

# Choice Based Credit System

140 Credits for 3-Year UG

MAKAUT Framework

w.e.f. AY 2020-21

## MODEL CURRICULUM

For

**BBA (ACCOUNTANCY, AUDITING &  
TAXATION)**

## Course Title

Course Name:	BBA ACCOUNTANCY, TAXATION & AUDITING
Formal Abbreviation:	BBA (AT & A)
Proposed Date of Introduction:	NOVEMBER 2020

## Organizational Arrangements

Managing Faculty:	Faculty from Commerce, Taxation & Management
Collaborating Faculties:	Professionals from CA, ICWA background & E-Tax consultant
External Partners:	To be decided

## Nature of Development

The proposal involves:

- a new course       redevelopment or diversification of an existing course

## Objective

BBA -AT & A is one of the most sought after career oriented professional programs offered at the bachelor's level. This degree course opens up innumerable career options and opportunities to the aspiring accounting professionals both in India and abroad. This program also prepares one to start a business of his/ her own in the capacity of an entrepreneur.

## Course

- Three – Year full-time BBA (**ACCOUNTANCY, AUDITING & TAXATION**) (Six – Semester).
- Minimum number of class room contact teaching for BBA (**ACCOUNTANCY, AUDITING & TAXATION**) programme should be 134 credits (one credit equals 10 hours) and Internship / Project should be 06 credits i.e., Total  $134 + 6 = 140$  credits.
- Specialization: Students can opt for anyone from two Specialization; **Accounting & Auditing** and **Taxation**. DSE 1-4 shall contribute to programme specific objectives and evaluated as project and comprehensive VIVA VOCE.

▪ As per UGC guidelines, a student can opt for hon. in a specific stream for which he/she needs to acquire 140 credit points along with additional 20 credit points that can be accrued by undertaking online courses as prescribed by the university under MOOCS basket.

### **Reasons for Introduction of Course**

BBA Accounting, Auditing & Taxation is a 3 years professional course in accounting and tax planning domain. BBA Accounting, Auditing & Taxation is a three years full time undergraduate programme and is can also be recommended as an alternative course like B.Com. This proposed course is divided in six semesters and each semester will have five different papers. One can join the course after passing common entrance test (CET) conducted by MAKAUT, WB. This course focuses on teaching students how to prosper in accounting & taxation field as a professional.

### **Eligibility Criteria**

Interested aspirants for the course are required to fulfil the below-mentioned eligibility criteria.

- A candidate should have cleared class 12 (10+2 or equivalent) / higher secondary examination with english.

Notification for admission to the BBA (AT & A) programme will be published and classes will start around the commencement of the academic session.

**Admission Process:** Through CET Exam

### **Course Structure**

Subject Type	Semester I	Semester II	Semester III	Semester IV	Semester V	Semester VI
CC	C1, C2	C3, C4	C5, C6,C7	C8,C9,C10	C11,C12	C13,C14
DSE					DSE1, DSE2	DSE3, DSE4
GE	GE1	GE2	GE3	GE4		
AECC	AECC 1	AECC 2				
SEC			SEC 1	SEC 2		
	4 (20)	4 (20)	5(26)	5(26)	4 (24)	4 (24)

## CURRICULUM STRUCTURE

	SUBJECT	SUBJECT NAME/CODE	CONTACT HOURS			TOTAL CONTACT HOURS	CREDIT
			L	T	P		
<b>1<sup>ST</sup> SEM</b>	AECC 1	COMMUNICATIVE ENGLISH (BBA AT & A 101)	10	-	10	20	2
	CC 1	FUNDAMENTALS OF ACCOUNTING (BBA AT & A 102)	40	20	-	60	6
	CC 2	PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR (BBA AT & A 103)	40	20	-	60	6
	GE 1	Any One from the List of Generic Elective / Interdisciplinary Courses	40	20		60	6
	<b>TOTAL</b>						<b>200</b>

	SUBJECT	SUBJECT NAME/CODE	CONTACT HOURS			TOTAL CONTACT HOURS	CREDIT
			L	T	P		
<b>2<sup>ND</sup> SEM</b>	AECC 2	ENVIRONMENTAL STUDIES (BBA AT & A 201)	20	-	-	20	2
	CC 3	HUMAN RESOURCE MANAGEMENT & MARKETING MANAGEMENT (BBA AT & A 202)	40	20	-	60	6
	CC4	COST ACCOUNTING (BBA AT & A 203)	40	20	-	60	6
	GE 2	Any One from the List of Generic Elective / Interdisciplinary Courses	40	20	-	60	6
	<b>TOTAL</b>						<b>200</b>

	SUBJECT	SUBJECT NAME/CODE	CONTACT HOURS			TOTAL CONTACT HOURS	CREDIT
			L	T	P		
<b>3RD SEM</b>	CC 5	ADVANCED ACCOUNTING (BBA AT & A 301)	50	10	-	60	6
	CC 6	INFORMATION TECHNOLOGY IN BUSINESS & E-COMMERCE (BBA AT & A 302)	40	10	10	60	6
	CC 7	INDIAN FINANCIAL SYSTEM & FINANCIAL MARKET OPERATION (BBA AT & A 303)	40	20	-	60	6
	GE 3	Any One from the List of Generic Elective / Interdisciplinary Courses	40	20	-	60	6
	SEC 1	Any One from the List of Skill Enhancement Course	5	5	10.	20	2
<b>TOTAL</b>						<b>200</b>	<b>26</b>

	SUBJECT	SUBJECT NAME/CODE	CONTACT HOURS			TOTAL CONTACT HOURS	CREDIT
			L	T	P		
<b>4TH SEM</b>	CC 8	PRINCIPLES OF TAXATION (BBA AT & A 401)	40	20	-	60	6
	CC 9	ENTREPRENEURSHIP DEVELOPMENT & BUSINESS ETHICS (BBA AT & A 402)	40	20	-	60	6
	CC 10	MANAGEMENT ACCOUNTING (BBA AT & A 403)	40	20	-	60	6
	GE 4	Any One from the List of Generic Elective / Interdisciplinary Courses	40	10	10	60	6

	SEC 2	Any One from the List of Skill Enhancement Course	5	5	10	20	2
<b>TOTAL</b>						<b>200</b>	<b>26</b>

	SUBJECT	SUBJECT NAME/CODE	CONTACT HOURS			TOTAL CONTACT HOURS	CREDIT
			L	T	P		
<b>5 TH SEM</b>	CC 11	AUDITING & ASSURANCE (BBA AT & A 501)	40	20	-	60	6
	CC 12	QUANTITATIVE TECHNIQUES FOR MANAGEMENT (BBA AT & A 502)	40	20	-	60	6
	DSE 1	(BBA AT & A 503) A/B	40	20	-	60	6
	DSE 2	(BBA AT & A 504) A/B	40	20	-	60	6
	<b>TOTAL</b>						<b>200</b>

	SUBJECT	SUBJECT NAME/CODE	CONTACT HOURS			TOTAL CONTACT HOURS	CREDIT
			L	T	P		
<b>6 TH SEM</b>	CC 13	FINANCIAL MANAGEMENT (BBA AT & A 601)	40	20	-	20	6
	CC 14	INTERNSHIP & PROJECT WORK (BBA AT & A 602)	-	-	60	60	6
	DSE 3	(BBA AT & A 603) A/B	40	20	-	60	6
	DSE 4	(BBA AT & A 604) A/B	40/10*	20/10*	NIL/40*	60	6
	<b>TOTAL</b>						<b>200</b>

**List of Discipline Specific Elective Course:**

	ACCOUNTING & AUDITING (A)	TAXATION (B)
DSE 1	ADVANCED AUDITING	ADVANCED TAX LAW PRACTICES
DSE 2	CORPORATE ACCOUNTING & FINANCIAL REPORTING	INDIRECT TAX LAW PRACTICE
DSE 3	FINANCIAL STATEMENT ANALYSIS	PUBLIC FINANCE & TAXATION
DSE 4*	ADVANCED ACCOUNTING PACKAGES- ERP & TAX FILING	TAX PLANNING & PROCEDURE

**List of General Elective papers –Interdisciplinary:**

GE 1 (GE5B-09)	MICRO ECONOMICS IN BUSINESS
GE 2 (GE5B-10)	MACRO ECONOMICS IN BUSINESS
GE 3 (GE5B-11)	BUSINESS REGULATORY FRAMEWORK
GE 4 (GE3B-05)	BUSINESS RESEARCH METHODS: TOOL & TECHNIQUES
GE 5 (GE3B-06)	BUSINESS MATHEMATICS
GE 6 (GE3B-07)	BUSINESS STATISTICS

