciation (Straight line and written down value method) | CO4 |
| • | Provisions and Reserves | CO4 |
| • | Financial Statements- Meaning, Preparation of Profit and Loss Account and Balance Sheet | CO4 |
| • | Treatment of Items of Adjustment, Treatment of Items of Adjustment Appearing outside the Trial Balance | CO4 |
| Text Books | 1. Tulsian, P. C. Financial Accounting. Pearson Education, New Delhi. Latest Edition. 2. Gupta, R.L and Radhaswamy, M. Financial Accounting. Sultan Chand and Sons, New Delhi. Latest Edition. | |

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| In hours | | | 60 |
|----------|---|---|--------|
| L | T | P | Credit |
| 4 | 0 | 0 | 4 |

| | | | | | | | | |
|------------------|--|------------|-------------|--------------------|-----|-----|-----|-------------------|
| Course Code | ECN101 | | | | | | | |
| Course Title | Micro Economics | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Apply the basic concepts of scarcity and opportunity cost and manipulate the basic demand and supply model to determine an equilibrium price and quantity, changes to equilibrium price and quantity, and their impact on resource allocation.</p> <p>CO2: Explain the theory of consumer behavior.</p> <p>CO3: Apply theory of the production and cost in real market situation.</p> <p>CO4: Evaluate the pricing decisions under different market structures and use basic cost-benefit calculations as a means of decision making (i.e., thinking like an economist)</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/ PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introducing Microeconomics | | | | | | | |
| • | Basic economic problems. | | | | | | | CO1 |
| • | Demand and Supply; | | | | | | | CO1 |
| • | Types of demand, Determinants of Demand, Law of demand, Exception to law of demand. Demand schedule, Demand curve. Downward sloping demand curve, Movement along and shift in demand curve. | | | | | | | CO1 |

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| • | Supply; Meaning, its Determinants, Supply schedule and supply curve. Movements along a supply curve, Shift in supply curve, Exceptions of the law supply curve. | CO1 |
| • | Market equilibrium | CO1 |
| • | Elasticity of demand its types, degrees and methods of measurement and determinants of elasticity of demand. | CO1 |
| Unit 2 | Utility Analysis | |
| • | Cardinal Approach; Utility analysis; Law of diminishing marginal utility, Law of equi-marginal utility, | CO2 |
| • | Ordinal Approach; Indifference curve analysis, properties of indifference curve, Marginal rate of substitution, Budget line, Shift in budget line, Consumer equilibrium, Price effect, Income effect, Substitution effect. | CO2 |
| Unit 3 | Production and Cost | |
| • | Production Function, Types of inputs, Factors of production, Total Product, Average Product, Marginal Product and their relationship, short run and long run production function, Marginal rate of Technical Substitution, Principle of marginal rate of technical substitution. | CO3 |
| • | Isoquants, properties of isoquants, Iso-cost lines, shifts in Iso-cost lines, Law of variable proportion, Expansion path, Producer's Equilibrium. | CO3 |
| • | Return to scale | CO3 |
| • | Cost analysis, cost function and Types of costs | CO3 |
| • | Traditional theory; Different shapes of cost curves in short run | CO3 |
| • | Economies of scale; Internal and external economies and diseconomies. | CO3 |
| Unit 4 | Market Forms | |
| • | Markets: Perfect Competition | CO4 |
| • | Markets: Monopoly | CO4 |
| • | Markets: Monopolistic Competition. | CO4 |
| • | Oligopoly (Brief Introduction) | CO4 |
| Text Books | 1. Bernheim, B. D., Whinston, M. and Sen, A. Microeconomics. Tata McGraw-Hill Education. New Delhi. Latest edition. | |

| | | |
|--|--|--|
| | <ol style="list-style-type: none">2. Geetika, et.al. Managerial Economics. Tata McGraw-Hill New Delhi. latest edition.3. Salvatore, D. Microeconomics: Theory and Applications. New Delhi. Oxford University Press, New Delhi. Latest edition.4. Salvatore, D. Managerial Economics. Oxford University Press, New Delhi. Latest edition.5. Vengedasalam, D. and Karunagaran,M. Principles of Economics. Oxford University Press, Malayasia. Latest Edition. | |
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| In hours | | | 30 |
|----------|---|---|--------|
| L | T | P | Credit |
| 1 | 0 | 2 | 2 |

| | | | | | | | | |
|------------------|--|------------|----------|-----------------|-----|-----|-----|------------|
| Course Code | CMR104 | | | | | | | |
| Course Title | Accounting Policy Formulation | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the concepts and basic types of Accounting Policies</p> <p>CO2: Description regarding the financial accounting policies.</p> <p>CO3: Description regarding the accounting policies related to purchase</p> <p>CO4: To recognize and understand the policies of credit control.</p> | | | | | | | |
| Examination Mode | Theory + Practical | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/P BL | Lab Performance | | | | |
| Weightage | 10 | - | 5 | - | - | 20 | 35 | 30 |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Accounting policy framework & Summary of Accounting Policies | | | | | | | |
| • | Meaning and Significance of accounting policies | | | | | | | CO1 |
| • | Introduction to accounting policy | | | | | | | CO1 |
| • | Types of accounting policies and its relevance | | | | | | | CO1 |
| • | Revenue recognition | | | | | | | CO2 |
| • | Fixed assets | | | | | | | CO2 |
| • | Intangible assets – computer software and R&D | | | | | | | CO2 |
| • | Inventories | | | | | | | CO2 |
| Unit 2 | Financial Accounting Policies | | | | | | | |
| • | Transaction processing system | | | | | | | CO3 |

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| • | General Ledger | CO3 |
| • | Chart of Accounts | CO3 |
| • | Month-end closing procedures | CO3 |
| • | Year-End closing procedures | CO3 |
| • | Account reconciliation policy and procedures | CO3 |
| Unit 3 | Accounts Payable Policies & Procedures | |
| • | Procedures for payment to suppliers | CO3 |
| • | Supplier reconciliation | CO3 |
| • | Invoices submission and validation | CO3 |
| • | Travel reimbursements/Expense reports | CO3 |
| Unit 4 | Credit Control Policy | |
| • | Purpose, objectives, and scope | CO4 |
| • | Credit control section responsibilities | CO4 |
| • | Credit control committee | CO4 |
| • | Terms of trade | CO4 |
| • | Accounts receivables targets | CO4 |
| • | Debtors confirmation | CO4 |
| • | Third-party debt collection | CO4 |
| • | Credit policy implementation and review | CO4 |
| • | Purpose, objectives, and scope | CO4 |
| Text Books | <ol style="list-style-type: none"> 1. Publications- accounting standards board by ICAI. 2. Ghosh, T.P.: Accounting standards and Corporate Accounting Practices: Taxman Publications, New Delhi. Latest edition 3. Tulsian.: Basic Financial Accounting, Pearson Education, New Delhi. Latest edition. | |



| In hours | | | 60 |
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| L | T | P | Credit |
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|------------------|--|------------|---------|-----------------|-----|-----|-----|------------|
| Course Code | CMR102 | | | | | | | |
| Course Title | Advanced Financial Accounting | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Preparation of Branch, Departmental & Consignment Accounts of Corporate Organizations.</p> <p>CO2: Understanding numerous concepts of partnership including Dissolution of firm, Insolvency of partners.</p> <p>CO3: Introduction to Single & Double Entry system of Book -Keeping & Hire-purchase system of accounting.</p> <p>CO4: Accounting treatment of Inventory and Investment Accounting.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Accounting for Branches, Departments, Consignments | | | | | | | |
| • | Concept of Branch; different types of Branches. | | | | | | | CO1 |
| • | Preparation of Branch Account at cost & at IP (Debtors Method) | | | | | | | CO1 |
| • | Calculation of profits/losses for the Branches using Stock and Debtors method | | | | | | | CO1 |
| • | Preparation of Branch Trading and P/L account at cost & at IP | | | | | | | CO1 |
| • | Independent Branches | | | | | | | CO1 |
| • | Concept and objectives of Departmental Accounts, Difference between Branch and Departmental Accounts | | | | | | | CO1 |
| • | Apportionment of common Cost | | | | | | | CO1 |
| • | Preparation of Departmental Trading and P/L account | | | | | | | CO1 |

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| • | Consolidated Trading and P/L Accounts | CO1 |
| • | Interdepartmental transfer of goods at cost, cost plus and at selling price | CO1 |
| • | Elimination of unrealized profit | CO1 |
| • | Concept of Consignment; Types of commission, Performa Invoice, Account Sales | CO1 |
| | Accounting Treatment; Consignor's books, Consignee's books | CO1 |
| • | Stock Valuation; Treatment of Normal and Abnormal Loss | CO1 |
| Unit 2 | Partnership Accounts | |
| • | Accounting for Partnership (Meaning and Significance) | CO2 |
| • | Meaning and distinction between dissolution of a Firm and dissolution of Partnership | CO2 |
| • | Preparation of Realization Account and partners' Capital Accounts | CO2 |
| • | Insolvency of Partners (Application of Garner V/S Murray) | CO2 |
| • | Piecemeal Distribution (Application of proportionate capital and maximum loss method) | CO2 |
| | Meaning and significance of Sale of a Firm | CO2 |
| Unit 3 | Accounting For Incomplete Records and Hire Purchases | |
| • | Difference between Single and Double Entry System | CO3 |
| • | Advantages and Disadvantages of Single-Entry System | CO3 |
| • | Calculation of missing figures using different kinds of Accounts/ Statement and Computation of Profit and Loss | CO3 |
| | Meaning of Hire Purchase System and difference with Installment Payment System | CO3 |
| • | Recording of transaction in the books of buyer | CO3 |
| • | Meaning and Accounting treatment of Partial and complete repossession | CO3 |
| • | Accounting treatment in the books of the seller (Debtors method) | CO3 |
| • | Accounting treatment in the books of the seller (Stock and Debtor method) | CO3 |
| Unit 4 | Investment Accounting and valuation of Inventory | |
| • | Introduction to Investment Accounting | CO4 |
| • | Accounting treatment of Capital and Revenue Profits, right and bonus shares | CO4 |

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| • | Preparation of Investment Accounts | CO4 |
| • | Meaning And significance of holding Inventory | CO4 |
| • | Inventory systems(Periodic and perpetual inventory system) | CO4 |
| • | Methods of inventory valuation | CO4 |
| • | Requirements of accounting standards regarding inventory valuations | CO4 |
| • | Valuation of stock as per financial statement sand as per physical verification | CO4 |
| Text Books | <ol style="list-style-type: none"> 1. Tulsian, P.C. Financial Accounting, Pearson Education. New Delhi. Latest Edition. 2. Gupta, R.L. and Radhaswamy, M. Financial Accounting. Sultan Chand and Sons, New Delhi. Latest Edition. 3. Shukla. M.C., Grewal T.S, and Gupta, S.C. Advanced Accounts. S. Chand & Co. New Delhi Latest Edition. 4. Bhattacharyya, A.K. Financial Accounting. PHI Learning. Latest Edition 5. Shankaranarayana, H.V., Ramanath, H.R. Financial Accounting. Cengage Learning, New Delhi. Latest edition. | |



| In hours | | | 60 |
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| L | T | P | Credit |
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|------------------|---|------------|---------|-----------------|-----|-----|-----|------------|
| Course Code | ECN102 | | | | | | | |
| Course Title | Macro Economics | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Explain the concepts of Macroeconomics and its interrelations with Microeconomics.</p> <p>CO2: Associate the current economic phenomenon with existing theory and put their views on contemporary economic issues.</p> <p>CO3: Analyze the money market, inflation and business cycle, which will support the students to predict the macro variables for smooth understanding of economic problems.</p> <p>CO4: Understand the working of monetary, fiscal policy for price stability, management of economic fluctuations and Balance of Payment is of great value in forecasting and evaluating its business and economic conditions.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to Macro-economics, Microeconomics and Macro economics | | | | | | | |
| • | Importance and scope of Macroeconomics | | | | | | | CO1 |
| • | National Income: Concepts | | | | | | | CO1 |
| • | Methods of measuring National Income | | | | | | | CO1 |

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| • | Problems in measuring National Income | CO1 |
| • | Circular Flow of Income; Two sector, three sector and four model | CO1 |
| Unit 2 | Classical Theory of Income Output and Employment Determination | CO2 |
| • | Say's Law of market | CO2 |
| • | Keynes Theory of Income Output and Employment | CO2 |
| • | Classical theory versus Keynes theory of income and employment | CO2 |
| • | Consumption Function; Concepts of consumption function | CO2 |
| • | Psychological law of Consumption | CO2 |
| • | Investment function, Types of investment and its determinants | CO2 |
| • | Multiplier; Concept of multiplier | CO2 |
| • | Working of the multiplier | CO2 |
| • | Types of Multipliers, Importance and Leakages of Multiplier | CO2 |
| Unit 3 | General Equilibrium of economy | CO3 |
| • | IS Curve and its derivation | CO3 |
| • | LM Curve and its derivation | CO3 |
| • | IS-L Mcurve analysis | CO3 |
| • | Inflation; meaning and Types of inflation | CO3 |
| • | Causes of inflation and impact of inflation | CO3 |
| • | Demand pull inflation | CO3 |
| • | Cost push inflation | CO3 |
| • | Control of inflation, Phillips's curve | CO3 |
| • | Business cycles; meaning, it s phases | CO3 |
| Unit 4 | Monetary policy, Role of monetary policy | CO4 |
| • | Instruments of monetary policy | CO4 |
| • | Fiscal policy; role of fiscal policy | CO4 |
| • | Instruments of fiscal policy | CO4 |
| • | Latest fiscal and monetary policy of RBI | CO4 |

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| • | Balance of payment, meaning, its types, Structure of balance of payment and balance of trade | CO4 |
| • | Factor responsible for dis equilibrium in BOP | CO4 |
| • | Methods to correct BOP | CO4 |
| Text Books | <ol style="list-style-type: none"> 1. Dornbush, R., S. Fisher and R. Startz. Macro Economics. Tata Mc. Graw Hill. New Delhi. Latest edition. 2. Studenski, Paul, A. The Income of Nations part 2- Theory and Methodology. New York University Press, 1958. 3. Ackley, G. Macro Economics: Theory and Policy. Macmillan publishers. 1978. 4. Branson, William H. Macro-Economic Theory and Policy. Indian edition. 5. Dornbush, R., S. Fisher and R. Startz. Macro Economics. Tata Mc. Graw Hill. New Delhi. 2004. 6. Rana, K.C. and K.N. Verma. Macro-Economic Analysis. Vishal Publishing Co. 2014. 7. Shapiro, Edward. Macroeconomic Analysis. Galgotia Publications. Indian edition, 1999. | |



| In hours | | | |
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| L | T | P | Credit |
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|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code | MGN201 | | | | | | | |
| Course Title | Principles and Practices of Management | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand various functions and functional areas of management and preview the contributions made by different contributors in the management.</p> <p>CO2: Evaluate and analyze business environment for planning, organizing as well as formulating organization structures.</p> <p>CO3: Examine the functions of staffing and tools of directing, and controlling.</p> <p>CO4: Understand emerging issue of management in the changing business environment</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| Assessment Tools | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to Management | | | | | | | CO1 |
| • | Management- Meaning, characteristics, scope, objectives, | | | | | | | CO1 |
| • | Levels in management, functions of management, Managerial Roles | | | | | | | CO1 |
| • | Management as an Art and Science Management as Profession | | | | | | | CO1 |
| • | Evolution of Management Thought, relationship between management and strategic management, SWOT analysis | | | | | | | CO1 |
| Unit 2 | Planning and Organizing | | | | | | | CO2 |
| • | Planning- Meaning, Characteristics, Need & Importance., process and | | | | | | | CO2 |
| • | Concept of MBO, Planning Process and Types, Components of Plan | | | | | | | CO2 |

