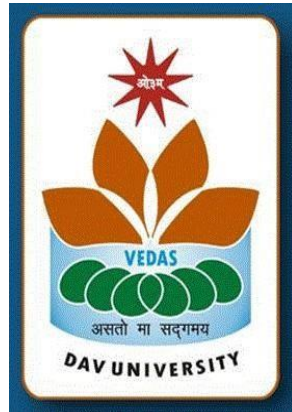


DAV UNIVERSITY
Empowering Students with 21st century Skills

DAV University, Jalandhar

Department of Commerce, Business Management & Economics



Scheme and Syllabi
for
Bachelor of Commerce and Honors.
(NEP-2020)
2024 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	
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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	-	-	-	2	VAC-C
						19	

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 I- Common	-	-	-	2	VAC-C

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7		Value Added Course II-Common	-	-	-	2	VAC-C
						21	

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

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2	CMR320	Direct Taxes	4	0	0	4	DSC
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
CMR102	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

•	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. 	

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In hours			60
L	T	P	Credit
4	1	0	5

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

•	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
L	T	P	Credit
4	0	0	4

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			
L	T	P	Credit
4	0	0	4

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.	

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In hours			
L	T	P	Credit
4	0	0	4

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

•	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			
L	T	P	Credit
4	0	0	4

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

•	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			
L	T	P	Credit
4	0	0	4

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

	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	<p>1. Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.</p> <p>2. Baines et. al. Fundamentals of Marketing. Oxford University Press. New Delhi. Latest Edition</p>	



Inhours			
L	T	P	Credit
4	0	0	4

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							

•	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			
L	T	P	Credit
4	0	0	4

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			
L	T	P	Credit
4	0	0	4

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/PB L	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							

•	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			
L	T	P	Credits
4	0	0	4

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

•	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			
L	T	P	Credit
4	0	0	4

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

•	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. 	

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In hours			30
L	T	P	Credit
0	0	4	2

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							

•	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	

	2. Learn Tally Prime: with All New Features by Rajesh U. Chheda ,4/E	
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In hours			
L	T	P	Credit
4	0	0	4

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

•	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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In hours			
L	T	P	Credit
4	0	0	4

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			
L	T	P	Credit
4	0	0	4

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/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
•	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>	



Inhours			
L	T	P	Credit
4	0	0	4

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							

•	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	

	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
L	T	P	Credit
4	0	0	4

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

•	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
L	T	P	Credit
4	0	0	4

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

•	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 allowanced- 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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In hours			Credit
L	T	P	
0	0	4	2

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)	



In hours			
L	T	P	Credit
-	-	-	2

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

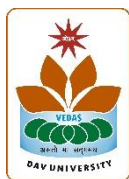
Final Report- Table of contents

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.



In hours			60
L	T	P	Credit
4	0	0	4

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

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			
L	T	P	Credit
4	0	0	4

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.	



In hours			
L	T	P	Credit
4	0	0	4

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							

	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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In hours			
L	T	P	Credit
4	0	0	4

Course Code	MGN306							
Course Title	Retailing							
Course Outcomes	<p>On the completion of the course the student will be able to</p> <p>CO1: Understand the concepts of retailing and various retail formats, and theories of retail development.</p> <p>CO2: Discover market segmentation and setting up the retail strategy.</p> <p>CO3: Develop retail mix strategies for different types of retail formats.</p> <p>CO4: Elaborate the other aspects of retail such as customer relationship management, human resource management, and store operations.</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 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							

•	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 	

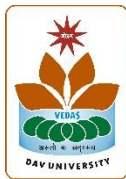


Inhours			
L	T	P	Credit
4	0	0	4

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:	<ol style="list-style-type: none"> 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			
L	T	P	Credit
4	0	0	4

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

	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

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
L	T	P	Credit
4	0	0	4

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			
L	T	P	Credit
4	0	0	4

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

•	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
L	T	P	Credit
4	0	0	4

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	ESP
	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
•	Variance analysis and management							CO3
Unit4	Marginal Costing and Responsibility Accounting							

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•	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
L	T	P	Credit
4	0	0	4

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
	Quiz	Assignment	ABL/PBL	Lab Performance			ESP
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.						
•	Duality- Concept of duality in LPP, Formulation of the dual problem,						CO2

	Rules for constructing the dual problem, Primal-Dual relationship, Interpreting the Primal-Dual relationship, Dual of the Dual is Primal,	
•	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
L	T	P	
3	0	2	4

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							
•	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	<ol style="list-style-type: none"> 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
4	0	0	4

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			
L	T	P	Credit
4	0	0	4

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

•	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.	

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In hours			60
L	T	P	Credit
4	0	0	4

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>	



In hours			
L	T	P	Credit
4	0	0	4

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							

	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. 	



In hours			
L	T	P	Credit
4	0	0	4

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

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	

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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In hours			
L	T	P	Credit
4	0	0	4

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

•	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	

	<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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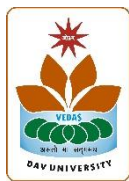
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In hours			
L	T	P	Credit
4	0	0	4

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

	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. Singhanian, 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	



In hours			60
L	T	P	Credit
4	0	0	4

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

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.	