**Any one from the list of Skill Enhancement Course:**

SEC 1	COMPUTER APPLICATION IN BUSINESS
SEC 2	ACCOUNTING SOFTWARE PACKAGES & TAX FILING

**Core Papers**  
**BBA (ACCOUNTANCY, AUDITING & TAXATION)**

<b>Semester : I</b>		
<b>C-1</b> FUNDAMENTALS OF ACCOUNTING	<b>C-2</b> PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR	
<b>Semester : II</b>		
<b>C-3</b> HUMAN RESOURCE MANAGEMENT & MARKETING MANAGEMENT	<b>C-4</b> COST ACCOUNTING	
<b>Semester : III</b>		
<b>C-5</b> ADVANCED ACCOUNTING	<b>C-6</b> INFORMATION TECNOLOGY IN BUSINESS & E- COMMERCE	<b>C-7</b> INDIAN FINANCIAL SYSTEM & FINANCIAL MARKET OPERATION
<b>Semester : IV</b>		
<b>C-8</b> PRINCIPLES OF TAXATION	<b>C-9</b> ENTREPRENUERSHIP DEVELOPMENT & BUSINESS ETHICS	<b>C-10</b> MANAGEMENT ACCOUNTING
<b>Semester : V</b>		
<b>C-11</b> AUDITING & ASSURANCE	<b>C-12</b> QUANTITATIVE TECHNIQUES FOR MANAGEMENT	
<b>Semester : VI</b>		
<b>C-13</b> FINANCIAL MANAGEMENT	<b>C-14</b> INTERNSHIP & PROJECT WORK	

**Note: All the above mentioned fourteen papers are compulsory for BBA (ACCOUNTANCY, AUDITING & TAXATION).**



<b>Serial No</b>	<b>Program Outcome</b>	<b>Mapped Courses</b>
1	Understanding of basic principles of Accounting	CC1 (BBA AT & A 102),
2	Understanding of basic principle of Auditing	CC11((BBA AT & A 501), DSE 1A.
3	Understanding of basic principles of Taxation	CC8 (BBA AT & A 401), DSE 4B, DSE 1B, DSE 2B.
4	Learning advanced accounting	CC5 (BBA AT & A 301), DSE 2A
5	Learning Management accounting & Financial management	CC10 (BBA AT & A 403), CC13 (BBA AT & A 601),DSE 3A
6	Learning Cost accounting	CC 4 (BBA AT & A 203),
7	Learning in an Information Technology platform, business economics, Indian financial system	GE 1, GE 2, SEC 1, SEC 2, DSE 4A, CC6 (BBA AT & A 302), DSE 3B, CC7 (BBA AT & A 303).
8	Learning principles of organizational behavior, human resource management	CC2 (BBA AT & A 103), CC3 (BBA AT & A 202),
9	Learning entrepreneurial issues and environmental concerns and business legal framework	AECC 2 (BBA AT & A 201), CC9 (BBA AT & A 402), GE 3
10	Learning business communication and quantitative techniques	AECC 1(BBA AT & A 101), CC12 (BBA AT & A 502), GE 4, GE 5, GE 6.

## FIRST SEMESTER

**Credit Points– 2**  
**Total Contact Hours - 20**

### **BBA AT & A: 101 COMMUNICATIVE ENGLISH**

#### **Course Objectives:**

1. To understand importance of listening and comprehending oral communication.
2. To understand the difference between in depth reading and casual reading
3. To learn the art of Oral Communication and its implication in organizational context.
4. To learn the basics of written communication applicable in business organization.
5. To understand the concept and structure of business correspondences.
6. To gain an understanding of interview and presentation skills for personal grooming.

#### **Course Outcomes:**

<b>Sl. No.</b>	<b>Course Outcome</b>	<b>Mapped Module</b>
1	Effectively listening to and comprehending oral communication	Module I – Unit 1
2	Ability to differentiate between reading styles	Module I – Unit 2
3	Ability to communicate effectively with others	Module I – Unit 3
4	Ability to write letters, notices, circulars and other written communication.	Module II – Unit 4
5	Ability to interact with business clients in organizational context	Module II – Unit 5
6	Ability to appear in interviews and deliver effective presentations	Module II – Unit 6

#### **MODULE I**

**Unit 1: Listening & Understanding Lessons:** Types and process of Listening, Importance of Listening, Aural comprehension (2L)

**Unit 2: Reading Skill:** Intensive and Extensive Reading, Skimming and Scanning (2L)

**Unit 3: Communication Skill:** Conversation Practice, Debates, and Colloquium (4L)

#### **MODULE II**

**Unit 4: Writing Skill:** Basic Rules, Introductory Grammar, Common Errors Writing CVs, Official Correspondence, Letter for approval of the authority, Circular, Agenda, Notice, Press Release, Report writing about the proceedings of any seminar, Preparation of official reports, etc. (6L)

**Unit 5: Business Communication:** Letter to Vendor-quotation, Query for details of any item, Reminder letter, Newsletters, Newspaper Reports, Advertisement, etc. (4L)

**Unit 6: Personality Grooming:** Mock Interview, Group Discussions and Seminar Presentations, Role play. (2L)

**Suggested Readings:**

1. Nilanjana Gupta, Communicate with confidence, Anthem Press
2. V. Syamala, Effective English Communication for you, Emerald Publisher
3. Krishnamohan & Meera Banerji, Developing Communication Skills
4. R. K. Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (If applicable)	Remarks (If any)
Module I /Unit 1	Listening & Understanding Lessons	2	10	1	10		
Module I /Unit 2	Reading Skill	2	10	2	10		
Module I /Unit 3	Communication Skill	4	20	3, 6	10		
Module II/ Unit 4	Writing Skill	6	30	4, 5	10		
Module II /Unit 5	Business Communication	4	20	4, 5	10		
Module II/ Unit 6	Personality Grooming	2	10	3, 6	10		

**Credit Points– 6**  
**Total Contact Hours - 60**

**BBA AT & A 102: FUNDAMENTALS OF ACCOUNTING**

**Course Objectives**

1. To understand the meaning of accounting and different accounting principles, rules of journal, ledger and trial balance.
2. To know the concept of cash book.

3. To know the pattern of final accounts of the sole proprietorship business with adjustment.
4. To know the concept of rectification of errors.
5. To know different concepts and methods of depreciation.
6. To know different concept of provisions which include provision for doubtful debt, discount on debtors and discount on creditors.
7. To know the knowledge of issue of shares and basic concept of IFRS

**Course Outcomes (CO):**

SL NO.	Course Outcome	Mapped Modules
1	Ability to understand how to record the journal entries, posting to the ledger and preparation of trial balance.	Module I – Unit 1
2	Ability to prepare double column cash book with contra entry.	Module I – Unit 2
3	Ability to prepare trading account, profit & loss account and balance sheet along with different adjustment.	Module I – Unit 3
4	Ability to rectify the errors with proper journal entry.	Module I – Unit 4
5	Ability to calculate depreciation by applying various methods.	Module II – Unit 5
6	Ability to calculate reserve and provisions of company account.	Module II – Unit 6
7	Ability to understand the process of valuation of issue of shares.	Module II – Unit 7

**MODULE 1**

**Unit 1: Meaning and Scope of Accounting (12L)**

Accounting Principles: GAAP; Accounting Transactions: Accounting Equation, Journal; Rules of debit and credit; Ledger; Trial Balance; Capital and Revenue

**Unit 2: Cash Book (6L)**

Concept of cash book and petty cash book, difference between trade discount and cash discount, preparation of double column cash book with contra entry.

**Unit 3: Final Accounts for sole proprietorship business (12L)**

Manufacturing account; Trading account; Profit and Loss Account; Balance Sheet; Adjustment entries, Closing stock, outstanding, prepaid Expenses, Pre received, Depreciation, Provision, Stock lost by Fire, Goods withdrawal by proprietors, Free sample.

**Unit 4: Rectification of Errors (8L)**

Rectification of one sided and double sided errors with the effects of suspense account and profit

## MODULE 2

### Unit 5: Depreciation

(8L)

Concept of depreciation; Causes of depreciation; depletion, amortization; Depreciation accounting; Methods of recording depreciation; Straight line and diminishing balance method.

### Unit 6: Provisions and Reserves

(6L)

Preparation of provision for doubtful debt account, provision for discount on Debtors account and provision for Discount on Creditors account, difference between provision and reserve.

### Unit 7: Company accounts

(8L)

Issue of shares (application, allotment, first call, final call) ,Calls in arrear & forfeiture of shares. Basic Concept of IFRS

### Suggested Readings

1. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
3. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
4. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
5. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Meaning and Scope of Accounting	12	20	1	1		
Module I Unit 2	Cash Book	6	10	2	1		
Module I Unit 3	Final Accounts for sole proprietorship business	12	20	3	1		

Module I Unit 4	Rectification of Errors	8	14	4	1		
Module II Unit 5	Depreciation	8	13	5	1		
Module II Unit 6	Provisions and Reserves	6	10	6	1		
Module II Unit 7	Company accounts	8	13	7	1		

**Credit Points– 6**  
**Total Contact Hours - 60**

### **BBA AT & A 103: PRINCIPLES OF MANAGEMENT & ORGANIZATIONAL BEHAVIOUR**

#### **Course Objectives:**

1. To help the students to develop cognizance of the importance of management principles.
2. To understand the planning process in the organization.
3. To enable them to analyze and understand the environment of the organization.
4. To study the system and process of effective controlling in the organization.
5. To understand the concept of behavior in a organizational settings & to explain, predict and influence behavior of others.
6. To help the students to develop the concepts of Human Behaviour.
7. To know the concept of motivation & how to motivate people for their work according to various theories.
8. To enable them to understand the group behavior & the communication process in an organization.
9. To help the students to develop the process of leading individuals, managing conflicts.
10. To enable them to understand the culture of the organization & execute the strategy according to the situation.