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| • | Organizing-Concept, characteristics, process, Organization-Meaning, Characteristics | CO2 |
| • | Types of organization structures, Authority and Responsibility, Accountability, Decentralization and Departmentation, Span of control. | CO2 |
| Unit 3 | Staffing and controlling | CO3 |
| • | Staffing- Definition, Characteristics and Importance scope, performance appraisal | CO3 |
| • | Direction- Meaning, features and Importance, Tools & Techniques of Directing | CO3 |
| • | Leadership- Concept, importance and styles, Motivation- Meaning and Significance | CO3 |
| • | Controlling- Nature, concept, process, types, scope, importance | CO3 |
| Unit 4 | Recent Trends in management | CO4 |
| • | Communication- Meaning, Characteristics, importance and process Supervision- Definition and characteristics | CO4 |
| • | Difference between American and Japanese styles | CO4 |
| • | Meaning-TQM, Six-sigma, MIS, QWL, WLB, MBE | CO4 |
| • | Managerial ethics: need and importance, Corporate social responsibility | CO4 |
| Text Book/s | 1. Rudani, R., Principles of Management. Tata McGraw-Hill Education. New Delhi. Latest Edition 2. Prasad L. M., Principles and Practices of Management. Sultan Chand & Sons. New Delhi. Latest Edition. | |
| Reference Books | 1. Koontz H. & Weihrich, Essentials of Management. Tata Mc Graw Hill Education. New Delhi. Latest Edition. | |



| In hours | | | |
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| L | T | P | Credit |
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| Course Code | CMR202 | | | | | | | |
| Course Title | Business Laws | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Learn and acquire knowledge about Indian Contract Act, 1872.</p> <p>CO2: Get the understanding about Special contracts like Indemnity & Guarantee, Agency etc. and insightful knowledge about Sales of Goods Act, 1930.</p> <p>CO3: Gain the in – depth knowledge about Indian partnership Act, 1932 & Limited Liability partnership Act, 2008 along with its provisions.</p> <p>CO4: Develop the understanding about the concepts of Negotiable Instruments Act, 1881 and Consumer Protection Act, 2019.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Indian Contract Act, 1872 | | | | | | | |
| • | Classification and Essentials of Contracts | | | | | | | CO1 |
| • | Offer and Acceptance- Legal Rules as to Offer and Acceptance, Communication and Revocation of Offer and Acceptance. | | | | | | | CO1 |
| • | Consideration- Meaning, Legal Rules as to Consideration, Stranger to Contract, Contracts without Consideration. | | | | | | | CO1 |
| • | Capacity to Contract- Minors, Persons of Unsound Mind, Persons Disqualified by any Law. | | | | | | | CO1 |
| • | Free Consent- Meaning of Free Consent, Coercion, Undue Influence, Misrepresentation, Fraud, and Mistake. | | | | | | | CO1 |

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| • | Performance –Meaning, Requisites of valid tender, Parties, Time and Place of Performance, Appropriation of Payments. | CO1 |
| • | Discharge of Contract- Meaning, Various modes of discharge of contract. | CO1 |
| • | Remedies for Breach of Contract- Meaning, remedies available on breach of the contract. | CO1 |
| Unit 2 | Special Contracts and Sales of Goods Act, 1930 | |
| • | Bailment& Pledge - Meaning, Rights and Duties of Bailor and Bailee, Rights and Duties of Pawner and Pawnee. | CO2 |
| • | Indemnity & Guarantee- Meaning, Kinds of Guarantee, Difference between Indemnity and Guarantee, Rights and Liabilities of Surety and Discharge of Surety. | CO2 |
| • | Agency-Definition of Agent and Principal, Types of Agents, Creation and termination of Agency. | CO2 |
| • | Sales of Goods Act- Essentials of Contract of Sale, Distinction between Sale and Agreement to Sell, Distinction between Sale and Hire-Purchase Agreement, Classification of Goods, Effect of Destruction of Goods. | CO2 |
| • | Condition and Warranties- Meaning and its types, Difference between Condition and warranty, Caveat Emptor. | CO2 |
| • | Unpaid seller- Definition, Rights of Unpaid Seller against the Goods and Buyer Personally. | CO2 |
| Unit 3 | Partnership Act, 1932& Limited Liability Partnership Act, 2008 | |
| • | Indian Partnership Act, 1932- Definition, Features of partnership, Test of Partnership, Distinction between Partnership and other forms of business, Registration of Firms. | CO3 |
| • | Types of Partners, Rights and Duties of Partners. | CO3 |
| • | Dissolution of Firm- Meaning and Modes of Dissolution, Difference between Dissolution of Firm and Dissolution of Partnership, Public Notice-Consequences if Public Notice is not Given. | CO3 |
| • | Limited Liability Partnership (LLP) -Salient Features of LLP, Financial Disclosures and Taxation of LLP. | CO3 |
| Unit 4 | Negotiable Instruments Act, 1881 and Consumer Protection Act, 2019 | |
| • | Negotiable Instruments Act, 1881- Meaning, Characteristics and Types of Negotiable Instruments. | CO4 |

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| • | Crossing of Cheques and its types. | CO4 |
| • | Endorsement, Kinds of Endorsement, Dishonour of Negotiable Instruments. | CO4 |
| • | Consumer Protection Act, 2019: Introduction, Evolution, Definitions, Objectives of the Act, | CO4 |
| • | Consumer Protection Redressal Agencies-District Forum, State Commission and National Commission. | CO4 |
| Text Books | 1. Kapoor, N.D. Elements of Mercantile Law. Sultan Chand & Sons. New Delhi. Latest Edition. 2. Dr. Varshney, G. K. Business Law. Sahitya Bhawan Publications. New Delhi. Latest Edition. | |
| Reference Books | 1. Kumar, R. Legal Aspects of Business. Cengage Learning. New Delhi. Latest Edition. 2. Pathak, A. Legal Aspects of Business. Tata McGraw Hill Education. New Delhi. Latest Edition. 3. Tulsian, P.C. Business Law. Tata McGraw Hill Education. New Delhi. Latest Edition. | |



| In hours | | | |
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| L | T | P | Credit |
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| Course Code | CMR201 | | | | | | | |
| Course Title | Financial Institutions and Markets | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Learn About Financial System, Its Components, Government Policies, Banking Industry.</p> <p>CO2: Understand the Concept of Financial Market, Different Financial Instruments and About Sebi.</p> <p>CO3: Know About Various Non - Banking Financial Companies, Mutual Fund and Insurance Companies.</p> <p>CO4: Know How Foreign Exchange Markets Run, Their Problems and How to Manage Risk.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Overview of Financial System and Details of Banking Industry | | | | | | | |
| • | Overview of the Financial System- Introduction, Components of Financial System, functions | | | | | | | CO1 |
| • | Financial Market Reforms | | | | | | | CO1 |
| • | Federal Reserve System- Reserve Bank of India | | | | | | | CO1 |
| • | Conduct of Monetary Policy- Tools, Goals, Strategy, and Tactics | | | | | | | CO1 |
| • | Banking and the Management of Financial Institution - Regional Rural Banks, Co-operative Banking, Credit Creation | | | | | | | CO1 |
| Unit 2 | Financial Markets | | | | | | | |
| • | The Money Markets – Meaning, Functions, Instruments, Recent Trends | | | | | | | CO2 |

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| • | The Capital Market, Mortgage Markets, Bond Market | CO2 |
| • | Government Securities Markets | CO2 |
| • | SEBI- Objectives and Functions, Unregulated Credit markets in India | CO2 |
| Unit 3 | NBFC's and Mutual Funds | |
| • | Non- Banking Financial Companies | CO3 |
| • | Mutual Funds, Insurance Companies | CO3 |
| • | Security Brokers and Dealers | CO3 |
| • | Venture Capital Firms | CO3 |
| Unit 4 | Foreign Exchange Markets | |
| • | Foreign Exchange Markets – Introduction, Problems, Convertibility | CO4 |
| • | Risk Management in Financial Institutions, Hedging with Financial Derivatives | CO4 |
| • | Interest Rates in India | CO4 |
| • | Recent Developments of Foreign exchange markets | CO4 |
| Text Books | 1. Mishkin, F. S. & Eakins, S. G., Financial Markets and Institutions, New Delhi, Pearson Education, Latest Edition. | |
| Reference Books | <ol style="list-style-type: none"> 1. Christopher, V., Financial Institutions Instruments and Markets. Tata McGraw-Hill Education. New Delhi. Latest Edition. 2. Gurusamy, S., Financial Markets and Institutions. Tata McGraw-Hill Education. New Delhi. Latest Edition. 3. Burton, M., Nesiba, R. & Brown, B., An Introduction to Financial Markets and Institutions. Taylor Francis Group. Latest Edition. | |



| In hours | | | |
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| L | T | P | Credit |
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|------------------|--|------------|----------|-----------------|-----|-----|-----|-------------------|
| Course Code | MGN202 | | | | | | | |
| Course Title | Marketing Management | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand basic concepts of marketing, environment factors influencing marketing strategies and consumer behaviour</p> <p>CO2: Get the knowledge about segmentation and develop product strategies</p> <p>CO3: Articulate major decisions related to pricing and physical distribution.</p> <p>CO4: Outline promotion mix parameters and current trends in the field of marketing.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/P BL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to Marketing and Marketing Environment | | | | | | | |
| | Marketing-Meaning, Nature and Scope of Marketing, Core Concepts of Marketing, Marketing Philosophies, Services Marketing, Marketing Mix | | | | | | | CO1 |
| | Marketing Environment-Company's Microenvironment, Macro environment, Market analysis | | | | | | | CO1 |
| | Consumer Behaviour-Factors Influencing Consumer Buying Behaviour, Buying Decision Process | | | | | | | CO1 |
| Unit 2 | Market Segmentation and Product Strategy | | | | | | | |
| | Market Segmentation-Meaning, Variables, Targeting and Positioning | | | | | | | CO2 |
| | Product Planning-Product Concept, Product Classification, Major Product Decisions, Product Mix and Brand | | | | | | | CO2 |

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| | New Product Development Process, Product Life Cycle, | CO2 |
| Unit 3 | Pricing and Distribution Decisions | |
| | Pricing-Pricing Objectives; Factors Affecting Price of a Product; Pricing Strategies. | CO3 |
| | Distribution Channels- Channel Types and Functions of Intermediaries, Channel Design Decisions, and Distribution Strategies, Retailing, Wholesaling and Logistics | CO3 |
| Unit 4 | Promotion Decisions and Emerging Issues | |
| | Promotion- Marketing Communication Process, Promotion Mix Tools: Advertising, Personal Selling, Public Relations, Sales Promotion and Direct & Online Marketing | CO4 |
| | Emerging Issues- Rural Marketing, Retail Marketing, Sustainable Marketing, Societal Marketing | CO4 |
| Text Books | 1. Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition. 2. Baines et. al. Fundamentals of Marketing. Oxford University Press. New Delhi. Latest Edition | |



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|------------------|--|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code | CMR213 | | | | | | | |
| Course Title | Company Law | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Apply the legal provisions involved in the formation of the company.</p> <p>CO2: Analyses the legal provisions applicable for raising, altering & reducing share capital.</p> <p>CO3: Interpret and recognize the legal issues involved in company meeting and management.</p> <p>CO4: Understand the legal provisions applicable for winding up, prevention of oppression & mismanagement, investment & loan, and Registration of charges.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to Companies Act 2013 and Formation of Company | | | | | | | |
| • | Company- Definition, Characteristics of a company, Lifting or piercing the corporate veil | | | | | | | CO1 |
| • | Classification of Companies- On the basis of Incorporation; Liability; Number of Members; Control; ownership | | | | | | | CO1 |
| • | Formation of company | | | | | | | CO1 |
| • | Memorandum of Association- Contents of Memorandum, Alteration of Memorandum, Doctrine of Ultra Vires | | | | | | | CO1 |
| • | Articles of association- Contents of Articles, Legal effect, Constructive notice of Memorandum and Articles, Doctrine of Indoor Management, Exceptions to the doctrine of indoor management | | | | | | | CO1 |
| Unit 2 | Prospectus, Shares capital & ASBA | | | | | | | |

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| • | Prospectus- Definition, Shelf prospectus, Red herring prospectus, abridged prospectus, Misstatements in Prospectus and their consequences. | CO2 |
| • | Shares- Definition, Stock and Shares, Types of Shares, application and allotment, calls on shares, share certificate, share warrant, Transfer of shares, Lien on shares, Surrender and Forfeiture of shares. | CO2 |
| • | Share capital- Kinds, Alteration and Reduction of share capital. | CO2 |
| • | Concept of ASBA. | CO2 |
| Unit 3 | Company management, meetings and registration of charges | |
| • | Company Management- Directors, Appointment, Position, Disqualification, Duties of Directors, meetings of directors | CO3 |
| • | Meetings- Meaning, General Meeting of shareholders: Statutory, Annual General Meeting, Extraordinary General Meeting. Requisites of a Valid meeting | CO3 |
| • | Membership | CO3 |
| • | Investment and Loan, Equitable Mortgage and Registration of Charges | CO3 |
| Unit 4 | Oppression and mismanagement and winding up | |
| • | Prevention of Oppression and Mismanagement | CO4 |
| • | Majority powers and minority rights | CO4 |
| • | Reconstruction and Amalgamations | CO4 |
| • | Winding up - Meaning of Winding up, Modes of winding up, | CO4 |
| Text Books | 1. Kapoor, N.D., Elements of Mercantile Law. Sultan Chand & Sons. New Delhi. Latest Edition. | |



| In hours | | | |
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| L | T | P | Credit |
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|------------------|---|------------|----------|-----------------|-----|-----|-----|------------|
| Course Code | CMR203 | | | | | | | |
| Course Title | Recent Developments in Accounting | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Understanding the concept of Human Resource accounting</p> <p>CO2: To recognize the importance of Green Accounting.</p> <p>CO3: Understanding the concept of social accounting.</p> <p>CO4: Description regarding emerging trends in accounting.</p> | | | | | | | |
| Examination Mode | Theory + Practical | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | | 50 | |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Human Resource accounting (HRA) | | | | | | | |
| • | Concept, importance and objectives | | | | | | | CO1 |
| • | Process of HRA | | | | | | | CO1 |
| • | Different Methods of HRA | | | | | | | CO1 |
| • | Recent trends in HRA | | | | | | | CO1 |
| Unit 2 | Environmental accounting/ Green Accounting | | | | | | | |
| • | Concept of green accounting | | | | | | | CO2 |
| • | Need of environmental accounting | | | | | | | CO2 |
| • | Benefits and limitation of green accounting | | | | | | | CO2 |
| • | Problems in implementing environmental accounting | | | | | | | CO2 |