#### **Course Outcomes (CO):**

Sl. No.	Course Outcome	Mapped modules
1	Students will be able to have clear understanding of managerial functions like planning, and have same basic knowledge on international aspect of management	Module I/unit 1

2	Students will be able to explain the relationship between strategic, tactical and operational plans	Module I/unit 2
3	Students will be able to understand the concept of organization.	Module I/unit 3
4	Students will be able to analyze isolate issues and formulate best control methods	Module I/unit 4
5	Students will be able to develop insight on how employees behave & perform in the workplace .	Module II/unit 5
6	Students will get knowledge to improve personal adjustment & interpersonal relationship	Module II/unit 6
7	Students will be able to analyze & compare different models used to explain individual behavior related to motivation & rewards	Module II/unit 7
8	Students will be able to explain group dynamics & demonstrate skills required for working in groups.	Module II/unit 8
9	Students will learn to explore & will develop a sense of confidence & belief in themselves & their ideas.	Module II/unit 9
10	Students will be able to understand that how organizational culture influences the behavior of organizational members.	Module II/unit 10

## MODULE I

**Unit 1. Introduction to Management:** Nature, purpose and scope of management, Skills and roles of a Manager, Functions, Development of Management Theories (Classical, Neo-Classical and Modern) **(4L)**

**Unit 2. Planning Process:** Types of plans, Levels of planning, planning process, Management by objectives, Strategic Management, premising and forecasting; Decision-Making process, barriers, styles of decision making **(6L)**

**Unit 3. Organizing Procedure:** Organizational design and structure, Coordination, centralization and de-centralization, Delegation, Authority & power – concept & distinction, Line and staff organizations. **(8L)**

**Unit 4. Controlling System:** Concept, planning-control relationship, process of control, Types of Control, Control Techniques, and Staffing: Human Resource Management and Selection **(8L)**

## MODULE II

**Unit 5. Introduction to Organisational Behaviour:** The nature and determinants of organisational behaviour, need for knowledge of OB, contributing disciplines to the field, OB Model (4L)

**Unit 6. Individual differences:** Learning, Values, attitudes, Personality (MBTI, Big Five Model), Emotional Intelligence, Perception, Attribution theory (6L)

**Unit 7. Work Motivation:** Early Theories (Mc. Gregory's Theory X & Y , Abraham Maslow's Need Hierarchy Theory Herzberg's Two Factor Theory) & Contemporary Theories (Mc. Clelland's 3 Needs Theory , Alderfer's ERG Theory , Adam's Equity Theory & Vroom's Expectancy Theory, Goal Setting Theory), Application of Motivation Theories & workers participation management. (6L)

**Unit 8. Group Behaviour:** Types of Groups, Stages of Group Development, Group Decision Making, Understanding Teamwork: Types of Teams, Creating Effective teams, Communication: significance, types, barriers, overcoming barriers. (6L)

**Unit 9. Leadership:** Basic Approaches (Trait Theories, Behavioural Theories & Contingency Theories) & Contemporary Issues in Leadership. Conflict: levels of conflict, resolving conflicts; power and politics: sources of power, use of power (6L)

**Unit 10. Organisation culture and Change:** Effects of culture, changing Organisational culture forces of change, Resistance to change, the change process (6L)

### Suggested Readings:

1. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi. Robbins, Stephen P: "Organizational Behavior" Prentice Hall.
2. Govindarajan & Natarajan: Principles of Management, Prentice Hall of India Private Limited.
3. Stoner, Freeman & Gilbert, Jr.: Management, Prentice Hall of India private Limited
4. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill,

Module Number	Content	Total Hours	% age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	Introduction to Management	4	7	1	8		
Module I/unit 2	Planning Process	6	10	2	8		
Module I/unit 3	Organizing Procedure	8	10	3	8		
Module I/unit 4	Controlling System	8	10	4	8		



Module II/unit 5	Introduction to Organizational Behavior	4	7	6	8		
Module II/unit6	Individual differences	6	12	6	8		
Module II /unit7	Work Motivation	6	12	7	8		
Module II /unit 8	Group Behavior	6	10	8	8		
Module II /unit 9	Leadership	6	12	9	8		
Module II/unit 10	Organization culture and Change	6	10	10	8		

[NOTE: FOR BBA AT & A 104, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]

## SECOND SEMESTER

### BBA AT & A 201: ENVIRONMENTAL STUDIES

#### Course Objectives:

1. To understand the concept of ecology and eco system
2. To understand the concept of ecological succession
3. To understand the different types of natural resources – renewable and non-renewable
4. To understand the concept of biodiversity and conservation of resources
5. To understand the reasons behind environmental pollution – its effects and control measures
6. To understand environmental policies and implications of climate change.

#### Course Outcomes:

Sl. No.	Course Outcome	Mapped Modules
1	Ability to define ecology and knowledge of eco system	Module I/unit 1
2	Ability to differentiate between different types of eco systems	Module I/unit 2
3	Ability to determine renewable and non-renewable natural resources	Module I/unit 3
4	Ability to understand biodiversity and its relationship with natural resources	Module II/unit 4
5	Ability to determine the reasons behind environmental pollution and means of controlling the same.	Module II/unit 5

<b>6</b>	Ability to understand the implications of change in climate and environmental policies.	Module II/unit 6
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## **MODULE I**

### **Unit 1: Introduction to Environmental Studies**

Concept of Ecology and Eco-system, Structure and Function of an Ecosystem (2L)

### **Unit 2: Ecosystems Ecological Succession-**

Food chains, food webs and ecological pyramids -Energy flow in the ecosystem, energy flow models - Different types of ecosystem; Forest, Desert and Aquatic (Ponds and Oceans) Biomes - Land resources: Land degradation, Landslides, Soil erosion (4L)

### **Unit 3: Natural Resources**

Renewable and Non- Renewable Resources Forest resources: Uses, types and importance, deforestation and its effects, Forest biodiversity and- tribal population Water resources: Distribution of water on Earth; Use and over-exploitation of surface and ground-water; conflicts over water (international & Energy resources: Renewable and Non-renewable energy sources; Use of alternative energy-inter-state) Sources (4L)

## **MODULE II**

### **Unit 4: Biodiversity and conservation Introduction**

Definition: Levels of biological diversity: Genetics, Species and Eco-System- Conservation of biodiversity: In situ and Ex situ conservation of bio diversity; Endangered and- Threats to biodiversity; Value (services) of biodiversity; man-wildlife conflicts, biological invasions - Diversity, Biodiversity hot spots and mega biodiversity countries. Endemic species of India (4L)

### **Unit 5: Environmental Pollution**

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution- Fireworks Pollution- Solid waste management: Control measures of urban and industrial waste. - Nuclear hazards and human health risks. (2L)

### **Unit 6: Environmental Policies & Climate change**

Global warming, ozone layer depletion, acid rain and its impacts on human-Practices Environment Laws: Environment Protection Act, 1986; Air (Prevention-communities and

agriculture & Control of Pollution) Act, 1981; Water (Prevention and control of Pollution) Act, 1972; Wildlife Protection Act, 1972; (4L)

### Suggested Readings:

1. Carsen, R. 2002. Silent Spring, Houghton Mifflin, Harcourt
2. Rao, M.N & Datta, A.K. 1987. Waste Water Treatment, Oxford and IBH Publishing Co. Pvt. Ltd.
3. Raven, P.H Hassenzahl, D.M. & Berg L.R, 2012 Environment. 8th Edition. John Wiley & Sons.
4. Singh, J.S. Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	<b>Introduction to Environmental Studies</b>	2	10	1	9		
Module I Unit 2	<b>Ecosystems Ecological Succession</b>	4	20	2	9		
Module I Unit 3	<b>Natural Resources</b>	4	20	3	9		
Module II Unit 4	<b>Biodiversity and conservation Introduction</b>	4	20	4	9		
Module II Unit 5	<b>Environmental Pollution</b>	2	10	5	9		
Module II Unit 6	<b>Environmental Policies &amp; Climate changes</b>	4	20	6	9		

**Credit Points– 6**  
**Total Contact Hours - 60**

**BBA AT & A 202: HUMAN RESOURCE MANAGEMENT & MARKETING  
MANAGEMENT**

**Course Objectives**

1. To understand different elements of marketing. To gain knowledge on the impact of the marketing process on the sustainability of any enterprise.
2. To understand the overview and concept of consumer behavior and market research. To analyze different needs of consumers and strategize ways to satisfy them.
3. To gain knowledge on different promotional mix elements and how they can be used optimally for effective communication models. To understand the paradigm shifts from traditional to digital marketing as the need of the hour.
4. To understand the process of selling, buyer seller dyads and the channel design.
5. To develop the understanding of the concept of HRM & to understand its relevance in organizations & to ensure the right distribution of manpower in a organization.
6. To provide a Comprehensive platform for the development of Human Recourses in the organization.
7. To understand the requirement of labor & management by securing high level of understanding for uninterrupted production of an organization.

**Course Outcomes (CO):**

<b>Sl</b>	<b>Course Outcome</b>	<b>Mapped modules</b>
1	Apply suitable marketing activities (STP) to enhance customer values. Analyze marketing environment for suitable marketing plans and techniques to survive at present and sustain in the future.	Module 1/unit 1
2	Students can identify how customers behave differently. They can conduct marketing research to solve any managerial problems.	Module 1/unit 2
3	Optimized use of promotional mix elements to develop appropriate advertising campaign. Design digital marketing strategies to reach customers effectively.	Module 1/unit 3
4	Apply appropriate presentation and demonstration method for effective selling process. Design relevant channel design and deduce ways to resolve channel conflict	Module 1/unit 4

5	Students will be able to understand that how to contribute to the development, implementation & evaluation of employee recruitment & selection	Module 2/unit 5
6	It provides the ground rules to build an organization excelling in people process, products & profits. It can help to detail out the compensation of the employees	Module 2/unit 6
7	Students will be able to understand the process to avoid the conflicts of management & employees. It provides possible solutions when the problem occurs in an organization	Module 2/unit 7

## **MODULE –I**

### **Marketing Management**

**Unit 1: Basic Concepts** – Market, Product and Brand; Marketing Environment, STPD Concept  
(6L)

**Unit 2: Consumer Behaviour and Market Research** – Overview and Concepts (6L)

**Unit 3: Advertising and Sales Promotion** – Promotional Mix Elements, Advertising Models, Concept of Digital Marketing (10L)

**Unit 4: Sales & Marketing Channels** – Overview of Selling Process, Channel Design and Functions. (8L)

## **MODULE –II**

### **Human Resource Management**

1. **HR Planning and Management** – Scope, Objectives and Functions ; Recruitment & Selection – Process and Methods (10L)
2. **Human Resource Development, Performance Appraisal & Compensation Management** – Concept, Process, Methods and Objectives. (10L)
3. **Industrial Relations** – Trends and Policies (10L)

### **Suggested Readings**

#### **Marketing**

1. Kotler, P., Keller, K., Koshy, A. & Jha, M. - Marketing Management, Pearson
2. Saxena, R. - Marketing Management, TMH
3. Ramaswamy & Namakumari - Marketing Management; McMillan
4. Govindarajan Madabusi: Marketing Management, Prentice-Hall of India Pvt.Ltd

## Human Resource Management

1. Agarwala T. - Strategic Human Resource Management, OUP
2. Aswathappa, K. - Human Resource Management, Tata McGraw Hill
3. Ramaswamy, E.A. - Managing Human Resources, OUP
4. Saiyadain, M.S - Human Resource Management , Tata McGraw Hill

Module Number	Content	Total Hours	% age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	Basic Concepts	6	10	1	8		
Module I/unit 2	Consumer Behaviour and Market Research	6	10	2	8		
Module I/unit 3	Advertising and Sales Promotion	10	16	3	8		
Module I/unit 4	Sales & Marketing Channels	8	16	4	8		
Module II/unit 5	HR Planning and Management	10	16	5	8		
Module II/unit 6	Human Resource Development, Performance Appraisal & Compensation Management	10	16	6	8		
Module II/unit 7	Industrial Relations	10	16	7	8		

**Credit Points– 6**  
**Total Contact Hours - 60**

## BBA AT & A 203: COST ACCOUNTING

### Course Objective

1. To make aware about the cost structure and different cost elements. Also to understand the features of cost sheet and cost audit.
2. To understand the concept of cost sheet and its different elements.
3. To understand various aspects of material control and wastage.
4. To understand various aspects of labour control, labour turnover and idle time.
5. To understand classification of overheads and methods of absorption.
6. To understand different methods of costing which includes contract costing, jobcosting, process costing and operating costing.

## Course Outcomes (CO):

SL NO.	Course Outcome	Mapped Modules
1	Ability to define various components of total cost of a product.	Module 1 – Unit 1
2	Ability to draft cost sheet to find sales price and unit cost of a product.	Module 1 – Unit 2
3	Ability to determine various levels of material i.e. Reorder level, Maximum level, Minimum level and EOQ.	Module 1 – Unit 3
4	Ability to determine the different methods of wage calculation, payment rate, idle time and overtime calculations. Also to calculate different incentive schemes.	Module 2 – Unit 4
5	Ability to determine the Overhead rates and the basis of allocation and apportionment.	Module 2 – Unit 5
6	Ability to calculate cost under different costing method, such as job costing, contract costing, process costing.	Module 2 – Unit 6

## MODULE I

### Unit 1: Introduction to Cost Accounting

Nature and scope of cost accounting; Cost concepts, objectives and advantages, cost classification: direct, indirect, element wise, function wise, behaviour wise, sunk cost opportunity cost: Essentials of a good cost accounting system: Difference between cost and Management accounting: Concept of Cost Audit. **(10L)**

### Unit 2: Cost Sheet

Concept of Cost Sheet, elements of total cost, preparation of Cost sheet, preparation of per unit cost and estimated Cost Sheet. **(8L)**

### Unit 3: Accounting for Material

Economic Order Quantity, different stock levels, ABC analysis (selective inventory concept): concept of Periodic inventory & Perpetual inventory, Various stock levels: JIT purchase: Selective methods of Material Control Pricing of material issues-FIFO, LIFO, Weighted average. **(12L)**

## MODULE II

### Unit 4: Accounting for Labour

Labour cost control procedure; Labour turnover; idle time and overtime; Methods of wage payment-time and piece rates; Incentive schemes, Bonus schemes **(8L)**

### Unit 5: Accounting for Overheads

Absorption, allocation and apportionment of overheads: Determination of overhead rates; Under and Over absorption and its treatment, Primary and secondary distribution of overhead. (10L)

### Unit 6: Specific Order Costing:

Contract costing; Job Costing, Operating costing (Transport); Process costing excluding joint and by-products. (12L)

### Suggested Readings:

1. B.Banerjee, Cost Accounting, PHI
2. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
3. M.Y.Khan & P.K.Jain, Management Accounting, TMH
4. R.Anthony, Management Accounting, Taraporewala
5. Colin Drury, Management & Cost Accounting, Chapman & Hall
6. K.S.Thakur, Cost Accounting, Excel Books

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module 1 Unit 1	Introduction to Cost Accounting	10	17	1	6		
Module 1 Unit 2	Cost Sheet	8	13	2	6		
Module 1 Unit 3	Accounting for Material	12	20	3	6		
Module 2 Unit 4	Accounting for Labour	8	13	4	6		
Module 2 Unit 5	Accounting for Overheads	10	17	5	6		
Module 2 Unit 6	Specific Order Costing	12	20	6	6		

[NOTE: FOR BBA AT & A 204, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]



## THIRD SEMESTER

**Credit Points– 6**  
**Total Contact Hours - 60**

### BBA AT & A 301: ADVANCED ACCOUNTING

#### Course Objective

1. To understand the meaning Hire-Purchase and Installment Systems.
2. To understand the terms used in Partnership accounts.
3. To know how the accounting entries are posted in books for Share Capital & Debentures.
4. To know the accounting system for Amalgamation of Companies.
5. To know the accounting system for Holding Companies
6. To understand the terms used in Banking Company

#### Course Outcome

Sl. No.	Course Outcome	Mapped Modules
1	To record the basic of Hire-Purchase accounting.	Module I/ Unit 1
2	Memorize how to calculate Partnership accounts.	Module I/ Unit 2
3	Learn how to record the books for Share Capital & Debentures of a business entity.	Module I/ Unit 3
4	Learn how to record the books for Amalgamation of Companies.	Module II/ Unit 4
5	Memorize the accounting system for Holding Companies.	Module II/ Unit 5
6	Memorize the terms used in Banking Company	Module II/ Unit 6

#### MODULE-I:

##### Unit 1: Accounting for Hire-Purchase and Installment Systems

Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession. [8L]

##### Unit 2: Partnership accounts

P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both ; correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to

capital; Death of a partner. [14L]

### Unit 3: Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares; concept & process of book Issue of rights and bonus shares; Redemption of Preference shares; Issue and Redemption of Debentures. [12L]

## MODULE-II:

### Unit 4: Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. [10L]

### Unit 5: Accounts of Holding Companies

Preparation of Consolidated Balance Sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). Simple problems only [10L]

### Unit 6: Banking Company

Difference between Balance sheet of Banking and non-Banking companies; prudential norms.; Asset structure of a Commercial Bank; Non- performing assets (NPA). [6L]

### Suggested Readings:

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S.Chand & Co., New Delhi.
2. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting., Vikas Publishing House, New Delhi.
3. Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi
4. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	Accounting for Hire-Purchase and Instalment Systems	8	13	1	1		
Module I/unit 2	Partnership accounts	14	23	2	1		
Module I/unit 3	Accounting for Share Capital & Debentures	12	20	3	1		

Module II/unit 4	Amalgamation of Companies	10	17	4	1		
Module II/unit 5	Accounts of Holding Companies	10	17	5	1		
Module II/unit6	Banking Company	6	10	6	1		

**Credit Points – 6**  
**Total Contact Hours – 60**

### **BBA AT & A 302: IT IN BUSINESS & E-COMMERCE**

**Course Objective:**

1. To understand foundational concepts of information systems
2. To understand the concept of business in context of Information Technology
3. To understand the concept of E-Commerce
4. To generate a generic framework for E-Commerce
5. To understand the concept of EDI technology
6. To understand the computer threats and security
7. To understand basic Ethical concept in E-Commerce

**Course Outcome:**

Sl. No.	Course Outcome	Mapped Modules
1	Understand foundational concepts of information systems	Module I – Unit 1
2	Must be able to match different levels of information with different hierarchical level of management	Module I – Unit 2
3	Must be able to define the E-commerce	Module I – Unit 3
4	Able to generate a generic framework for E-Commerce	Module II – Unit 4
5	Understand the concept of EDI technology, Electronic Payment Systems	Module II – Unit 5
6	Understand the computer threats and security	Module II – Unit 6

7	Understand basic Ethical concept in E-Commerce and IPR	Module II – Unit 7
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## **Module I**

### **UNIT 1: INTRODUCTION**

Introduction to Information Systems, Use of computers for managerial applications, Technology issues and data processing in organisations, shift in Information system thinking, latest trends in Information Technology, computer security

[4 L]

### **UNIT 2: IT IN BUSINESS ENVIRONMENT**

Information System & their role in business systems, changing role of information System, end users of information System, information as a corporate resource, types of information (strategic, tactical & operational), levels of management & information needs, types of information systems (Transaction processing, Decision Support, executive support, Enterprise Resource Planning [ERP])

[10 L]

### **UNIT 3: E-COMMERCE AND ITS TECHNOLOGICAL ASPECTS**

Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E Commerce Architecture.