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| Unit 3 | Social accounting | |
| • | Concept, purpose of social accounting | CO3 |
| • | Importance of social accounting | CO3 |
| • | Social income method | CO3 |
| • | Social balance sheet method | CO3 |
| Unit 4 | Emerging trends in accounting | |
| • | Automated accounting processes (ERP) | CO4 |
| • | Cloud based accounting | CO4 |
| • | Forensic accounting | CO4 |
| • | AI in accounting | CO4 |
| Text Books | 1.Ashoka M.L., Abhishek N.: Emerging trends in Accounting. Eliva 2. Amit K Goel, Svitlana Popova, Liliya Popova: Emerging trends in Accounting, Finance. Marketing and Human Resource Management. Vandana Publications. Latest Edition | |



| In hours | | | |
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| L | T | P | Credit |
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|------------------|---|------------|---------|-----------------|-----|-----|-----|------------|
| Course Code | CMR209 | | | | | | | |
| Course Title | Corporate Accounting | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Explain the accounting treatment related to issue, forfeiture and reissue of shares, redemption of preference shares and book building process.</p> <p>CO2: Apply the legal and accounting provisions for issue and redemption of debentures.</p> <p>CO3: Prepare financial statements as per Sixth schedule of Companies Act.</p> <p>CO4: Identify and use appropriate method of accounting for valuation of shares and goodwill.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Accounting for Share Capital | | | | | | | |
| • | Meaning, Characteristics and Kinds of Companies, Introduction to Share Capital, Issue of Shares (Par, Discount and Premium), Calls in Advance and Calls in Arrears, Issue of Shares for Consideration other than Cash | | | | | | | CO1 |
| • | Pro-rata Allotment of Shares, Provisions Related to Forfeiture, Reissue of Shares and its Accounting Treatment | | | | | | | CO1 |
| • | Concept of Preference shares, it's types and redemption of preference shares | | | | | | | CO1 |
| • | Concept of Book Building, ASBA and Sweat Equity | | | | | | | CO1 |
| Unit 2 | Accounting for Debentures | | | | | | | |

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| • | Meaning and Types of Debentures, Accounting Entries at the time of Issue | CO2 |
| • | Conditions of Issue with Redemption Point of View | CO2 |
| • | Issue of Debentures as Collateral Security, Treatment of Discount. | CO2 |
| • | Redemption of Debentures: Redemption of debentures: Out of Capital and Profits, Purchase from Open Market. | CO2 |
| Unit 3 | Financial Statements of Companies | |
| • | Form and Contents of Profit and Loss Accounts, Form and Content of Balance Sheet as per Sixth Schedule | CO3 |
| • | Divisible Profits: Provisions and Accounting Treatment | CO3 |
| • | Adjustments in the financial statements of the companies | CO3 |
| • | Recent developments in accounting and reporting. | CO3 |
| Unit 4 | Valuation of Shares and Intangible Assets (Goodwill) | |
| • | Introduction and Need for Valuation | CO4 |
| • | Meaning and Methods for Valuation of Shares (Intrinsic value, yield value and fair value method) | CO4 |
| • | Meaning and types of goodwill | CO4 |
| • | Methods of Valuation of goodwill | CO4 |
| Text Books | <ol style="list-style-type: none"> 1. Mukherjee, A. and Hanif, M. Corporate Accounting. Tata McGraw-Hill Education. New Delhi. Latest Edition. 2. Gupta, R. L. and Radhaswamy, M. Advanced Accountancy. Sultan Chand. New Delhi. Latest Edition. 3. Mukherjee (2019). Corporate Accounting. Oxford University Press. New Delhi. Latest Edition | |



| In Hours | | | |
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| Course Code | CMR210 | | | | | | | |
| Course Title | Cost Accounting -Text & Problems | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Comprehend knowledge about fundamentals of cost accounting and preparation of cost sheet.</p> <p>CO2: Account for Elements of cost: Material, Labour and overheads.</p> <p>CO3: Get insights into various aspects of Job, Batch, contract & process accounts and preparation of contract & process accounts.</p> <p>CO4: Understand techniques of cost control: standard costing and budgetary control.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Fundamentals of cost accounting and preparation of cost sheet | | | | | | | |
| • | Introduction, Meaning, Definition and objectives of cost accounting | | | | | | | CO1 |
| • | Difference between cost and financial accounting. | | | | | | | CO1 |
| • | Cost concepts and classifications, Components of cost sheet. | | | | | | | CO1 |
| • | Preparation and analysis of cost sheet | | | | | | | CO1 |
| • | Methods and techniques of costing | | | | | | | CO1 |
| • | One operation (unit or output costing) | | | | | | | CO1 |
| Unit 2 | Elements of Cost: Material, Labour & overheads | | | | | | | |
| • | Material control: Concept and techniques | | | | | | | CO2 |

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| • | Method and pricing of material issue. | CO2 |
| • | Meaning, Definition and Classification of Labour, Principles and methods of remuneration, Performance linked Incentives | CO2 |
| • | Meaning, Classification, Allocation, Apportionment of factory overheads | CO2 |
| • | Absorption of overheads (Under and over absorption) | CO2 |
| Unit 3 | Contract costing and Process accounts | |
| • | Meaning and significance of Job order and batch costing | CO3 |
| • | Contract costing: Meaning, importance, and calculation of notional profits. | CO3 |
| • | Treatment of Normal loss, Abnormal loss and gain and | CO3 |
| • | Preparation of process accounts | CO3 |
| Unit 4 | Standard costing and Budgetary control | |
| • | Standard Costs and Standard Costing: Uses, &Importance | CO4 |
| • | Analysis and computation of materials, Labour and Overhead Costs Variances. | CO4 |
| • | Budgetary Control: Meaning and types | CO4 |
| • | Difference between Standard cost and Budgetary Control | CO4 |
| • | Preparation of functional budgets for operating and non-operating functions, cash budget, master budget, flexible budget. | CO4 |
| Text Books | 1. Lal, J. and Srivastava, S. Cost Accounting. Tata McGraw-Hill Education. New Delhi. Latest Edition. | |



| In hours | | | |
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| L | T | P | Credit |
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| Course Code | CMR211 | | | | | | | |
| Course Title | Financial Management | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: This course introduces the student to theory, concepts of financial management. The student will be able to know the fundamentals of financial decision making taking into consideration time value for money</p> <p>CO2: The decision making regarding the sources of capital to be raised based upon capital structure approaches.</p> <p>CO3: investment decision and decision regarding the dividend declaration for the company taking into consideration various factors.</p> <p>CO4: Calculation and managing the working capital requirement with respect to cash, inventory and receivables for the companies.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to Financial Management | | | | | | | CO1 |
| • | Financial Management: An Overview, Nature, scope and objectives of financial management. Financial decision making and types of financial decisions. Finance as a strategic function. Role of finance manager. | | | | | | | CO1 |
| • | Agency problem. Stock price maximization and agency costs. Alternatives to stock price maximization. Stakeholders' wealth maximization. Risk-return frame work for financial decision making. | | | | | | | CO1 |
| • | The Time Value of Money. Calculation of Rate of Interest, Present Value. Future Value. Importance of time value for money in taking financial decisions. | | | | | | | CO1 |

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| • | Leverage and its types | CO1 |
| Unit 2 | Cost of Capital & Capital Structure | |
| • | The Cost of Capital. Cost of debentures, cost of equity. Cost of preference shares and cost of retained earnings. | CO2 |
| • | Capital Structure and Firm Value | CO2 |
| • | Theories of capital structure-NI, NOI, MM Hypothesis without and with corporate taxes, | CO2 |
| • | Capital Structure Decisions Pecking order theory, Signaling theory and effect of information asymmetry on capital structure. Optimal Capital structure. Determinants of Capital structure in practice. | CO2 |
| • | Practical application of the theories of capital structure | CO2 |
| Unit 3 | Investment and Dividend Decisions | |
| | Introduction and Techniques of Capital Budgeting | CO3 |
| • | Estimation of Projected Cash Flows (Risk analysis) | CO3 |
| • | Dividend Policy and Firm Value Forms of dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis. Smooth stream dividend | CO3 |
| Unit 4 | Working Capital Management | |
| • | Working Capital Policy. Concept and types of working capital. Operating and cash cycle. | CO4 |
| • | Estimation of working capital requirement. Working capital financing. Determinants of working capital. | CO4 |
| • | Components of working capital management. Cash management. Cash and Liquidity Management. Baumol's Model Miller-Orr Model of managing cash. Receivables management | CO4 |
| • | Inventory Management dimensions of credit policy of a firm and evaluation of credit policies; credit analysis. Inventory management | CO4 |
| Text Books | <ol style="list-style-type: none"> 1. Srivastava, R. and Misra, R. Financial Management. Oxford University Press. New Delhi. Latest Edition. 2. Jain, K., Khan, Y. M., Jain, K. P. and Khan, Y. M. Basic Financial Management. Tata McGraw-Hill Education. New Delhi. Latest Edition. 3. Horne. V. and Dhamija, S. Financial Management and Policy. Pearson Education. New Delhi. Latest Edition. 4. Chandra, P. Financial Management: Theory and Practice. Tata McGraw Hill Education. New Delhi. Latest Edition. | |



| In hours | | | 30 |
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| Course Code | CMR212 | | | | | | | |
| Course Title | Computerized Accounting | | | | | | | |
| Course Outcomes | After completion of this course student will be able to: CO1: Student will learn accounting masters in computerized accounting CO2: Student will learn Inventory masters in computerized accounting CO3: Student will learn advance accounting and inventory masters in computerized accounting CO4: Student will learn taxes in computerized accounting | | | | | | | |
| Examination Mode | Practical | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/P BL | Lab Performance | | | | |
| Weightage | - | - | - | 20 | - | 30 | - | 50 |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Accounting Masters in Tally Prime | | | | | | | |
| • | Introduction to computerized accounting Types of accounts Accounting Principles and concepts | | | | | | | CO1 |
| • | Mode of accounting Rules of accounting Double entry system and book keeping | | | | | | | CO1 |
| • | Company features Configurations Getting functions | | | | | | | CO1 |
| • | Creating and setting up of company Accounting masters Creation of ledgers and groups | | | | | | | CO1 |
| Unit 2 | Inventory Masters in Tally Prime | | | | | | | |

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| • | Creation of stock groups Creation of multiple groups Stock categories | CO2 |
| • | Multiple stock categories Units of measures Stock items | CO2 |
| • | Voucher entries Types of vouchers | CO2 |
| • | Accounting vouchers Inventory vouchers Invoicing | CO2 |
| Unit 3 | Advance Accounting and Inventory in Tally Prime | |
| • | Cost centers Cost categories | CO3 |
| • | Bill-wise details Budget and controls | CO3 |
| • | Reorder levels Pay roll accounting | CO3 |
| • | Bank reconciliation Depreciation | CO3 |
| Unit 4 | Taxes in Tally Prime | |
| • | TDS TDS Reports, TDS Returns | CO4 |
| • | TCS Reports, TCS Returns | CO4 |
| • | GST Reports, GST Return | CO4 |
| • | VAT Returns Excise Returns | CO4 |
| Text Books | 1. Learn Tally Prime with GST Book by Gaurav Agrawal | |

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| | 2. Learn Tally Prime: with All New Features by Rajesh U. Chheda ,4/E | |
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| In hours | | | |
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| Course Code | CMR215 | | | | | | | |
| Course Title | Banking and Insurance Laws | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the Banking laws.</p> <p>CO2: Get insights about regulations related to Insurance.</p> <p>CO3: Understand Major reforms in banking sector.</p> <p>CO4: Understand about emergence of Insurance International perspective.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Banking Laws | | | | | | | |
| • | Introduction to banking laws and regulations | | | | | | | CO1 |
| • | The Banking Regulation Act, 1949 | | | | | | | CO1 |
| • | The Reserve Bank of India Act, 1934 | | | | | | | CO1 |
| • | The Negotiable Instruments Act, 1881 (relevant provisions) | | | | | | | CO1 |
| • | The Recovery of Debts and Bankruptcy Act, 1993 (relevant provisions) | | | | | | | CO1 |
| • | Banking Ombudsman Scheme | | | | | | | CO1 |
| Unit 2 | Insurance Laws | | | | | | | |
| • | Introduction to insurance laws and regulations | | | | | | | CO2 |
| • | The Insurance Act, 1938 | | | | | | | CO2 |
| • | The Insurance Regulatory and Development Authority Act, 1999 | | | | | | | CO2 |

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| • | The Life Insurance Corporation Act, 1956 | CO2 |
| • | The General Insurance Business (Nationalization) Act, 1972 | CO2 |
| • | Insurance Ombudsman Scheme | CO2 |
| Unit 3 | Specialized Banking Laws | |
| • | The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (SARFAESI Act) | CO3 |
| • | The Credit Information Companies (Regulation) Act, 2005 | CO3 |
| • | The Payment and Settlement Systems Act, 2007 | CO3 |
| • | The Factoring Regulation Act, 2011 | CO3 |
| • | The Microfinance Institutions (Development and Regulation) Act, 2011 | CO3 |
| Unit 4 | Insurance Regulations and International Perspective | |
| • | Insurance regulations and guidelines (IRDAI) | CO4 |
| • | Insurance products and their regulatory framework (life, non-life, health) | CO4 |
| • | International insurance regulations and standards (IAIS, OECD) | CO4 |
| • | Insurance laws and regulations in other countries (USA, UK, EU) | CO4 |
| • | Emerging trends and challenges in insurance regulation | CO4 |
| Text Books | 1. Mishra, S. Banking law and practice. S. Chand publication. New Delhi. Latest edition. 2. Nagarjun, R. K. Law and Practice of Insurance in India. Allahabad Law Agency. Latest edition. | |
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| Course Code | MGN210 | | | | | | | |
| Course Title | Consumer Behaviour | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the concepts of consumer behaviour and segmentation</p> <p>CO2: Articulate the external factors influencing buying behaviour of consumer.</p> <p>CO3: Analyze the internal factors influencing consumer behaviour</p> <p>CO4: Learn consumer decision making and consumer research</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Consumer Behaviour and Segmentation | | | | | | | |
| | Definition, Nature, Scope, Consumer Behavior's Applications in Marketing, | | | | | | | CO1 |
| | Market Segmentation, Targeting and Positioning | | | | | | | CO1 |
| Unit 2 | External Factors Influencing Consumer Behaviour | | | | | | | |
| | Culture, Sub Culture and Social Class, Family and Roles | | | | | | | CO2 |
| | Family and Socialization | | | | | | | CO2 |
| | Reference Groups -Opinion Leadership, Celebrity Endorsers and Word-of Mouth | | | | | | | CO2 |
| Unit 3 | Internal Factors Influencing Consumer Behaviour | | | | | | | |
| | Internal Influences– Needs & Motivations, Personality, Learning, Perception, Beliefs & Attitudes. | | | | | | | CO3 |

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| | Consumer Motivation– Needs, Goals, Maslow’s Hierarchy of Needs, Freud’s Theory of Motivation. | CO3 |
| | Consumer Personality – Self-Concept, Brand Personality. | CO3 |
| | Consumer Learning- Elements, Classical Conditioning | CO3 |
| | Consumer Perception- Brand Positioning and Repositioning | CO3 |
| Unit 4 | Consumer Decision Making and Consumer Research | |
| | Consumer Decision Making Process- Routinised Response, Limited and Extensive Problem-Solving Behaviour, Opinion Leadership and Diffusion of Innovation. | CO4 |
| | Consumer Research Process –Defining Research Objectives | CO4 |
| | Quantitative and Qualitative Research | CO4 |
| Text Books | 1. Schiffman, L.G. and Kanuk, L.L. Consumer Behavior. Pearson Education. New Delhi. Latest Edition. | |
| Reference Books | 1. Kumar, D. Consumer Behaviour. Oxford University Press. New Delhi. Latest Edition 2. Batra, S. K. & Kazmi S. H. H. Consumer Behaviour. Excel books. New Delhi. Latest Edition 3. Hawkins, B.& Coney. Consumer Behaviour. Tata McGraw Hill. New Delhi. Latest Edition | |



| In hours | | | |
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|------------------|---|------------|---------|-----------------|-----|-----|-----|------------|
| Course Code | CMR216 | | | | | | | |
| Course Title | Banking and Insurance Laws | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the Banking laws.</p> <p>CO2: Get insights about regulations related to Insurance.</p> <p>CO3: Understand Major reforms in banking sector.</p> <p>CO4: Understand about emergence of Insurance International perspective.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Banking Laws | | | | | | | |
| • | Introduction to banking laws and regulations | | | | | | | CO1 |
| • | The Banking Regulation Act, 1949 | | | | | | | CO1 |
| • | The Reserve Bank of India Act, 1934 | | | | | | | CO1 |
| • | The Negotiable Instruments Act, 1881 (relevant provisions) | | | | | | | CO1 |
| • | The Recovery of Debts and Bankruptcy Act, 1993 (relevant provisions) | | | | | | | CO1 |
| • | Banking Ombudsman Scheme | | | | | | | CO1 |
| Unit 2 | Insurance Laws | | | | | | | |
| • | Introduction to insurance laws and regulations | | | | | | | CO2 |
| • | The Insurance Act, 1938 | | | | | | | CO2 |

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| • | The Insurance Regulatory and Development Authority Act, 1999 | CO2 |
| • | The Life Insurance Corporation Act, 1956 | CO2 |
| • | The General Insurance Business (Nationalization) Act, 1972 | CO2 |
| • | Insurance Ombudsman Scheme | CO2 |
| Unit 3 | Specialized Banking Laws | |
| • | The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (SARFAESI Act) | CO3 |
| • | The Credit Information Companies (Regulation) Act, 2005 | CO3 |
| • | The Payment and Settlement Systems Act, 2007 | CO3 |
| • | The Factoring Regulation Act, 2011 | CO3 |
| • | The Microfinance Institutions (Development and Regulation) Act, 2011 | CO3 |
| Unit 4 | Insurance Regulations and International Perspective | |
| • | Insurance regulations and guidelines (IRDAI) | CO4 |
| • | Insurance products and their regulatory framework (life, non-life, health) | CO4 |
| • | International insurance regulations and standards (IAIS, OECD) | CO4 |
| • | Insurance laws and regulations in other countries (USA, UK, EU) | CO4 |
| • | Emerging trends and challenges in insurance regulation | CO4 |
| Text Books | <p>1. Mishra, S. Banking law and practice. S. Chand publication. New Delhi. Latest edition.</p> <p>2. Nagarjun, R. K. Law and Practice of Insurance in India. Allahabad Law Agency. Latest edition.</p> | |



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| Course Code | CMR214 | | | | | | | |
| Course Title | Strategic Cost Management | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1.Know the concept and relevance of SCM in practical world</p> <p>CO2.Know the techniques associated with CVP, variance and cost analysis</p> <p>CO3.Get familiar with SWOT analysis and valuations under strategic cost management</p> <p>CO4.Learn performance Measurement and evaluations under strategic cost management</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Strategic Cost Management | | | | | | | |
| • | Meaning, Nature and Significance of Strategic Cost Management | | | | | | | CO1 |
| • | Limitations of Traditional Costing, Difference between Conventional Cost Analysis and Strategic Cost Analysis | | | | | | | CO1 |
| • | Financial, Operational and Strategic Views of Cost, Contemporary Cost Management Tools | | | | | | | CO1 |
| • | Activity Based Costing | | | | | | | CO1 |
| • | Treatment of Cost, Steps, Advantages, Disadvantages | | | | | | | CO1 |
| Unit 2 | Performance, Variances and Cost Analysis | | | | | | | |

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| • | Value Analysis: Meaning of Value Analysis and value addition, Strategic Application of Value Chain Analysis. | CO2 |
| • | Variance Analysis: Basics of Standard Costs, Material Variances, Labour Variances, Overhead Variances, | CO2 |
| • | Difficulties in Measuring Variances, Evaluation of Control based on Standard Costing, Numerical Problems | CO2 |
| • | Cost Volume Profit Analysis: Cost Behaviour Pattern, Cost Estimation Methods, Assumptions of CVP Analysis, Applications of CVP, Break Even Analysis, CVP Analysis in the choice of Cost Structure, Multiple Product Analysis. | CO2 |
| Unit 3 | Swot Analysis & Valuations of intangible assets | |
| • | Strategic Positioning Analysis: Critical Success Factors and SWOT Analysis. | CO3 |
| • | Valuation of Intangible Assets: Meaning of Intangible Assets, Acquired and Generated Assets, Importance, | CO3 |
| • | Methods of Valuation for Goodwill, Human Resource, Brands, Patent, Relevant Indian and International accounting standards, Current Scenario in India, Numerical Problems. | CO3 |
| Unit 4 | Performance measurement and Evaluation | |
| • | Responsibility Accounting: Activity based Responsibility Accounting | CO4 |
| • | Behavioural aspects of responsibility accounting, Transfer Pricing. | |
| • | Performance Evaluation: Performance Measurement System | |
| • | Balanced Scorecard, Implementation, Strengths and Weaknesses of Balance Scorecard, Behavioral Views | CO4 |
| • | Productivity improvement: Various tools and techniques including Kaizen and Six Sigma. | |
| Text Books | 1. Shank, John K, and Vijay Govindarajan. Strategic Cost Management: The New Tool for Competitive Advantage. New York: Free Press, Latest Edition. | |
| Reference Books | 1. Kaplan, R.S. & Cooper, R. Cost and Effect: Using Integrated Cost Systems to Drive Profitability and Performance. Boston: Harvard Business School Press. Latest Edition 2. Blocher, E. Cost Management: A Strategic Emphasis. Boston: McGraw- Hill/Irwin. Latest Edition | |

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| | 3.Shank, J. and Vijay, G. Strategic Cost Management: The Value Chain Perspective. Simon & Schuster. US. Latest Edition | |
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| In hours | | | 60 |
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| L | T | P | Credit |
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| Course Code | CMR319 | | | | | | | |
| Course Title | Advanced Corporate Accounting | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the concept of amalgamation, methods and accounting aspects related with it.</p> <p>CO2: Get familiar with an internal reconstruction process, accounting treatment during liquidation and relative practical aspects associated with it.</p> <p>CO3: preparation of different schedules and accounting aspects related with banking & insurance companies.</p> <p>CO4: preparation of consolidated financial statement and accounts of electricity companies.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/ PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Amalgamation of companies | | | | | | | |
| • | Meaning of amalgamation | | | | | | | CO1 |
| • | Difference between amalgamation and absorption | | | | | | | CO1 |
| • | Types of amalgamation | | | | | | | CO1 |
| • | Amalgamation in the Nature of Purchase and Merger | | | | | | | CO1 |
| • | Methods of purchase consideration and its computation by different methods (Concept of Transferor Company and Transferee Company) | | | | | | | CO1 |
| • | Practical Applications | | | | | | | CO1 |
| Unit 2 | Internal Reconstruction & Liquidation of Companies | | | | | | | |
| • | Meaning & significance of internal reconstruction | | | | | | | CO2 |
| • | Causes and Entries of Reconstruction | | | | | | | CO2 |

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| • | Preparation of Statement of Affairs, | CO2 |
| • | Liquidators final statement of Account, | CO2 |
| • | Disbursement of cash. | CO2 |
| • | Receiver for debenture holders and list of contributories | CO2 |
| Unit 3 | Accounts of Banking Companies and Insurance Companies | |
| • | Introduction to Banking regulation Act 1949 | CO3 |
| • | Schedules for preparation of Accounts of Banking Companies | CO3 |
| • | Introduction to IRDA | CO3 |
| • | Schedules for preparation of Accounts of Insurance Companies | CO3 |
| • | Introduction to Banking regulation Act 1949 | CO3 |
| Unit 4 | Accounts of Holding Companies and Double Account System | |
| • | Meaning and significance of holding Companies | CO4 |
| • | Calculation of Capital & Revenue Profits | CO4 |
| • | Consolidated financial statements | CO4 |
| • | Meaning of Double Account system | CO4 |
| • | Preparation of Revenue Account and Balance sheet for the electricity Companies | |
| Text Books | 1. Mukherjee, A. and Hanif, M. Corporate Accounting. Tata McGraw-Hill Education. New Delhi. Latest Edition. 2. Maheshwari, S.N. and Maheshwari, S.K. Corporate Accounting. Vikas Publishing House. New Delhi. Latest Edition. | |

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| In hours | | | 60 |
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| L | T | P | Credit |
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|------------------|---|------------|----------|-----------------|-----|-----|-----|------------|
| Course Code | CMR320 | | | | | | | |
| Course Title | Direct Taxes | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Concept and important terminologies under direct tax.</p> <p>CO2: Computation of salary and house property income under income tax.</p> <p>CO3: Computation of PGBP, capital gains & Other sources under income tax act.</p> <p>CO4: Learning Concepts related with deduction and tax liability.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Concepts And Definition | | | | | | | |
| • | History of Income Tax in India | | | | | | | CO1 |
| • | Introduction to DTC | | | | | | | CO1 |
| • | Fundamental Concepts and definitions under Income Tax Act 1961 | | | | | | | CO1 |
| • | Rates of taxes, Basis of charge | | | | | | | CO1 |
| • | Residential status and scope of total income | | | | | | | CO1 |
| • | Income Exempt from tax-Capital & Revenue | | | | | | | CO1 |
| Unit 2 | Heads of Income: Salaries & House Property | | | | | | | |
| • | Salaries: Chargeability | | | | | | | CO2 |
| • | Allowances and Taxability | | | | | | | CO2 |
| • | Perquisites-Valuation of perquisites | | | | | | | CO2 |

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| • | Provident Funds | CO2 |
| • | Deduction from salaries (Theory& Advanced problems). | CO2 |
| • | Income from House Property: Annual Value- Self occupied property | CO2 |
| • | Let out property-deemed to be let out property | CO2 |
| • | Permissible deductions. (Theory & Advanced problems). | CO2 |
| Unit 3 | Heads Of Income: Business & Profession: Heads Of Income: Capital Gains & Other Sources: | |
| • | Meaning of Business Profession | CO3 |
| • | Deductions expressly allowed- Specific disallowances | CO3 |
| • | Method of accounting- Maintenance of Books of Account | CO3 |
| • | Capital Gains: Meaning, Types and Exemptions | CO3 |
| • | Income from Other Sources: Chargeability-Deductions-Amounts not deductible | CO3 |
| Unit 4 | Deductions and Tax Liability | |
| • | Deductions from Gross Total Income | CO4 |
| • | Rebates and Reliefs, Agricultural Income | CO4 |
| • | Calculation of Tax Liability | CO4 |
| Text Books | 1. Lal, B. B. Income Tax. Pearson Education. New Delhi. Latest Edition. | |



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|------------------|---|------------|----------|-----------------|-----|-----|-----|-------------------|
| Course Code | CMR302 | | | | | | | |
| Course Title | Excel Modeling | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: The student will practically learn about the foundations of MS-Excel</p> <p>CO2: The student will pragmatically get exposure to applying different formulas under MS-Excel</p> <p>CO3: The student is able to perform data modeling and visualization tools and techniques under MS Excel under different data sets.</p> <p>CO4: The student will get familiar with the advanced concepts of MS Excel under different data sets.</p> | | | | | | | |
| Examination Mode | Practical | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | - | - | - | 20 | - | 30 | - | 50 |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Foundations of MS-Excel | | | | | | | |
| • | Introduction to MS-excel | | | | | | | CO1 |
| • | Data Entry, editing, and number formatting, Data formatting in excel, Working with cells and ranges | | | | | | | CO1 |
| • | Managing worksheets in MS-excel, | | | | | | | CO1 |
| • | Overview of Excel tables, Auto fill, custom list, and flash fill | | | | | | | CO1 |
| Unit 2 | Formulas and their applications in MS-Excel | | | | | | | |
| • | Basic formulas under MS-Excel | | | | | | | CO2 |
| • | Mathematical and statistical formulas under MS-Excel | | | | | | | CO2 |
| • | Logical formulas under MS-Excel | | | | | | | CO2 |

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| • | Working on different data sets with MS Excel formulas | CO2 |
| Unit 3 | Data modeling and visualization applications under MS-Excel | |
| • | Data Validation, sorting, and filtering under MS-Excel | CO3 |
| • | Excel conditional formatting with data sets | CO3 |
| • | Excel charting in MS Excel, Creating advanced and dynamic charts under MS Excel, | CO3 |
| • | Pivot tables under MS-Excel | CO3 |
| Unit 4 | Advance concepts under MS-Excel | |
| • | Protecting worksheets, and workbooks under MS-Excel | CO4 |
| • | Excel Macros | CO4 |
| • | Excel VBA and applications | CO4 |
| • | Power query, and Creating dashboards under MS-Excel | CO4 |
| Text Books | 1. Microsoft Excel 365 Bible; Michael Alexander (2022 edition) 2. Microsoft Excel 2019: Data Analysis & Business Model; L. Winston Wayne (Latest edition) | |



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| Course Code | MGN302 | | | | | | | |
| Course Title | Seminar on Summer Internship | | | | | | | |
| Course Outcomes | On the completion of the course the student will be able to CO1: Acquire job skills, knowledge and attitude. CO2: Apply theoretical knowledge in the practical environment CO3: Able to handle real time business problems. CO4: Apply appropriate workplace behaviors in a professional setting. | | | | | | | |
| Examination Mode | Presentation and Viva Voce | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | - | - | - | - | - | - | - | 100 |

Guidelines for Summer Internship

Internship provides the student with an opportunity to gain knowledge and skills from a planned work experience in the student's chosen career field. Internship placements are directly related to the student's program of study and provide learning experiences not available in the classroom setting. Internships provide entry-level, career-related experience, and workplace competencies that employer's value when hiring new employees. The purpose of the Internship Program is to provide each student practical experience in a standard work environment.