[10 L]

## **Module II**

### **UNIT – 4: CONSUMER ORIENTED E-COMMERCE**

E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E services: Categories of e-services, Web-enabled services, and matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.

[10 L]

### **UNIT – 5: ELECTRONIC DATA INTERCHANGE**

Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System:

Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet.

[10 L]

#### **UNIT – 6: SECURITY IN E-COMMERCE**

Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

[8 L]

#### **UNIT – 7: ISSUES IN E-COMMERCE**

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance.

[8 L]

#### **Suggested Readings:**

1. C. S. V. Murthy – E-Commerce, Himalaya Publishing House
2. Elias. M. Awad, “Electronic Commerce”, Prentice-Hall of India Pvt Ltd.
3. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
4. Efraim Turban, Jae Lee, David King, H. Michael Chung, “Electronic Commerce–A Managerial Perspective”, Addison-Wesley.

<b>Module No.</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (If applicable)</b>	<b>Remarks (If any)</b>
Module I Unit 1	Introduction	4	6	1	7		
Module I Unit 2	IT in business environment	10	17	2	7		

Module I Unit 3	E-Commerce and its technological aspects	10	17	3	7		
Module II Unit 4	Consumer oriented E-Commerce	10	17	4	7		
Module II Unit 5	Electronic data interchange	10	17	5	7		
Module II Unit 6	Security in E-Commerce	8	13	6	7		
Module II Unit 7	Issues in E-Commerce	8	13	7	7		

**Credit Points– 6**  
**Total Contact Hours - 60**

### **BBA AT & A 303: INDIAN FINANCIAL SYSTEM & FINANCIAL MARKET OPERATIONS**

#### **Course Objectives**

1. To describe the different components of a financial system and their role.
2. To demonstrate the instruments, participants and operation of the money market as well as capital market
3. To explain the recent developments in the Indian financial institutes along with banking industry
4. To explain monetary policy and functions of development banks
5. To provide an overview of project finance and non-banking financial institutions
6. To understand the financial services institutes and their functions
7. To explore the functions and working mechanism of Credit Rating Agencies.

#### **Course Outcomes**

SL NO.	Course Outcome	Mapped Modules
<b>1.</b>	Students will be able to understand the overall financial system of India and role of financial intermediaries	<b>Unit 1</b>

2	Students will be able to know about Indian Money and Capital market along with the functions of stock exchanges	<b>Unit 2</b>
3	Students will be able to examine the credit creation process by commercial banks, regulations of central bank	<b>Unit 3</b>
4	Students will be able to know the needs of development banks with their functions along with monetary policy	<b>Unit 4</b>
5	Students will be able to identify role of project capital, working capital finance in the context of Indian economy	<b>Unit 5</b>
6	Students will be able to explore the working mechanism and functional areas of Merchant bankers, underwriters, credit rating agencies and the role of factoring services as per SEBI guidelines	<b>Unit 6</b>
7	Students will be able to understand the concepts of Credit Rating Agencies	<b>Unit 7</b>

## **MODULE-I:**

**Unit 1: Financial System:** Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. An overview of Indian financial system; important aspects of reforms in the Indian Financial Sector following liberalization. **[10L]**

**Unit 2: Financial Markets:** Money market – functions, organization and instruments (Treasury Bill, Commercial Bill, Commercial Paper); Role of RBI in adjustment of liquidity in Indian Money Market;

Capital Market – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Major stock exchanges in India. **[10L]**

**Unit 3 : Indian Banking System :** Functions; different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; Concept of Money Multiplier. The Reserve Bank of India: Functions; **[8L]**

**Unit 4: Banking & Financial policies:** Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.

Development bank: Concept and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, ICICI, SIDBI, NABARD) **[8L]**

## MODULE-II:

**Unit 5: Financial Institutions:** Role of Financial Institutions in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy;

Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs). **[10L]**

**Unit 6: Financial Services:** Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India; Venture capital Finance-Definition, Stages; Factoring and Forfeiting services. SEBI guidelines. **[12L]**

**Unit 7: Credit rating Agencies:** Credit rating-concept & types, Functions & limitations. **[2L]**

## Suggested Readings

1. Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
2. Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.
3. Khan, M. Y and PK Jain. *Financial Services*. McGraw Hill Education.
4. Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	<b>Financial System</b>	10	17	1	7		
Module I Unit 2	<b>Financial Markets</b>	10	17	2	7		
Module I Unit 3	<b>Indian Banking System</b>	8	13	3	7		



Module I Unit 4	<b>Banking &amp; Financial policies</b>	8	13	4	7		
Module II Unit 5	<b>Financial Institutions</b>	10	17	5	7		
Module II Unit 6	<b>Financial Services</b>	12	20	6	7		
Module II Unit 7	<b>Credit rating Agencies</b>	2	3	7	7		

[NOTE: FOR BBA AT & A 304, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]

**Credit Points– 2**  
**Total Contact Hours - 20**

### **BBA AT & A 305: COMPUTER APPLICATION IN BUSINESS**

#### **Course Objectives:**

1. Introduced students to information, its need, use, characteristics and level of information, organizational levels, Information System and Decision Structures.
2. To learn the data representation and types of number systems.
3. Knowledge of computer equipment, including both hardware and software.
4. To learn file organization and database management systems.
5. To learn the concepts of data communication and networking.
6. Knowledge of OSI and TCP/IP protocols.
7. Introduced network security and cryptography

#### **Course Outcomes: (CO)**

<b>Sl. No.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Understand different information systems including DSS, MIS and TPS	Module I – Unit 1

2	Recognize the difference between bit, byte, KB, MB, GB and TB and binary, decimal, octal and hexadecimal systems.	Module I – Unit 2
3	Able to identify the various model, components of computer and how it works.	Module I – Unit 3
4	Understand the concept of database management system and file processing system.	Module II – Unit 4
5	Understand the concept of network technology, business process and knowledge process outsourcing.	Module II – Unit 5
6	Learned the networking protocols in detail.	Module II – Unit 6
7	Recognize different security threats and concept of cryptography	Module II – Unit 7

## **MODULE I**

### **Unit 1: Information Technology and Business – An Overview**

Concepts of data, information and computer based information system. Impact of information technology on business (business data processing, intra-organisational and inter organisational communication by using network technology, business process and knowledge process outsourcing). Types of Information System - Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) - and their implementation at managerial levels (operational, tactical and strategic) (4L)

### **Unit 2: Number System and Representation of Data in Computing System.**

Data representation – bits, bytes, KB, MB, GB, TB. Concept of Number systems [Decimal, Binary, Octal and Hexadecimal], Binary arithmetic [addition, subtraction using 1's & 2's complement method], Computer Codes – BCD, EBCDIC, ASCII. (2L)

### **Unit 3: Fundamentals of Computer**

Components of digital computer and their functions (input unit, processing unit, output unit and storage unit). Basic concepts of hardware & software. Relationship between hardware and software. Types of software: System software – Operating systems [characteristics & functions, uses of GUI based O.S. – LINUX AND WINDOWS]. (4L)

## **MODULE II**

### **Unit 4: Data organization and Data Base Management System:-**

(a) Data organization: Character, field, record, file and database. Types of Data Processing Systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organization Vs. Database File organization.

(b) Data Base Management System: Concept of Data Base Management System, Important terms of Database [including Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential integrity, Table, Views, Data Dictionary]. Types of database [hierarchical, network and relational].

(4L)

### **Unit 5: Data Communication and Computer Network**

(a) Data Communication: Concept of Data communications, Transmission Modes [Simplex, Half-Duplex, Full Duplex, Serial, Parallel, Synchronous, Asynchronous], Communication Media. Wireless and satellite communication, Wireless Broadband, WAP, Network components – Bridge, Switch, Router, Gateway.

(b) Computer Networks: Network Concept, Types: LAN, WAN, MAN, VAN, SAN. Various Topologies: Bus, Star, Ring, Mesh, Tree.

(2L)

### **Unit 6: Introduction to Internet**

Meaning of Internet. Concepts of Internet Intranet and Extranet, IP Address (IPv4, IPv6), URL, Domain name System. Internet Protocols - TCP/IP, UDP, FTP, TELNET, (brief ideas only). HTML, DHTML AND XML.