At the end of the examination of 4th Semester the students will undergo compulsory summer training for a period of 6-8 weeks. Every student will submit the Summer Training Report within two weeks from the start of teaching for 5th Semester. Guidelines for the Submission of Summer Internship Report are:

- Each student is required to submit the summer internship report duly approved by the mentor in the prescribed format.
- 3 copies (spiral bound) of final research project report shall be submitted (one copy for department, mentor and student each)
- Internship Presentation will be held in the department in front of the panel.

- **Sequence of Items Required in the Final Internship Report:**

1. Title Page
2. Certificate by the organization
3. Acknowledgement
4. Table of contents
5. Executive summary
6. Internship details
7. Daily dairy
8. Industry guides feedback

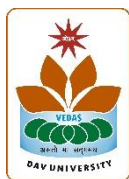
Final Report- Table of contents

In case research project allocated by the organization the report should have the following contents

1. Introduction-Purpose and Objectives
2. Literature Review and Research Methodology
3. Data Analysis, Data Interpretation, Findings, Recommendations and References

In case of routine or special work being performed in the organization

1. Introduction to organization
2. Concepts or process followed
3. Data presentation, Recommendations, References etc.



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|------------------|---|------------|----------|-----------------|-----|-----|-----|-------------------|
| Course Code | CMR324 | | | | | | | |
| Course Title | Financial Technology and Services | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the concept and rationale of Fintech in present scenario.</p> <p>CO2: Comprehend the role of big data and Artificial Intelligence in Fintech.</p> <p>CO3: Understand the mechanism of Digital Financial Services such as Digital Lending and Credit, Payments, Crypto currencies and Block chain backed by Fintech.</p> <p>CO4: Comprehend the utility of Fintech in different sectors such as regulatory, insurance, Stock Trading and Portfolio Management.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/P BL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Overview of Fintech | | | | | | | |
| • | Fintech: Meaning, Evolution, Drivers, Rationale | | | | | | | CO1 |
| • | Emerging Sectors in Fintech | | | | | | | CO1 |
| • | Fintech Typology | | | | | | | CO1 |
| • | Emerging Economics: Opportunities and Challenges | | | | | | | CO1 |
| Unit 2 | Big data and Artificial Intelligence in Fintech | | | | | | | |
| • | Role of Data and Security in data-driven finance. | | | | | | | CO2 |
| • | Role of AI in Reshaping Financial Services, Applications of AI in Fintech, AI Tools Used in Fintech, AI and Future of Finance | | | | | | | CO2 |
| • | Framework for Fintech Innovation: Introduction, Fintech Innovation using Smart Phones, Cloud Computing, AI and Machine Learning, Internet of Things, Block chain and 5G. | | | | | | | CO2 |

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| Unit 3 | Digital Financial Services: Payments, Crypto currencies and Block chain | |
| • | Digital Lending and Credit: Overview, Mechanism | CO3 |
| • | Mobile Money: Mobile banking, Mobile payments, Regulation of Mobile Money, SFMS - RTGS - NEFT, NDS Systems, Banking as a Service (BaaS) | CO3 |
| • | Crypto currency & Block chain: Overview, Legal and Regulatory Implications of Crypto currencies. Benefits from New Payment Stacks. | CO3 |
| Unit 4 | Fintech Services and Solutions | |
| • | Fintech & Funds: Overview of Crowd funding, Crowd funding platforms | CO4 |
| • | Reg tech: Overview, Mechanism | CO4 |
| • | Insurtech, Stock Trading, Portfolio Management Platform | CO4 |
| Text Books | 1. Rubini, A. Fintech in a Flash: Financial Technology Made Easy. Zaccus. 3rd Edition. 2018 | |
| Reference Books | <ol style="list-style-type: none"> 1. Chishti, S. & Barberis, J. The FINTECH Book: The Financial Technology Handbook for Investors- Entrepreneurs and Visionaries. John Wiley. 1st Edition. 2016. 2. Lynn, T. et al. Disrupting Finance: Fintech and Strategy in the 21st Century. Palgrave. 1st edition. 2018. 3. Abdul, R. Fintech as a Disruptive Technology for Financial Institutions. IGI Global. January, 2019. 4. Nicoletti, B. The Future of Fintech: Integrating Finance and Technology in Financial Services. Palgrave Macmillan. August, 2018. | |

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| In hours | | | |
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| L | T | P | Credit |
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|------------------|---|------------|---------|-----------------|-----|-----|-----|------------|
| Course Code | CMR304 | | | | | | | |
| Course Title | Investment Management | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1- Understand the fundamentals of investment.</p> <p>CO2- Get insights about various fundamental analysis tools.</p> <p>CO3- Get familiar with the Background of Mutual funds along with its types</p> <p>CO4- Learn the Concepts of derivatives in investment.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Fundamentals of Investment | | | | | | | |
| • | Meaning and Nature of investments | | | | | | | CO1 |
| • | Different avenues for investment and their Norms | | | | | | | CO1 |
| • | Objectives of investments | | | | | | | CO1 |
| • | Types of Investments - Commodities, Real Estate and Financing Assets. Buying and selling of stocks: | | | | | | | CO1 |
| Unit 2 | Indian Stock Market | | | | | | | |
| • | Indian Securities Market: the market participants, trading of securities, security market indices calculation of return and risk for an individual | | | | | | | CO2 |
| • | Sources of financial information. Role of Stock Exchange, Stock exchanges in India: BSE, NSE, OTCEI | | | | | | | CO2 |
| • | Trade-off between return and risk of stocks. | | | | | | | CO2 |

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| • | Economic Analysis | CO2 |
| • | Industry Analysis | CO2 |
| • | Company Analysis Including ratios | CO2 |
| Unit 3 | Mutual Funds | |
| • | Background on Mutual Funds | CO3 |
| • | Mechanisms for Investing in Mutual Funds | CO3 |
| • | Need and advantages | CO3 |
| • | Motives of mutual fund investments | CO3 |
| • | Types of Mutual funds | CO3 |
| Unit 4 | Derivatives | |
| • | Meaning and concept of derivatives | CO4 |
| • | Kinds of derivatives | CO4 |
| • | Difference between Future and Forwards | CO4 |
| • | Types of option contract | CO4 |
| Text Books | 1. Chandra, P., Investment Analysis and Portfolio Management, New Delhi, Tata McGraw Hill, Latest Edition. | |
| Reference books: | 1. Fischer, D. E. & Ronald J. J., Security Analysis and Portfolio Management. Prentice Hall. New Jersey. Latest Edition. 2. Reilly, Frank K., & Keith C. Brown, Investment Analysis and Portfolio Management, Thomson. Latest Edition. 3. Singh, P. Investment Management. Himalaya Publication. New Delhi. Latest Edition. | |



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|------------------|---|------------|---------|-----------------|-----|-----|-----|------------|
| Course Code | MGN307 | | | | | | | |
| Course Title | Services Marketing | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Make students acquaint with service perceptions and gap models</p> <p>CO2: Design new service models and framework for understanding servicescape</p> <p>CO3: Demonstrate the role of Employees' and Customers in service delivery</p> <p>CO4: Analyze the communication channels in service delivery.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to Services Marketing | | | | | | | |
| | <p>Introduction to Services: meaning, importance, growth and characteristics of services, difference between goods and services, challenges for service marketers, Services marketing mix</p> <p>The gaps model of service quality: the customer gap, the provider gaps, closing the gaps, Consumer behaviour in services: consumer choice, service purchase, consumer experience, evaluation, customer expectations of service: meaning and type of service expectations, zone of tolerance, factors influencing expectations, various issues of service expectations, Customer perceptions of service: customer satisfaction, service quality, service encounters.</p> <p>Building customer relationships: relationship marketing, value of customer, relationship development strategies, relationship challenges</p> | | | | | | | CO1 |
| Unit 2 | Service Recovery, Development and Design | | | | | | | |

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| | Service recovery: the recovery paradox, customer's response to service failure, customer's recovery expectations, recovery strategies, service guarantees. Service development and design: new service development, types of new services, stages in new service development, service blueprinting, Physical evidence and services cape: Physical evidence, types and roles of services cape, framework for understanding services cape, environmental dimensions of the services cape, and guidelines for physical evidence strategy | CO2 |
| Unit 3 | Employees' and Customers' role in service delivery | |
| | Employees' role in service delivery: service culture, critical importance of service employees, boundary-spanning roles, strategies for delivering service quality through people, customer-oriented service. Customers' roles in service delivery: importance of customer in service delivery, customers' roles, self-service technologies- the ultimate in customer participation, strategies for enhancing customer participation, recruit, educate and reward customers, manage the customer-mix. | CO3 |
| Unit 4 | Integrated Service Marketing Communication and Pricing of Services | |
| • | Integrated services marketing communications: need for coordination in marketing communication, key reasons for service communication, four categories of strategies to match service promises with delivery. Pricing of services: three key ways that service prices are different for consumers. approaches to pricing services, pricing strategies that link to the four value definition. | CO4 |
| Reference Books | <p>1. Zeithmal A Valarie and Mary, B. Services Marketing, Tata McGraw Hill, New Delhi. Latest Edition</p> <p>2. Paye, A. The Essence of Services Marketing. Prentice Hall. Indian Edition.</p> <p>3. Sanjay P. Palankar. Services Marketing. Himalaya Publishing House. New Delhi. Latest Edition</p> <p>4. Lovelock, C. Wirtz, J. & Chatterjee, J. Services Marketing: People, Technology, Strategy, Pearson Education. New Delhi. Latest Edition.</p> <p>5. Jain J. N. and Singh, P. P. Modern Marketing of Services-Principles and Techniques. Regal Publications. Latest Edition.</p> | |

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| Course Code | MGN306 | | | | | | | | |
| Course Title | Retailing | | | | | | | | |
| Course Outcomes | On the completion of the course the student will be able to CO1: Understand the concepts of retailing and various retail formats, and theories of retail development. CO2: Discover market segmentation and setting up the retail strategy. CO3: Develop retail mix strategies for different types of retail formats. CO4: Elaborate the other aspects of retail such as customer relationship management, human resource management, and store operations. | | | | | | | | |
| Examination Mode | Theory | | | | | | | | |
| | Continuous Assessment | | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | | |
| Syllabus | | | | | | | | CO Mapping | |
| Unit 1 | Introduction to Retailing | | | | | | | CO1 | |
| • | Meaning, Nature and Importance of retailing and retailer | | | | | | | CO1 | |
| • | Functions and Challenges of Retailer | | | | | | | | |
| • | Types of Retail Formats-General Merchandise, Service, Operational Structure, Store & Non-Store Retailers, Multi-Channel Retailing | | | | | | | CO1 | |
| • | Evolution of Retail and Theories of Retail Development | | | | | | | CO1 | |
| Unit 2 | Segmentation and Strategic Planning in Retail | | | | | | | | |
| • | Retail Market Segmentation | | | | | | | CO2 | |
| • | Strategic Retail Planning Process | | | | | | | CO2 | |
| Unit 3 | Retail Marketing Mix | | | | | | | | |

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| • | Concept of Merchandising Management and Category Management | CO3 |
| • | Factors Influencing Retail Location and Location Decision | CO3 |
| • | Merchandise Pricing Strategies | CO3 |
| • | Promotion and Communication Mix in Retail, Concept of Sales Promotion and Personal selling | |
| Unit 4 | Managing Store Operations, Human Resource and Customer Relations in Retail | |
| • | Customer Relationship Management: Concept, Types and Application of CRM in Retailing. | CO4 |
| • | Human Resource Management in Retail and its Functions | CO4 |
| • | Retail Store Operations and Importance of Visual Merchandising | CO4 |
| Text Books | <ol style="list-style-type: none"> 1. Bajaj, C., Tuli R. and Srivastava, N. Retail Management. Oxford University Press. New Delhi. Latest Edition 2. Pradhan, S. Retailing Management. Tata McGraw Hill. New Delhi. Latest Edition. 3. Giri, A., Paul, P. and Chatterjee, S. Retail Management: Text and Cases. PHI Learning. New Delhi. Latest Edition 4. Levy, M. and Wertz, B. A., Retailing Management. McGraw Hill/Irwin. USA. Latest Edition | |

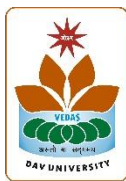


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|------------------|--|------------|---------|-----------------|-----|-----|-----|------------|
| Course Code | MGN322 | | | | | | | |
| Course Title | Principles & Practices of Auditing | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Outline the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audits.</p> <p>CO2: Acquired knowledge about procedure of auditing, vouching of cash and credit transactions.</p> <p>CO3: They would also understand valuation of assets and liabilities and special aspects of audit.</p> <p>CO4: Comprehend the knowledge about Auditing in Electronic Data Processing Environment and Report Writing.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to Auditing | | | | | | | |
| • | Introduction to Auditing- meaning, nature and objectives. | | | | | | | CO1 |
| • | Types of Audit | | | | | | | CO1 |
| • | Techniques | | | | | | | CO1 |
| • | Audit planning and audit evidence | | | | | | | CO1 |
| • | Evaluation of Internal Control System, Internal Control, Internal Check and Internal Audit | | | | | | | CO1 |
| Unit 2 | Procedure of auditing | | | | | | | |
| • | Procedures of Auditing | | | | | | | CO2 |
| • | Vouching | | | | | | | CO2 |