(2L)

### **Unit 7: Security Issues**

Security threats - Virus, Trojan, Hacking, Spam. Security Measures - Firewall, Antivirus software, Digital Signature. Concept of data Encryption & Decryption. Symmetric and asymmetric encryption. Digital envelope.

(2L)

**Suggested Readings:**

1. Turban, Rainer and Potter, Introduction to Information Technology, Wiley
2. ITLESL, Introduction to Information Technology, Pearson
3. Sinha & Sinha, Fundamentals of Computers, BPB Publication
4. Ramesh Behl, Information Technology for Management, TMH

<b>Module No.</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (If applicable)</b>	<b>Remarks (If any)</b>
Module I Unit 1	Information Technology and Business – An Overview	4	20	1	7		
Module I Unit 2	Number System and Representation of Data in Computing System.	2	10	2	7		
Module I Unit 3	Fundamentals of Computer	4	20	3	7		
Module II Unit 4	Data organization and Data Base Management System:-	4	20	4	7		
Module II Unit 5	Data Communication and Computer Network	2	10	5	7		
Module II Unit 6	Introduction to Internet	2	10	6	7		
Module II Unit 7	Security Issues	2	10	7	7		

## FOURTH SEMESTER

Credit Points– 6  
Total Contact Hours – 60

### BBA AT & A 401: PRINCIPALS OF TAXATION

#### Learning Objective

1. To understand the Basic Concepts of Income tax.
2. To understand the concept of salary & Income from House property.
3. To know the concept of profit & gains of Business or Profession
4. To know the concept of Capital gains & Income from other sources
5. To understand the computation of Gross Total Income.

Sl. No	Course Outcome	Mapped Modules
1	Memorize the Basic Concepts of Income tax.	Module I/ Unit 1
2	Understand the Heads of salary & Income from House Property	Module I/ Unit 2
3	Demonstrate the concept of profit and gains from business & Profession	Module I/ Unit 3
4	Understand the concept of Capital Gain & Income from other Sources	Module II/ Unit 4
5	Learn the computation of Gross total Income	Module II/ Unit 5

#### MODULE-I

##### UNIT 1: History & Concept of Income tax

Brief History of Income tax in India - Basic Concepts- Finance Act- Definitions -Rates of Income Tax- Accelerated Assessment. Agricultural Income Partly Agricultural Income- Residential Status of different assesses Incidence of tax- Exempted Income.

(12L)

##### UNIT 2: Salary & Income from House Property

**Salary:** Chargeability –Definition- Allowances- Perquisites – valuation of perquisites- Profit in lieu of salary- Deductions from salary- treatment of Provident funds- Computation of Taxable Salary.

**Income from House Property:** Basis of Charge- Deemed ownership –Exemptions- Annual value determination in various cases Deductions –Treatment of Unrealized rent, recovery of unrealized rent and arrears of rent- Computation of Income from House Property.

(16L)

### UNIT 3: Profit and Gains of Business or Profession

Chargeability-Rules for assessment of business income – Deductions expressly allowed – Other deductions under section 36 and 37- Expenses expressly disallowed – Expenses not deductible in certain circumstances – Expenses allowable only on actual payment –Provisions regarding maintenance of accounts and audit- Depreciation – Block of assets – Computation of allowable depreciation and book value of the block of assets- Computation of profits and gains from business or profession

(10L)

### MODULE-II

#### UNIT 4: Capital gains & Income from other sources

Basis of charge- Capital Assets - Short-term and Long- term capital gains- Transfer of capital assets- Cost of Acquisition – Indexation of cost of acquisition. Capital Gains exempt from tax- Capital Gains exempt from tax- Computation of taxable capital gain and tax liability on capital gain- Income from other sources General chargeability -Specific Chargeability, Kinds of securities & Grossing up of interest- Bond washing transaction - Deductions allowed - Deduction not permitted- Computation of income under the head Income from Other Sources.

(12L)

#### UNIT 5: Computation of Gross Total Income

Aggregation and Clubbing of income of other persons - Computation of deemed income- Set off and carry forward of losses- Intra-head and Inter-head set off-Order of set off - Rules regarding carry forward- Computation of Gross Total Income.

(10L)

#### Suggested Readings

1. Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann
2. Lal and Vashist, Direct Taxes, Pearson
3. Ahuja and Gupta, Direct Taxes Law and Practice, Bharat
4. Roy, S. K., Principles and Practice of Direct & Indirect Taxes

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	History & Concept of Income tax	12	20	1	3		
Module I/unit 2	Salary & Income from House Property	16	26	2	3		
Module I/unit 3	Profit and Gains of Business or Profession	10	17	3	3		

Module II/unit 4	Capital gains & Income from other sources	12	20	4	3		
Module II/unit 5	Computation of Gross TotalIncome	10	17	5	3		

**Credit Points– 6**  
**Total Contact Hours – 60**

### **BBA AT & A 402: ENTREPRENURESHIP & ETHICS**

#### **Course Objectives**

1. To understand the function of the entrepreneur in the successful, commercial application of innovations.
2. To investigate methods and behaviors used by entrepreneurs to identify business opportunities and put them into practice.
3. To discuss how ethical behavior impacts on business decisions for a selected business startup.
4. To get better knowledge about the necessary traits for an Entrepreneurs.
5. To build and check the feasibility of business projects and the development of the projects for the same.
6. To provide the overview of Business Ethics and its importance.
7. To understand the various Management and Business scenarios of Ethics.
8. To get the overall knowledge on corporate culture and its impact on business.
9. To study the corporate Governance with special emphasis to live and current examples on the various management organizations.

#### **Course Outcome**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Able to understand the basics and needs of Entrepreneurship.	Module I – Unit 1
2	Able to understand the need and nature of entrepreneurship.	Module I – Unit 2
3	Able to understand the reason to generate startups with various business decisions.	Module I – Unit 3
4	Able to develop certain skills of Entrepreneurship.	Module I – Unit 4
5	Able to understand business projects which develop to build business projects.	Module II – Unit 5
6	Able to understand ethical running of business.	Module II – Unit 6

7	Able to understand the corporate culture helps to develop management processes.	Module II – Unit 7
8	Able to understand corporate Governance and important role in framing policies and principles for any management organization.	Module II – Unit 8

## MODULE I

### Unit 1: Introduction

Theories of Entrepreneurship, Role and Importance of Entrepreneur in Economic Growth.

[4L]

### Unit 2: Entrepreneurial Behaviours

Entrepreneurial Motivation, Need for Achievement Theory, Risk-taking Behavior, Innovation and Entrepreneur

[10L]

### Unit 3: Entrepreneurial Traits

Definitions, Characteristics of Entrepreneurs, Entrepreneurial Types, Functions of Entrepreneur

[8L]

### Unit 4: Project Feasibility Analysis

Business Ideas – Sources, processing; Input Requirements, Sources of Financing, Technical Assistance, Marketing Assistance, Preparation of Feasibility Reports, Legal Formalities and Documentation.

[12L]

## MODULE II

### Unit 5: Business Ethics

Introduction – Meaning - Scope – Types of Ethics -factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Corporate Social Responsibility.

[8L]

### Unit 6: Ethics in Management

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

[8L]

### Unit 7: Role of Corporate Culture in Business

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

[4L]



## Unit 8: Corporate Governance

Meaning, scope, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

[6L]

### Suggested Readings:

1. Chakraborty, Tridib: Introducing Entrepreneurship Development, Modern Book Agency.
2. Manimala, M.J. : Entrepreneurial Policies and Strategies, TMH
3. Murthy CSV: Business Ethics and Corporate Governance, HPH
4. Dr. K. Nirmala, Karunakara Reddy: Business Ethics and Corporate Governance, HPH

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (If applicable)	Remarks (If any)
Module I Unit 1	Introduction	4	6	1	9		
Module I Unit 2	Entrepreneurial behaviors	10	16	2	9		
Module I Unit 3	Entrepreneurial traits	8	14	3	9		
Module I Unit 4	Project feasibility analysis	12	20	4	9		
Module II Unit 5	Business ethics	8	14	5	9		
Module II Unit 6	Ethics in Management	8	14	6	9		
Module II Unit 7	Role of Corporate Culture in Business	4	6	7	9		
Module II Unit 8	Corporate governance	6	10	8	9		

**Credit Points– 6**  
**Total Contact Hours - 60**

### **BBA AT & A 403: MANAGEMENT ACCOUNTING**

#### **Course Objectives**

1. To understand meaning and scope of financial accounting and management accounting
2. To analyse financial statements
3. To able to compute financial ratios
4. To know about Cost Volume Profit analysis and decision regarding product mix
5. To describe techniques for budgeting
6. To examine differences between standard costing & budgetary techniques and variance analysis
7. To identify recent concepts of accounting