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| • | Audit of Personal Ledgers- Audit of Personal Ledgers (Debtors and Creditors) | CO2 |
| • | Appointment of Auditor, Qualification and Remuneration of an auditor | CO2 |
| • | Duties and liabilities of an auditor. | CO2 |
| Unit 3 | Valuation of Assets and Liabilities | |
| • | Valuation of Assets and Liabilities - Verification, Methods of Valuation of Assets and Liabilities | CO3 |
| • | Cost Audit | CO3 |
| • | Management Audit | CO3 |
| • | Audit of banking companies, Insurance company, Branch Audit | CO3 |
| • | Special Aspects of Audits in different Types of Institutions: Audit of Sole-proprietorship, Audit of Partnership Firm, Clubs, Educational Institutions and Charitable institutions | CO3 |
| Unit 4 | Auditing in Electronic Data Processing Environment and Report Writing | |
| • | Auditing in an EDP Environment (Application, Audit Approach, Problems and Control | CO4 |
| • | Auditing in an EDP Environment-Computer assisted auditing techniques | CO4 |
| • | Standards on Auditing | CO4 |
| • | Report Writing | CO4 |
| Text Books | 1. Basu, S. K. and Tripathi, A. Auditing. New Delhi: Pearson Education, Latest Edition | |
| Reference Books: | 1. Kumar, R. and Sharma, V. Auditing: Principles and Practice. PHI. New Delhi. Latest Edition 2. Whittington, R. and Pany, K. Principles of Auditing and Other Assurance Services. Tata McGraw-Hill Education. New Delhi. Latest Edition 3. Loughran, M. Auditing for Dummies. Wiley and Sons. New Delhi. Latest Edition | |



| Inhours | | | |
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| L | T | P | Credit |
| 4 | 0 | 0 | 4 |

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|------------------|---|------------|---------|-----------------|-----|-----|-----|------------|
| Course Code | CMR326 | | | | | | | |
| Course Title | Corporate Governance and Ethics | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand Basic concepts of Business Ethics, Values, Norms and Beliefs</p> <p>CO2: Analyze the Role of values for managers and ethical issues in working conditions</p> <p>CO3: Understand Ethical Codes, Corporate Social Responsibility and analyse the Ethical issues in Corporate Governance</p> <p>CO4: Articulate major corporate scandals.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Concepts and theories of business ethics | | | | | | | |
| • | Business Ethics: An Overview – Principles of Personal and Professional Ethics, Code of Conduct and Ethics for Managers, Significance and Importance of Business Ethics, Values, Ethics and Business Strategy, Corporate Governance Ethics | | | | | | | CO1 |
| • | Concepts and Theories of Business Ethics – Personal Ethics and Business Ethics, Morality and Law, Management and Ethics, Normative Theories, Teachings of the Church, Indian Ethical Traditions | | | | | | | CO1 |
| • | Ethical Dilemmas, Sources and Their Resolutions – Corporate Dilemma over Ethical Behaviour, Sources of Ethical Problems, | | | | | | | CO1 |

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| | Walton's Six Model of Business Conduct, Resolving Ethical Problems and Dilemmas | |
| Unit 2 | Ethical Models and Corporate Ethics | |
| • | Ethical Decision Making in Business –Ethical Models that Guide Decision Making, Ethical Decision Making with Cross-Holder Conflicts and Competition, Kohlberg's Model of Cognitive Moral Development, Influences on Ethical Decision Making, Personal & Corporate values, Framework of Ethical Decision Making, Process of Making Good Ethical Decisions | CO2 |
| • | Creating an Ethical Organization – Role of Accounting, Independent directors, Corporate Culture, Corporate Governance, Corporate Social Responsibility, Codes of Conduct, Ethics Committees, Ethics office, Ethics Training Programs, Disciplinary System | CO2 |
| • | Corporate Ethics: Good Governance -Definition, Significance and Issues of Governance, Major Thrust Areas, Model of Good Corporate Governance, Obligations to Investors, Employees, Customers, Regulations and Self-regulations | CO2 |
| Unit 3 | Committees and Corporate Social Responsibility | |
| • | Corporate Ethics: Investors Rights, Privileges, Problems and Protection - Ethical Governance Needed to Protect Stakeholders, Theoretical Basis – Agency Costs, Long-term Shareholder Value, Rights of Shareholders | CO3 |
| • | Dr JJ Irani Committee Report, Investor Protection, NK Mitra Committee on Investors Protection, Problems of Investors, Investor Protection | CO3 |
| • | Handmaid of Ethics: Corporate Social Responsibility – Social Responsibility of Business, Models of Implementation of CSR, | CO3 |
| • | Advantages, Scope and Steps to Attain CSR, External Standards of CSR, Indian Perspective, Ethics and Social Responsibility | CO3 |
| Unit 4 | Major Corporate Scandals | |
| • | Junk Bond Scam (USA), Enron (USA), WorldCom (USA), Tyco (USA) | CO4 |
| • | Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India). | CO4 |
| • | Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures? | CO4 |

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| Text Books | <ol style="list-style-type: none">1. Fernando, A.C., Business Ethics – An Indian Perspective. Pearson Education. New Delhi. Latest Edition2. Stanwick, P. A. and Stanwick S. D., Understanding Business Ethics. Pearson Education. New Delhi. Latest Edition3. Weiss W. J., Business Ethics Concepts and Cases. Cengage Learning. New Delhi. Latest Edition | |
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| Inhours | | | 60 |
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| L | T | P | Credit |
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| Course Code | CMR329 | | | | | | | |
| Course Title | Merger & Acquisitions | | | | | | | |
| Course Outcomes | CO1: understand the nuances of valuation of firms CO2: value a firm based on discounted cash flows CO3: make relative valuation of the firm CO4: understand the technicalities involved in valuation of firms for mergers and acquisition | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| Assessment Tools | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit1 | Introduction to Mergers and Valuation | | | | | | | |
| • | Concept of Mergers and Acquisitions | | | | | | | CO1 |
| • | Introduction to valuation-Philosophical basis | | | | | | | CO1 |
| • | Approaches to Valuation | | | | | | | CO1 |
| • | Role of Valuation | | | | | | | CO1 |
| Unit2 | Discounted Cash Flow Valuation | | | | | | | |
| • | Estimating Discount Rates- Risk, Cost of Equity, Cost of Equity to Cost of Capital | | | | | | | CO2 |
| • | Measuring Cash Flows- Categorizing Cash Flows, Earning, Tax Effect, Reinvestment needs | | | | | | | CO2 |
| • | Forecasting Cash Flows- Structure Discounted Cash Flows Valuation, Length of Extraordinary Growth Period, Cash Flow Forecasts, Terminal Value | | | | | | | CO2 |
| • | Equity Discounted Cash Flow Models- Cost of Capital Approach, Adjusted Present Value Approach, Excess Returns Models | | | | | | | CO2 |
| Unit3 | Relative Valuation | | | | | | | |
| • | Relative Valuation-Meaning, Ubiquity, Reasons for Popularity and Pitfalls, Standardized values and Multiples | | | | | | | CO3 |
| • | Equity Multiples | | | | | | | CO3 |
| • | Value Multiples | | | | | | | CO3 |
| Unit 4 | Loose Ends in Valuation | | | | | | | |

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| • | Cash, Cross Holding and Other Assets | CO4 |
| • | Employee Equity Options and Other Compensation | CO4 |
| • | The value of Intangibles | CO4 |
| • | Value of Control | CO4 |
| • | Value of Liquidity | CO4 |
| • | Value of Synergy | CO4 |
| Text Books | <ol style="list-style-type: none"> 1. Damodaran, A. Damodaran on Valuation: Security Analysis for Investment and Corporate Finance. John Wiley and Sons. New York. Latest Edition 2. Gaughan, Patrick A. Mergers, Acquisitions, and Corporate Restructurings. John Wiley and Sons. New York. Latest Edition 3. Sudarsanam, S. Creating Value from Mergers and Acquisitions. Harlow. Essex: Financial Times: Prentice Hall. Latest Edition | |



| In hours | | | |
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| L | T | P | Credit |
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|------------------|---|------------|----------|-----------------|-----|-----|-----|------------|
| Course Code | CMR330 | | | | | | | |
| Course Title | Forensic Accounting and Fraud Detection | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: learn about the basic concepts of forensic accounting</p> <p>CO2: get familiar with financial crime and mechanism</p> <p>CO3: understand the process of fraud risk management</p> <p>CO4: the mechanism of forensic investigation.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to Forensic Accounting | | | | | | | |
| • | What is Forensic Accounting, Distinguishing Fraud Examination and Forensic Accounting | | | | | | | CO1 |
| • | Overview of the roles and responsibilities of fraud examiners, Overview of the roles and responsibilities of forensic accountants | | | | | | | CO1 |
| • | Professional standards governing forensic accountants/fraud examiners | | | | | | | CO1 |
| • | Applicable legislation and regulatory requirements | | | | | | | CO1 |
| Unit 2 | Overview of Financial Crime | | | | | | | |
| • | The prevalence of financial crime § The fraud triangle and its three elements | | | | | | | CO2 |

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| • | Different types and channels of financial crime - Types of financial crime, Fraud, Bribery and corruption, Money laundering and terrorism financing | CO2 |
| • | Types of fraud, accounting fraud, Asset misappropriation, Consumer fraud, Data theft, Tax fraud | CO2 |
| • | Channels of financial crime perpetration, In-person, Over the phone, Banking systems, Digital channels, Cross-channels, understanding bad factors, combating financial crime | CO2 |
| Unit 3 | Fraud Risk Management | |
| • | Fraud risk governance - Roles and responsibilities within an organization - The Three Lines Model - Essentials of a robust Fraud Risk Management Programme (FRMP) | CO3 |
| • | Fraud risk assessment - Inherent risks - Identify fraud risk scenarios - Assessment: likelihood and impact | CO3 |
| • | Fraud risk mitigation - Preventive controls - Detective controls - Leveraging technology - Identifying the red flags | CO3 |
| • | Fraud risk analysis, reporting and escalation, Continuous monitoring and FRMP reviews, Incident management and response plan | CO3 |
| Unit 4 | Planning a Forensic Investigation Engagement | |
| • | Investigation methodology, Hallmarks of a robust allegation response plan, Governance over forensic investigations | CO4 |
| • | Stakeholders' identification and constitution, Assembling an investigation team, Confidentiality and security considerations, Goals and scope of the investigation | CO4 |
| • | The fraud theory approach, Adaptive process analysis, Designing an investigation programme | CO4 |
| • | Evidence collection - Organization sources of information - non-organization sources of information - Discovery process, The interview process: effective interview techniques, Evidence preservation and documentation § Evidence analysis | CO4 |
| Text Books | 1.Shields, G. Forensic Accounting: What the World's Best Forensic Accountants. Createspace Independent Publishing Platform. 2018 2. Sampath, V. S. Forensic accounting for dummies. | |

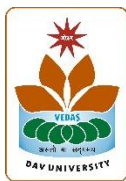


| Inhours | | | 60 |
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| L | T | P | Credit |
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|------------------|---|------------|---------|-----------------|-----|-----|-----------|
| Course Code | CMR321 | | | | | | |
| Course Title | Management Accounting | | | | | | |
| Course Outcomes | <p>CO1: The objective of this course is to acquaint the students about the role, concepts, techniques and methodology relevant to accounting function and to impart knowledge regarding the use of accounting information in managerial decision making.</p> <p>CO2: This course aims to introduce students to the principles of management accounting by examining the role of management accounting, the nature and behaviour of costs and the tools used to make planning and control decisions.</p> <p>CO3: The course will enable the students to prepare and analyse Financial Statements, make efficient use of scarce financial resources for best possible output.</p> <p>CO4: The course aims at enabling the students how the report must be maintained in order fulfill the requirements.</p> | | | | | | |
| Examination Mode | Theory | | | | | | |
| Assessment Tools | Continuous Assessment | | | | MSE | MSP | ESE |
| | Quiz | Assignment | ABL/PBL | Lab Performance | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 |
| Syllabus | | | | | | | COMapping |
| Unit1 | Introduction to Management Accounting | | | | | | |
| • | Meaning, Scope, Nature and Functions of Management Accounting | | | | | | CO1 |
| • | Difference between Management Accounting and Financial Accounting | | | | | | CO1 |
| • | Tools and Techniques of Management Accounting | | | | | | CO1 |
| • | Ratio Analysis-Meaning, Advantages, Disadvantages of Ratios | | | | | | CO1 |
| • | Profitability Ratios, Turnover Ratios, Liquidity and Solvency Ratios | | | | | | CO1 |
| Unit2 | Fund Flow and Cash Flow Statements | | | | | | |
| • | Meaning, importance, limitations and preparation of fund flow statement | | | | | | CO2 |
| • | Meaning, importance, limitations and preparation of cash flow | | | | | | CO2 |
| • | Difference between cash flow statement and fund flow statement | | | | | | CO2 |
| Unit3 | Financial Statement Analysis and Performance Evaluation | | | | | | |
| • | Meaning, objectives, types of financial statement | | | | | | CO3 |
| • | Meaning, objectives, types of financial statement analysis | | | | | | CO3 |
| • | Performance evaluation techniques (financial and non-financial) | | | | | | CO3 |

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| • | Variance analysis and management | CO3 |
| Unit4 | Marginal Costing and Responsibility Accounting | |
| • | Features and advantages of responsibility accounting, types of responsibility centers, Transfer Pricing – concept and Methods | CO4 |
| • | Marginal Costing – CVP, Break Even analysis, PV Ratio, Margin of Safety and Make or buy decisions, own or hire, shut down or continue | CO4 |
| • | Concept of Reporting, feature of good report, types, steps in drafting the report | CO4 |
| Text Books | <ol style="list-style-type: none"> 1 Khan, M. Y. and Jain, P. K. Management Accounting. Tata MC Graw-Hill Education. New Delhi. Latest Edition. 2 Horngren, C.T., Sundem, G.L., Stratton, W.O. and Schatzberg, J. Introduction to Management Accounting. Pearson Education. New Delhi. Latest Edition. | |



| Inhours | | | 60 |
|---------|---|---|--------|
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|------------------|---|------------|---------|-----------------|-----|-----|-----|------------|
| Course Code | CMR322 | | | | | | | |
| Course Title | Operations Research | | | | | | | |
| Course Outcomes | <p>CO1: Acquaint with various quantitative techniques LPP Graphic and Simplex.</p> <p>CO2: Apply technique of Duality and Transportation techniques in business decision making.</p> <p>CO3: Understand the technique of Assignment, Sequencing and Queuing theory.</p> <p>CO4: Acquire required skills to solve various problems of Game theory and Network PERT-CPM.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| Assessment Tools | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit1 | Introduction and LPP | | | | | | | |
| • | Introduction to OR- Introduction & history of OR, Operations research in India, Nature of Operations research, Definition of operation research, Features of OR, Limitations of OR, Types of OR models and Techniques/ tools of operations research | | | | | | | CO1 |
| • | Linear Programming: Problem Formulation & Graphical Method- Linear programming problems, History of LP, Definitions of LP, Basic requirements, Terminology of LP, Basic assumptions of LP, General form of LP problem, Applications of LP methods, Solution procedure of LPP, Formulation of LPP, Merits of LPP, Limitations of LPP, Convex set, Graphic method of solving LPP, Unbounded problem, Infeasible problem, Multiple optimal solutions | | | | | | | CO1 |
| • | Simplex Method- Introduction, Steps in the solution of LPP by simplex method, Minimization problem by Big M method/Penalty method, Rules for simplex method for minimization problem, Simplex problem (Mixed constraints), Special cases in applying the simplex method. | | | | | | | CO1 |
| Unit2 | Duality and Transportation Problems | | | | | | | |
| • | Two phase simplex Method. | | | | | | | |