#### **Course Outcomes**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
<b>1.</b>	Students will be able to conceptualise the meaning and scope of financial as well as managerial accounting	<b>Unit 1</b>
<b>2</b>	Students will be able to analyse and interpret the financial statements such as cash flow and fund flow statement	<b>Unit 2</b>
<b>3</b>	Students will be able to compute and infer the financial implications based on several ratios	<b>Unit 3</b>
<b>4</b>	Students will be able to take up decisions based on marginal costing techniques	<b>Unit 4</b>
<b>5</b>	Students will be able to describe types, functions and solve numerical problem on cash & capital budget to have managerial inferences	<b>Unit 5</b>
<b>6</b>	Students will be able to demonstrate variance for labour, material and overhead more over can estimate budgets to compare with standard cost	<b>Unit 6</b>

7	Students will be able to know about accounting concepts like responsibility, inflation and human resource accounting	<b>Unit 7</b>
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## **MODULE I:**

### **Unit 1: Management Accounting Concepts**

Meaning, nature, scope and functions of management accounting; Management Accounting vs Financial Accounting. **(4L)**

### **Unit 2 : Financial Statement Analysis**

Fund flow statement, Cash flow statement (AS3), Comparative statement, Common size statement. **(10L)**

### **Unit 3 : Ratio analysis**

Computation and implications -Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages and limitations of accounting ratios. **(10L)**

**Unit 4: Break Even analysis & Marginal Costing-** Break even analysis, Marginal Costing margin of safety, , Marginal costing as a tool for decision making – make or buy; Change of product mix; shut down decision. **(10L)**

## **MODULE II:**

### **Unit 5 : Budgeting for Profit Planning and Control**

Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and Flexible budgeting, cash budget; Zero base budgeting. Numerical on Flexible and Cash Budget. **(10L)**

### **Unit 6: Standard Costing & variance**

Meaning, differences between standard costing & budgetary control, advantages & disadvantages, numerical on standard costing, Materials Variance, Labour variances, Overhead variance. **(10L)**

**Unit 7: Overview of latest developments in Accounting-**Transfer Pricing, Responsibility, accounting, Inflation accounting, Divisional performance analysis, Human Resources Accounting **(6L)**

**Suggested Readings:**

1. Khan M.Y. and Jain P.K.: Management Accounting, TMH.  
Kaplan R.S. and Aktinson. A.A.: Advanced Management Accounting, Prentice Hall of India.
2. Arora M.N.: Cost Accounting Principles and Practices; Vikas Publishing House.
3. Jain S.P. & Narang K.L.: Cost Accounting; Kalyani, New Delhi.
4. Bhabatosh Banerjee: Financial Policy & Management Accounting, Prentice Hall of India Ltd.

<b>Module No.</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (if any)</b>
Module I Unit 1	Management Accounting Concepts	4	5	1	7		
Module I Unit 2	Financial Statement Analysis	10	17	2	7		
Module I Unit 3	Ratio analysis	10	17	3	7		
Module I Unit 4	Break Even analysis & Marginal Costing	10	17	4	7		
Module II Unit 5	Budgeting for Profit Planning and Control	10	17	5	7		
Module II Unit 6	Standard Costing & variance	10	17	6	7		
Module II Unit 7	Overview of latest developments in Accounting	6	10	7	7		

[NOTE: FOR BBA AT & A 404, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]

**Credit Points– 2**  
**Total Contact Hours – 20**

### **BBA AT & A 405: ACCOUNTING SOFTWARE PACKGES & TAX FILING**

#### **Learning Objectives**

1. To understand the Basic Concepts of Accounting.
2. To understand the Fundamentals of Tally. ERP 9.
3. To know how to records Inventory transaction in Tally ERP 9.
4. To know how to records Voucher Entry in Tally.ERP 9.
5. To know how to records Income tax and e filing of ITRs
6. To know the mechanism of TDS & E-filing

#### **Course Outcomes**

<b>Sl</b>	<b>Course Outcome</b>	<b>Mapped modules</b>
1	Memorize the Basic Concepts of Accounting.	Module 1/ Unit 1
2	Understand the Fundamentals of Tally. ERP 9.	Module 1/ Unit 2
3	Understand the Fundamentals configurations inTally. ERP 9	Module1/ Unit 3
4	Memorize the mechanism of Inventory transaction in Tally ERP 9.	Module2/ Unit 4
5	Memorize the mechanism of Voucher Entry in Tally.ERP 9	Module2/ Unit 5
6	Understand the mechanism of Advanced Accounting computation in Tally.ERP 9	Module2/ Unit 6
7	Memorize the mechanism of Income tax and e filing of ITRs	Module2/ Unit 7
8.	Memorize the mechanism of TDS & E-filing.	Module2/ Unit8

#### **MODULE I**

##### **Unit 1: Basics of Accounting**

Types of Accounts, Golden Rules of Accounting, Accounting Principles, Concepts and Conventions, Double Entry System of Book Keeping, Mode of Accounting, Financial Statements, Transactions, Recording Transactions (4L)

**Unit 2: Fundamentals of Tally. ERP 9**

Getting Functional with Tally.ERP 9 -Creation / Setting up of Company in Tally.ERP 9 (2L)

**Unit 3: Accounting Masters in Tally.ERP 9**

F11: Features-F12: Configurations Setting up Account Heads (2L)

**MODULE II**

**Unit 4: Inventory in Tally ERP 9**

Stock Groups Stock Categories-Godowns /Locations Units of Measure, Stock Items-Creating Inventory Masters or National Traders (2L)

**Unit 5: Voucher Entry in Tally.ERP 9**

Accounting Vouchers Inventory Voucher Invoicing (2L)

**Unit 6. Advanced Accounting in Tally. ERP 9**

Bill-wise Details, Cost Centre and Cost Categories, Voucher Class and Cost Centre Class Multiple Currencies, Bank Reconciliation Interest Calculations Budgets & Controls (4L)

**Unit 7: Income tax and e filing of ITRs**

Instruction for filing out form ITR 1 to 6, introduction to income tax portal, preparation of electronic return. (2L)

**Unit 8: TDS & E-filing:**

Introduction to TDS, provision regarding return of TDS, type of forms for TDS filing, preparation of E filing of TDS return. (2L)

**Suggested Readings:**

1. M. Yadagiri G. Srinivas ,Bandla Publications Computerized Accounting
2. Prof. C.M.Tembhurnekar, Dr.Alok DwivediComputerized Accounting Sai Jyoti Publication
3. Asok K. Nadhani TALLY ERP 9 TRAINING GUIDE

4. Computerized Accounting ,Filing of Returns And E Filing of Returns, Dr, Panam Dhar,  
Dr. C. Paramasivan, Dr. Rajib Lahiri, Rohini Nandan publishing house

<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I/unit 1	Basics of Accounting	4	20	1	7		
Module I/unit 2	Fundamentals of Tally. ERP 9	2	10	2	7		
Module I/unit 3	Accounting Masters in Tally.ERP 9	2	10	3	7		
Module II/unit 4	Inventory in Tally ERP 9	2	10	4	7		
Module II/unit 5	Voucher Entry in Tally.ERP 9	2	10	5	7		
Module II/unit 6	Advanced Accounting in Tally. ERP 9	4	20	6	7		
Module II/unit 7	Income tax and e filing of ITR	2	10	7	7		
Module II/unit 8	TDS & E-filing	2	10	8	7		

### **FIFTH SEMESTER**

**Credit Points– 6**  
**Total Contact Hours – 60**

### **BBA AT & A 501: AUDITING & ASSURANCE**

#### **Course Objectives**

1. To understand the meaning of Auditing.
2. To understand the Audit Procedures and Techniques.
3. To know Audit Risk and Internal Control System.
4. To know the concepts of Vouching, Verification and Valuation.
5. To know the system of Company Audit
6. To understand the concept of Audit Report and Certificate
7. To understand the various types of auditing

## Course Outcomes

Sl. No	Course Outcome	Mapped modules
1	Know the meaning of Auditing.	Module I/ Unit 1
2	Memorize how to do Audit Procedures and Techniques.	Module I/ Unit 2
3	Memorize how to measure Audit Risk and Internal Control System	Module I/ Unit 3
4	Memorize the concepts of Vouching, Verification and Valuation	Module II/ Unit 4
5	Memorize the system of Company Audit.	Module II/ Unit 5
6	Memorize the concept of Audit Report and Certificate	Module II/ Unit 6
7	Understand the different types of Auditing	Module II/ Unit 7

## MODULE I

### Unit – 1 Concept, Need and Purpose of Audit

Definition-Nature-Scope and Objectives of Independent Financial Audit→ Basic Principles Governing an Audit, Concept of Auditor's Independence→ Errors and Fraud-Concepts, Means of doing Fraud, Auditor's Responsibility towards→ Detection and Prevention of Fraud, Difference between Audit and Investigation Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective→ wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP); Standards on Auditing (SA)- Concept and Purpose (8L)

### Unit – 2 Audit Procedures and Techniques

Auditing Engagement-Audit Planning- Audit Programme (Concept)→ Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit file→ (Permanent and Current) – Audit Note Book- Audit Memorandum. Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence→ Routine Checking, Test Checking and Auditing in Depth→ Concept of Analytical Procedure and Substantive Testing in Auditing.→ Audit of Educational Institutions, Hospitals and Hotels (8L)

### Unit – 3 Audit Risk and Internal Control System

Audit Risk – Concept and Types only.→ Internal Control- Definition, Objectives→ Internal Check- Definition, Objectives→ Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory→ Auditor on Internal Auditor's Work (6L)