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| • | Duality- Concept of duality in LPP, Formulation of the dual problem, Rules for constructing the dual problem, Primal-Dual relationship, Interpreting the Primal-Dual relationship, Dual of the Dual is Primal, | CO2 |
| • | Transportation Models-Introduction, Terminology used in Transportation model, Basic assumptions of model, Tabular presentation of model, Optimal solution of Transportation problem, Methods for initial basic feasible solutions-NWCM, LCEM, VAM, Optimality Tests- Modified distribution method, Degeneracy in Transportation problem, Profit maximization in Transportation problem, Unbalanced Transportation problems | CO2 |
| Unit3 | Assignment Problems and Sequencing | |
| • | Assignment Problems: Hungarian method [Minimization case]/HAM, Steps to follow, Maximization case in Assignment Problems, Travelling salesman Problems, Unbalanced Assignment Problem | CO3 |
| • | Sequencing Models: Introduction, Assumptions of Sequencing Models, Processing in Jobs Through Two Machines, Processing in Jobs through three Machines | CO3 |
| • | Queuing Theory- Introduction, Features of Queuing system, Service system, Basic Notations, Queuing Models. | CO3 |
| Unit4 | Game Theory and Network Analysis | |
| • | Game Theory-Introduction, Significance of Game theory, Essential features of Game theory, Limitations Game theory, Strategy & Types of strategy, The Maximin- Minimax Principle, Saddle point, Types of problems-Games with pure strategies, Games with mixed strategies, Limitations of Game theory | CO4 |
| • | Network Analysis- PERT and CPM- Introduction, History of PERT & CPM analysis, Objectives of Network Analysis, Applications of Network Model, Terminology or Concepts used, Rules to frame a Network, Fulkerson's Rule to numbering of events, Stages of project management, Activity Times & Critical Path Computation of Critical Path Slack & Float, PERT- Steps & computing variance, Merits & demerits of PERT, CPM- Time estimating & Limitations, Comparison between PERT & CPM | CO4 |
| Text Books | <ol style="list-style-type: none"> 1. Kalavathy, S. Operations Research. Vikas Publishing House. New Delhi. Latest Edition. 2. Kapoor, V.K. Operations Research. Sultan Chand & Sons. New Delhi. Latest Edition. 3. Paneerse Ivam, R. Operations Research. Prentice Hall of India. New Delhi. Latest Edition. 4. Sharma, J.K. Operations Research: Theory and Applications. Macmillan India Ltd. New Delhi. Latest Edition 5. Taha, H.A. Operations Research: An Introduction. Prentice Hall of India. New Delhi. Latest Edition 6. Vohra, N.D. Quantitative Techniques in Management, Tata McGraw Hill Publishing Company Ltd. New Delhi. Latest Edition. | |

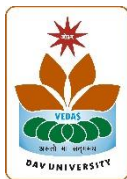


| In hours | | | Credit |
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|------------------|---|------------|----------|-----------------|-----|-----|-----|------------|
| Course Code | CMR323 | | | | | | | |
| Course Title | Goods and Services Tax | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: The students are able to learn the traditional indirect taxes and the need of GST to replace the old taxes.</p> <p>CO2: The students are able to get familiar with Levy, Exemption, Time, Value, place of supply, Registration & ITC</p> <p>CO3: The students are able to get familiar with Invoice, E-Way bill, and returns, job work, Payment and refunds</p> <p>CO4: The students are able to get familiar with Transitional provisions, Assessment, Inspection, search, seizure, arrest, offenses, penalties, and advance ruling</p> | | | | | | | |
| Examination Mode | Theory + Practical | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | | 5 | - | 25 | - | 35 | 25 |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | GST v/s. Present Indirect tax Structure | | | | | | | |
| • | Evolution of Indirect Tax, Types of old Indirect taxes in India, Implications and loopholes of old indirect taxes in India | | | | | | | CO1 |
| • | Comparative analysis between GST and old indirect taxes in India | | | | | | | CO1 |
| • | Features and implications of GST at global level | | | | | | | CO1 |
| • | Impact of GST on Indian Economy | | | | | | | CO1 |
| Unit 2 | Levy, Exemption, Time, Value, place of supply, Registration & ITC | | | | | | | |

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| • | Concept of composition levy and composition rules, Time and value of supply, Time-Reverse charge | CO2 |
| • | Concept of supply, Time and place of supply, Provisions for supply after change in the rate of tax, Place of supply, Value of supply, computation of supply | CO2 |
| • | Concept of registration, types of registration, registration procedure, Registration process, amendment and cancellation of registration | CO2 |
| • | Input tax credit system, eligibility and conditions to take input tax credit system, reversal due to nonpayment of supply, restrictions to input tax credit system. ITC adjustment | CO2 |
| Unit 3 | Invoice, E-Way bill, and returns, job work, Payment and refunds | |
| • | Tax invoice, credit, Debit note, Credit note, Requirements of invoice, Importance and Manner of issuing right invoice, revised invoice | CO3 |
| • | Bill of supply, Particulars of BOS, Receipt voucher for advance payment, E-way bill, Generation of E-way bill, cancellation and validation of E-way Bill | CO3 |
| • | Outward supplies, inward supplies, sections of GSTR-2, Types of returns, returns for composition dealer, other returns, other provisions related with GST returns | CO3 |
| • | Payments of tax, interest, penalty and other amounts, adjustment of payments, TCS, TDS, payment rules, refund | CO3 |
| Unit 4 | Transitional provisions, Assessment, Inspection, search, seizure, arrest, offenses, penalties, and advance ruling | |
| • | Stock, Unutilized credit CENVAT, job work, returned goods, supplementary invoices, pending refund claims, adjustment proceedings, work contracts and other special cases | CO4 |
| • | Self-assessment, provisional assessment, scrutiny of returns, assessment of non-filer of returns and unregistered persons, Audit, audit by tax authorities, process of audit 1, Recovery of tax | CO4 |
| • | Power of inspection, search, seizure, and arrest, Prosecution, access to business premises | CO4 |
| • | Types of offenses and penalties under different circumstances 1, Concept of advance ruling, rules, authority of advance ruling, application and procedure for advance ruling, appeal, rectification of advance ruling. | CO4 |
| Text Books | 1. Garg. K. R. GST Ready Reckoner. Bharat Publication. Latest Edition. 2. Jain, B. Bansal, I. GST Law and analysis, Young global Publication. Ltd. Latest Edition. | |



| Inhours | | | 60 |
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| L | T | P | Credit |
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| Course Code | CMR306 | | | | | | | |
| Course Title | Security Analysis and Portfolio Management | | | | | | | |
| Course Outcomes | <p>After completion of this course, student will be able to</p> <p>CO1. Understand the investment decisions, securities markets, and process of trading.</p> <p>CO2. Learn fundamental and technical analysis for security evaluation.</p> <p>CO3. Get familiar with portfolio construction & management.</p> <p>CO4. Get insights into the different theories for optimal portfolio and the ability to evaluate portfolios.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/P BL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | The Investment Environment: Investment Decisions & Securities Market | | | | | | | |
| • | The investment decision process, Types of Investments, Investment attributes, Investment Vs speculation | | | | | | | CO1 |
| • | Securities Market: Participants in securities market, Role and regulation of primary market, Modes, and methods of floating new issues | | | | | | | CO1 |
| • | Secondary Market: Introduction to stock exchanges in India, Regulators, Trading and settlement Mechanism, Types of orders, Stock market indices | | | | | | | CO1 |
| Unit 2 | Security Analysis: Fundamental and Technical Analysis | | | | | | | |

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| • | Risk and Return: Concepts of risk and return, Measurement of risk: standard deviation and variance, the relationship between risk and return | CO2 |
| • | Fundamental Analysis: Economy analysis, Industry and Company Analysis - Analysis of Financial statements, Weaknesses of fundamental analysis | CO2 |
| • | Technical Analysis: Introduction, Principles, Difference from fundamental analysis, Basic Tenets of Dow Theory, Critical Appraisal of Dow theory | CO2 |
| • | Different Types of charts, Chart patterns | CO2 |
| Unit 3 | Portfolio Management | |
| • | Efficient Market Hypothesis and Behavioural Finance | CO3 |
| • | Portfolio Construction | CO3 |
| • | Portfolio Markowitz Model (Mean Variance Analysis) | CO3 |
| • | The Sharpe Single Index Model | CO3 |
| Unit 4 | Portfolio Theories, Evaluation, And Revision | |
| • | Capital Asset Pricing Model-assumptions of CAPM; Inputs required for applying CAPM, Limitations of this Model | CO4 |
| • | Arbitrage Pricing Theory and its principles, Comparison of Arbitrage Pricing Theory with the Capital Asset Pricing Model. | CO4 |
| • | Portfolio Evaluation | CO4 |
| • | Portfolio Revision | CO4 |
| Text Books | 1. Chandra, P. Investment Analysis and Portfolio Management. Tata McGraw- Hill Education. New Delhi. Latest Edition | |

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| In hours | | | |
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| L | T | P | Credit |
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|------------------|---|------------|----------|-----------------|-----|-----|-----|------------|
| Course Code | CMR325 | | | | | | | |
| Course Title | Microfinance & Financial Inclusion | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Gain knowledge of evolution and initiatives of financial inclusion. CO2: Understand the Genesis and Evolution of Microfinance, Self Help Groups. CO3: Gain insights into financial literacy and Extending Financial Services to Poor. CO4: Learn about the challenges and Recent developments in MFI.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to Financial Inclusion and Initiatives of Financial Inclusion in India | | | | | | | |
| • | Meaning and Definition, Problems of Financial Inclusion. | | | | | | | CO1 |
| • | Factors Affecting Access to Financial Services. | | | | | | | CO1 |
| • | Financial Exclusion-Meaning, Nature, Participants Causes and Consequences, Benefits of Inclusive Financial Growth, Relationship between Financial Inclusion and Development Indicators. | | | | | | | CO1 |
| • | Initiatives of Financial Inclusion in India-Cooperative Societies Act, Rural Credit Survey Committee, Nationalization of banks, | | | | | | | CO1 |
| • | Lead Bank Scheme, Setting up of Regional Rural banks, | | | | | | | CO1 |
| • | Introduction of Kisan Credit Card. | | | | | | | CO1 |
| Unit 2 | Introduction to Microfinance and Self-Help Groups | | | | | | | |
| • | Basic Concepts of Microfinance, RBI Guidelines on Microfinance | | | | | | | CO2 |
| • | Different models of microfinance operating in India | | | | | | | CO2 |
| • | Understanding Rural Debt, Safe Remittances for the Poor. | | | | | | | CO2 |

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| • | Self-Help Groups: Institution Building Operations | CO2 |
| • | Self-Help Group Bank Linkage Programme (SBLP) as an innovative strategy of microfinance evolved in India. | CO2 |
| Unit 3 | Financial literacy and Extending Financial Services to Poor | |
| • | Financial Literacy and Counselling of Rural People. | CO3 |
| • | Financial Institutions to Extend Financial Service to Poor People | CO3 |
| • | Efforts in reducing Transaction Costs for Banks and Their Clients, | CO3 |
| • | Business Correspondent and Business Facilitator Outreach Model for Banks, | CO3 |
| • | Financial inclusion and role of the Post Office. | CO3 |
| Unit 4 | Challenges and Recent developments in MFI | |
| • | Financial Sustainability and Risk Management | CO4 |
| • | Inclusive Growth through Rural Employment, | CO4 |
| • | The Micro-enterprises Model, Unique Identification Number and Financial Inclusion, | CO4 |
| • | Recent developments in MFI | CO4 |
| Text Books | 1. Mishra, P. Financial Inclusion, Inclusive Growth & the Poor. New Century Publications. | |
| Reference Books | 1. Sulphey, M. M.& Viswan V. Essentials of Microfinance. VIVA Books. Second Edition. 2. Mishra, P. K. Microfinance Management. Cengage Publishers. New Delhi. Latest Edition. 3. Shinde, S. V. Financial Inclusion in India. Laxmi book publication. | |



| In hours | | | 60 |
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| L | T | P | Credit |
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|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code | MGN308 | | | | | | | |
| Course Title | E-Business & Digital Marketing | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Develop a comprehensive digital marketing strategy</p> <p>CO2: Make use of search engines and social networking sites for e-business promotion.</p> <p>CO3: Apply measurement techniques to evaluate the digital marketing efforts.</p> <p>CO4: Evaluate the social media platforms and formulate social media marketing strategies.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Starting an Online Business | | | | | | | |
| | Starting an Online Business Steps for starting online business, Choosing and Equipping E-business, Selecting and choosing the right web host and design tools, Developing a website and blog for e-business | | | | | | | CO1 |
| Unit 2 | Digital Marketing | | | | | | | |
| | Introduction to Digital Marketing, Pay per Click Advertising, Digital Display Advertising, Mobile Marketing, Email Marketing | | | | | | | CO2 |
| Unit 3 | Social Media Marketing | | | | | | | |
| | Developing social media marketing plan, Marketing through Facebook, Instagram, YouTube and other leading social media channels | | | | | | | CO3 |

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| Unit 4 | Analytics and Planning | |
| | Developing analytics for e-business, Analyzing Acquisition, Behavioural and Conversion reports, Strategy and Planning | CO4 |
| Reference Books | <p>1. Greg, H. Starting an Online Business for Dummies. Wiley Publishing. New Delhi. Latest Edition</p> <p>2. Ian, D. The art of Digital Marketing. Wiley Publishing. New Delhi. Latest Edition</p> <p>3. Gary, S. E-Marketing. Cengage Learning. New Delhi. Latest Edition</p> <p>4. Kulkarni, P. Jahirabadkar, S. and Chande, P. E-Business. Oxford University Press. New Delhi. Latest Edition</p> <p>5. Ahuja, V. Digital Marketing. Oxford University Press. New Delhi. Latest Edition</p> | |



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| Course Code | MGN309 | | | | | | | |
| Course Title | Rural Marketing | | | | | | | |
| Course Outcomes | On the completion of the course the student will be able to CO1: Understand the fundamentals of rural marketing. CO2: Analyze and apply the rural product and pricing strategies. CO3: Analyze the rural distribution and communication strategies. CO4: Understand and apply the rural business models and global insights for future | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | | 25 | - | 50 | - |
| | Syllabus | | | | | | | CO Mapping |
| Unit 1 | Introduction to Rural Marketing | | | | | | | CO1 |
| | Rural Environment – Economic Environment, Rural Marketing Mix Challenges, Evolution of Rural markets | | | | | | | |
| | Rural Consumer Behavior – Buyer Decision Process, Product Adoption Process, Diffusion of Innovation | | | | | | | |
| | Rural Marketing Research | | | | | | | |
| Unit 2 | Introduction to Rural Marketing Strategy | | | | | | | CO2 |
| | Segmenting and Targeting Rural Markets | | | | | | | |
| | Product Strategy | | | | | | | |
| | Pricing Strategy | | | | | | | |
| Unit 3 | Rural Marketing Strategy | | | | | | | CO3 |
| | Distribution strategy | | | | | | | |
| | Communication Strategy | | | | | | | |

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| | Rural Services Marketing | |
| | Marketing in Small Towns | |
| Unit 4 | Emerging Issue in Rural Marketing | CO4 |
| • | Role of Government in Rural India | |
| • | New Business Models | |
| • | Rural Markets: Global Insights | |
| • | The Future of Rural Marketing | |
| Reference Books | <ol style="list-style-type: none"> 1. Kashyap, P. Digital marketing. McGraw Hill Education (India) Private Limited. Latest Edition 2. Kumar, S & Kaur, S. Digital marketing. Taxmann Publications Private Limited. Indian Edition. 3. Bhatia, P. Fundamentals of Digital marketing. Pearson India Education Services Private Limited. Latest Edition. | |



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| Course Code | CMR327 | | | | | | | |
| Course Title | International Business Law | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1: Gain knowledge of evolution of international business and international business environment.</p> <p>CO2: Understand the global trade theories, MNC framework and components of BOP.</p> <p>CO3: Gain insights into Integration Between Countries, International Organizations and Arrangements.</p> <p>CO4: Learn about various theories of FDI's, understand the legal provisions of Anti-dumping duties</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to International Business and International Business Environment | | | | | | | |
| • | Meaning, Features of International Business, Evolution of International Business | | | | | | | CO1 |
| • | Reasons to Study International Business | | | | | | | CO1 |
| • | Drivers of International Business, International Business and Domestic Business Compared | | | | | | | CO1 |
| • | Modes and specifications of starting international ventures | | | | | | | CO1 |
| • | Globalization impact and significance | | | | | | | CO1 |
| • | International Business Environment: Economic, demographic, cultural and political-legal environment (An Overview) | | | | | | | CO1 |

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| Unit 2 | Global Trade theories, Tariff and Non- Tariff Barriers, Multinational Corporations, BOP | |
| • | Absolute advantage theory | CO2 |
| • | Comparative advantage theory | CO2 |
| • | Factor proportion theory and Leontief paradox | CO2 |
| • | Product life cycle theory | CO2 |
| • | National competitive advantage theory | CO2 |
| • | Tariff and Non-Tariff Barriers | CO2 |
| • | Multinational Corporations: - Nature, Goals, How Can MNCs Become Acceptable? | CO2 |
| • | BOP- Balance of payment account and its components | CO2 |
| Unit 3 | Integration Between Countries, International Organizations and Arrangements | |
| • | Forms of regional integration | CO3 |
| • | Impact of Integration | CO3 |
| • | Major Regional Trading Groups: - EFTA, NAFTA, APEC, ASEAN | CO3 |
| • | International Organizations: WTO – Its objectives, Functions, principles and its organizational structure. | CO3 |
| • | An overview of other Supporting organizations – UN, World Bank and IMF | CO3 |
| • | Forms of regional integration | CO3 |
| Unit 4 | Foreign Direct Investment, Anti-dumping duties provisions and Future of International Business | |
| • | Nature & Need of FDI | CO4 |
| • | Theories of FDI | CO4 |
| • | Factors Influencing FDI | CO4 |
| • | WTO Provisions on Anti-Dumping - Anti-Dumping Duties, Procedure and Developments | CO4 |
| • | Regulatory Framework for Anti-Dumping in India | CO4 |
| • | Future perspectives of International Business: - Future Direction, Challenges of International Business | CO4 |
| Text Books | 1. Aswathappa, K., International Business. Tata McGraw-Hill. New Delhi. Latest Edition | |

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| Reference Books | <ol style="list-style-type: none">4. Charles, W.L. Hill and Kumar, J. A. International Business. Tata McGraw–Hill. New Delhi. Latest Edition.5. Bennett, R. International Business. Pearson Education. New Delhi. Latest Edition.6. Daniels John. D. Lee H. Radenbaugh and David P Sullivan. International Business. Pearson Education. New Delhi. Latest Edition. | |
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| Course Code | CMR328 | | | | | | | | |
| Course Title | Industrial Relations and Labour Laws | | | | | | | | |
| Course Outcomes | On the completion of the course the student will be able to CO1: Enable the students, understand factories act and legislations related to payment of wages to employees in India. CO2: Develop the knowledge base of students related to compensation and payment of bonus provisions given to employees. CO3: Know about various welfare measures for the employees working in India related to insurance, provident fund and gratuity CO4: Enhance knowledge of the students related to mechanism for solving of industrial dispute and issues related to trade union in organized sector in India. | | | | | | | | |
| Examination Mode | Theory | | | | | | | | |
| | Continuous Assessment | | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PB L | Lab Performance | | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | | |
| Syllabus | | | | | | | | CO Mapping | |
| Unit 1 | Factories Act and Wage Payment | | | | | | | CO1 | |
| • | The Factories Act, 1948- Meaning and Definition of Factory, Approval, Licensing and Registration of Factories, The Inspecting Staff, General Duties of Occupier, Health, Safety and Welfare, Working of Adults, Employment of Young Persons and Women, Annual Leave with Wages, Penalties. | | | | | | | CO1 | |
| • | Payment of Wages Act-Applicability of the Act, Scope and Object of Act, Definition of Wages, Rules regarding Payment of Wages, Deductions of Wages, Kinds of Deductions, Enforcement of the Act, Claims Arising out of Deductions from Wages or Delay in Payment of Wages and Penalty for Malicious or Vexatious Claims, Appeal | | | | | | | CO1 | |

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| • | Minimum Wages Act- Object and Scope of Act, Provisions regarding Fixation and Revision of Wages, Minimum Rate of Wages, Procedure for Fixing and Revising Minimum Wages Safeguards available in Payment of Minimum Wages, Enforcement of the Act, Offences and Penalties. | CO1 |
| Unit 2 | Employees Compensation and Bonus Payment | |
| • | The Employees' Compensation Act, 1923- Scope, Definition, Rules regarding Workman Compensation, Injury arise out of and in the Course of Employment, Provisions | CO2 |
| • | Payment of Bonus Act- Definitions, Determination of Bonus, Payment of Bonus Provisions, Penalties. | CO2 |
| Unit 3 | ESI, EPF and Gratuity Act | |
| | Employee State Insurance Act- Applicability of Act, Rules and Rate of Contributions, Sickness Benefits Benefit, Maternity Benefit, Disablement Benefit, Dependent's Benefit, Medical Benefit, Funeral Benefit, Penalties. | CO3 |
| • | Employee Provident Fund Act- Application of the Act, Object of Act, Employees' Provident Fund Scheme, Employees' Pension Scheme and Fund, Employees' Deposit-linked Insurance Scheme and Fund, Administration of the Schemes, Determination of Moneys Due from the Employees, Their Recovery and Employees' Provident Fund Appellate Tribunal, Penalties and Offences. | CO3 |
| • | Payment of Gratuity Act, 1972- Definitions, Coverage of Act, payment of gratuity, Determination and Recovery, penalties and offences. | CO3 |
| Unit 4 | Industrial Disputes and Trade Unions | |
| • | Industrial Disputes Act- Definition of Industrial Dispute, Object and Extent of Act, Causes of Industrial Dispute, Modes of Settlement of industrial Dispute -Conciliation, Adjudication and Arbitration. | CO4 |
| • | Strikes vs. Lock-outs, Lay -off vs. Retrenchment, Unfair Labour Practices under Fifth Schedule. Definition of Continuous Service, Calculation of Working Days, Right of Workmen Laid-off for Compensation, Conditions Precedent to Retrenchment of Workmen, Transfer and Closing Down of Undertakings, Compensation of Workmen in Case of Closing Down of Undertaking, Penalties. | CO4 |
| • | Trade Union Act, 1946- Object of Act, Scope and Application of the Act, Definitions. Registration of Trade Union and Cancellation of Trade Union, Duties and Liabilities of Registered Trade Union, Regulations and Penalties. | CO4 |
| Text Books | 1. Kapoor, N.D. Elements of Mercantile Law. Sultan Chand and Sons, New Delhi. Latest Edition 2. Sinha, P. R. N. Industrial Relations, Trade Unions, and Labour | |

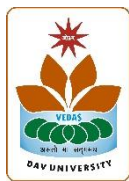
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| | <p>Legislation. Pearson Education Inc and Dorling Kindersley Publishing Inc. New Delhi. Latest Edition.</p> <p>3. Kumar, R. Legal Aspects of Business. Cengage Learning. New Delhi. Latest Edition.</p> | |
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| Course Code | CMR331 | | | | | | | |
| Course Title | Business Tax Procedures and Management | | | | | | | |
| Course Outcomes | On the completion of the course the student will be able to learn: - CO1: The basic premise of business taxation. CO2: Computation of TDS and Remittance of tax. CO3: TCS and Advance payment of taxes. CO4: Filing of returns | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/PBL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Introduction to Business Taxation | | | | | | | |
| • | Overview of business taxation | | | | | | | C01 |
| • | Differences between tax accounting and financial accounting | | | | | | | C01 |
| • | Tax authorities and regulations | | | | | | | C01 |
| • | Tax implications for different types of business structures (sole proprietorship, partnership, corporation) | | | | | | | C01 |
| Unit 2 | TDS and Remittance of tax | | | | | | | |
| • | Computation of tax on total income, Normal Rate and Special Rate of tax as applicable to Resident Assesses i.e. individuals, Hindu Undivided families, partnership firms. | | | | | | | C02 |
| • | Tax Deduction at source, Deduction of Income Tax at source from the amount payable to Residents, Persons responsible to deduct tax at source. When to deduct, rates of tax, exemptions, deduction at lower rate applying to Assessing officer, filling of self-declaration Form. | | | | | | | C02 |
| • | Remittance of Tax, Issue of certificate for collection of tax at source, Filling of Annual Return/periodical statement, Application of Tax | | | | | | | C02 |

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| | Collection Account Number, Consequences of non-collection or short collection or non/ short remittance of tax interest and penalty thereof. | |
| Unit 3 | TCS and Advance payment of taxes | |
| • | Tax collection at Source, Collections of Income Tax at source, as applicable to residents, persons responsible to collect tax at source, | C03 |
| • | when to collect, rates of tax, exemptions, collection at lower rate by applying to assessing officer, filling self-declaration forms for non-collection. | C03 |
| • | Computation of Estimated Income, Exemption, Due dates to remit, Quantum of advance tax payable, | C03 |
| • | Payment of advance tax on receipt of notice by assessing offices and procedure thereof. | C03 |
| Unit 4 | Filing of returns | |
| • | Overview of tax filing procedures | C04 |
| • | Benefits and requirements of e-filing | C04 |
| • | E-filing procedures and security measures | C04 |
| • | Ethical considerations in tax preparation and filing | C04 |
| • | Penalties for non-compliance | C04 |
| Text Books | 1. Singhania, V. K. & Singania, K. Income Tax law and practice. Taxman's Publication. New Delhi. Latest Edition. | |
| Reference Books | 1. McMillan, E. J. Tax Preparation and Compliance: Filing Guide. 2. Glanville, A. & Oats, L. Business Taxation: Principles and Practice | |



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| Course Code | CMR332 | | | | | | | |
| Course Title | Corporate Tax Planning | | | | | | | |
| Course Outcomes | <p>On the completion of the course the student will be able to</p> <p>CO1- Understand the corporate tax system in India with an in-depth insight of tax planning, tax avoidance and the tax evasion.</p> <p>CO2- Comprehend the latest deductions with respect to incomes and payments for corporate tax planning.</p> <p>CO3- Able to understand tax Planning with reference to setting up of a new business.</p> <p>CO4- Able to take specific business decisions with reference to tax planning.</p> | | | | | | | |
| Examination Mode | Theory | | | | | | | |
| | Continuous Assessment | | | | MSE | MSP | ESE | ESP |
| Assessment Tools | Quiz | Assignment | ABL/P BL | Lab Performance | | | | |
| Weightage | 10 | 10 | 5 | - | 25 | - | 50 | - |
| Syllabus | | | | | | | | CO Mapping |
| Unit 1 | Overview of the Corporate tax System | | | | | | | |
| • | Overview of tax system in India, types of taxes | | | | | | | CO1 |
| • | Corporate tax in India-Definitions, Residential status | | | | | | | CO1 |
| • | Taxation of Companies, prevalent tax rates and norms | | | | | | | CO1 |
| • | Tax planning, Tax avoidance and Tax Evasion: Meaning, Difference with real cases. | | | | | | | CO1 |
| Unit 2 | Deductions for Corporate tax planning | | | | | | | |
| • | Overview of deductions: Meaning, General principles, Purpose | | | | | | | CO2 |
| • | Deductions with respect to certain payments | | | | | | | CO2 |
| • | Deduction with respect to certain incomes | | | | | | | CO2 |

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| Unit 3 | Tax Planning with reference to setting up of a new business. | |
| • | Tax Planning with reference to form of organization. | CO3 |
| • | Tax Planning with reference to nature of business | CO3 |
| • | Tax Planning with reference to location of business. | CO3 |
| Unit 4 | Tax Planning with respect to specific business decisions | |
| • | Tax Planning with reference to Financial Management Decisions. | CO4 |
| • | Tax Planning with reference to Managerial Decisions. | CO4 |
| • | Tax Planning regarding Capital Gains. | CO4 |
| • | Tax Planning in respect of Amalgamation or Demerger | CO4 |
| Text Books | 1. Singhania, V.K and Singhania, M. Corporate Tax Planning and Procedures. Taxmann Publications. New Delhi. Latest Edition | |
| Reference Books | 1. Mehrotra, H.C, and Goyal, S.P. Corporate Tax Planning and Management. Sahitya Bhawan Publications. New Delhi. Latest Edition. | |