## **MODULE II**

### **Unit – 4 Vouching, Verification and Valuation**

Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be considered during Vouching - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses. Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of following items: i) Non Current Assets: Goodwill, Patent and Copy Right, Leasehold Land, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan v) Current Liability: Trade Payables (Sundry Creditors). (10L)

### **Unit - 5 Company Audit**

Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor Branch Audit and Joint Audit Depreciation – Concept and Provisions of the Companies Act Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor's Responsibility (10L)

### **Unit – 6 Audit Report And Certificate**

Definition – Distinction between Report and Certificate- Different Types of Report Contents of Audit Report (As per Companies Act and Standards on Auditing) True and Fair View – Concept Materiality – Concept and Relevance (10L)

### **Unit – 7 Other Thrust Areas**

Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act Management Audit - Concepts, Objectives, Advantages Tax Audit – Concepts, Objectives, Legal Provisions Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only) (8L)

### **Suggested Readings:**

1. Tandon et al, Practical Auditing, S.Chand
2. Gupta & Arora, Fundamentals of Auditing, TMH
3. Jha, A., Auditing, Taxmann
4. Basu, S. K., Auditing and Assurance, Pearson
5. Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	Concept, Need and Purpose of Audit	8	13	1	2		
Module I/unit 2	Audit Procedures and Techniques	8	13	2	2		
Module I/unit 3	Audit Risk And Internal Control System	6	10	3	2		
Module II/unit 4	Vouching, Verification and Valuation	10	17	4	2		
Module II/unit 5	Company Audit	10	17	5	2		
Module II/unit 6	Audit Report And Certificate	10	17	6	2		
Module II/unit 7	Other Thrust Areas	8	13	7	2		

**Credit Points– 6**  
**Total Contact Hours – 60**

### **BBA AT & A 502: QUANTITATIVE TECHNIQUES FOR MANAGEMENT**

#### **Course Objectives:**

1. Use **basic statistics** for central measurements, frequency distributions, graphs, and measure of dispersion and be able to select which statistical method should be used for different problems. Measure association between variables and develop statistical model for prediction.
2. To gain knowledge on the laws of probability, types of probability and probability & sampling distribution.
3. To understand **statistical estimation of population parameters**, different type and characteristics of estimators, basic concept of errors, confidence interval, consistency unbiasedness, sufficiency and efficiency, most sufficient estimators.
4. To gain knowledge on **hypothesis testing**. Familiarize with parametric and non-parametric tests of hypothesis testing.
5. To familiarize students with **Linear Programming Problem (LPP)** including different techniques of solving LPP.

6. To understand **transportation problem as a special form of LPP**. To learn the ways of obtaining initial solutions and also test of optimality.
7. To gain the concept of optimal allocation of resources using **Assignment problem**. Special cases of assignment problems involving the cases of maximization, unbalanced problem and travelling salesman problem.
8. To understand decision making under conflict using the **theory of games**. Classify different type of games, games with saddle point and without saddle point. Ways of solving different type of games by using appropriate methods.

**Course Outcomes (CO):**

SL NO.	Course Outcome	Mapped Modules
1	Able to apply central tendency and measures of dispersion to describe and summarize the data set.	Module I – Unit 1
2	Able to implement the laws of probability and distribution on business situations to predict an outcome for effective decision making.	Module I – Unit 2
3	Able to estimate population parameters based on sample statistic. Calculate different type of statistical errors.	Module I – Unit 3
4	Able to apply suitable parametric and Non-parametric tests to test the formulated hypothesis.	Module I – Unit 4
5	Able to apply different methods to solve a given formulated LPP to either maximize or minimize the objective function subject to some given constraints.	Module II – Unit 5
6	Able to minimize the cost of a transportation problem using appropriate technique.	Module II – Unit 6
7	Able to allocate resources of an enterprise using Hungarian method of solving assignment problem.	Module II – Unit 7
8	Ability to solve games with saddle point or without saddle point using appropriate methods.	Module II – Unit 8

**MODULE I**

**UNIT 1: Basic Statistics:** Basic Concept (Variables, Population v/s Sample, Central tendency, Dispersion, data Visualization, Simple Correlation and Regression. (6L)

**UNIT 2: Probability & Distribution:** Probability – Introduction, Rules of Probability, Conditional Probability (Baye’s Theorem), Random Variables, Discrete and Continuous Distributions (Binomial, Poisson and Normal), Sampling – Types and Distribution. (10L)

**UNIT 3: Theory of Estimation:** Estimation – estimation problems, standard error, margin of error, confidence error, confidence interval, characteristics of estimators, consistency unbiasedness, sufficiency and efficiency, most sufficient estimators. Point Estimation and Interval Estimation. (12L)

**UNIT 4: Statistical Inference:** Hypothesis Testing, Parametric Test – Z, F, t test, ANOVA, Non Parametric Test – Chi square test (goodness of fit, independence of attributes) Spearman’s Rank Correlation Coefficient. (6L)

## MODULE II

**UNIT 5: Linear Programming:** Formulating maximization/minimization problems, Graphical solution, Simplex method, Artificial Variables – Big M – Method, Special cases of LP, Duality of LP and its interpretation, Post Optimality/Sensitivity Analysis, Applications of LP. (10L)

**UNIT 6: Transportation Problems:** Introduction - Mathematical formulation of transportation problem - the Transportation method for finding initial solutions-North West Corner Method - Least Cost Method - Vogel’s Approximation method - test for optimality - steps of MODI method-loops in transportation table - Degeneracy. (4L)

**UNIT 7: Assignment Problems:** Introduction - Mathematical statement of the problem-Hungarian method of solution - Maximization case in assignment problem—unbalanced assignment problem - restrictions on assignment - Travelling salesman problem. (6L)

**UNIT 8: Theory of Games:** Introduction - Two person zero sum games - Pure strategies - games with saddle points - rules to determine saddle points - mixed strategies - Game without saddle points - the rules of dominance - Methods of solution for games without saddle points—algebraic methods, graphical methods. (6L)

### Suggested Readings:

1. N.G Das: Statistical Methods (Volume I): Tata McGraw-Hill.
2. A.M Goon, M.K Gupta & B, Dasgupta: Basic Statistics: World Press
3. Operations Research, S.Kalavathy, Vikas Publications
4. G. C. Beri : Statistics for Management: Tata McGraw- Hill

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Basic Statistics	6	10	1	10		
Module I Unit 2	Probability & Distribution	10	16	2	10		
Module I Unit 3	Theory of Estimation	12	20	3	10		
Module I Unit 4	Statistical Inference	6	10	4	10		
Module II Unit 5	Linear Programming	10	16	5	10		
Module II Unit 6	Transportation Problems	4	8	6	10		
Module II Unit 7	Assignment Problems	6	10	7	10		
Module II Unit 8	Theory of Games	6	10	8	10		

**Credit Points– 6**  
**Total Contact Hours – 60**

### **DSE 1- BBA AT & A 503 A: ADVANCED AUDITING**

#### **Learning Objectives**

1. To understand the auditing standards and IFRS.
2. To understand the Internal Control and Evaluation of internal control procedures.
3. To know Audit Sampling.
4. To know the Auditing in computerized environment.
5. To know the system of Audit of limited companies
6. To understand the concept of Government audit
7. To know the Professional Ethics and Regulations in Auditing

<b>Sl. No</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Know the meaning of Auditing.	Module I/ Unit 1
2	Memorize Internal Control and Evaluation of internal control procedures	Module I/ Unit 2
3	Memorize how to do Audit Sampling	Module I/ Unit 3
4	Memorize the concepts of Auditing in computerized environment	Module I/ Unit 4
5	Memorize the procedure of auditing in Limited Companies	Module I/ Unit 5
6	Memorize the system of Government audit	Module II/ Unit 6
7	Understand the system of Auditing in Financial Institution	Module II/ Unit 7
8	Memorize the concept of Ethics and Regulations in Auditing	Module II/ Unit 8

## **MODULE I**

**Unit 1:** Auditing: introduction, auditing standards and IFRS, their relevance, Introduction to US-GAAP **(6L)**

**Unit 2:** Internal Control, Evaluation of internal control procedures and establishing coordination between internal audit and external audit. **(6L)**

**Unit 3:** Audit Sampling, Analytical procedures **(4L)**

**Unit 4:** Auditing in computerized environment, improving audit effectiveness **(4L)**

**Unit 5:** Audit of limited companies **(10L)**

## **MODULE II**

**Unit 6:** Government audit, government and independent financial audit: comparison, Introduction to Special Audit and Efficiency Audit **(10L)**

**Unit 7:** Special features of audit of public sector undertakings, audit of banks, audit of non-banking financial companies, insurance companies, co-operative societies, Tax audit **(10L)**

**Unit 8:** Special Audit, Efficiency Audit, Cost audit and its relevance. Professional Ethics and Regulations 10. Current issues in auditing **(10L)**

### **Suggested Readings:**

1. David Coderre, Internal Audit: Efficiency through Automation, John Wiley & Sons,

2. Emile Woolf, Moira Hindson, Audit and Accountancy Pitfalls: A Casebook for Practising Accountants, Lawyers and Insurers, John Wiley & Sons.
3. Iain Gray, Stuart Manson, The Audit Process: Principles, Practice and Cases, Cengage Learning EMEA. Jeanette Franzel, Single Audit: Opportunities Exist to Improve the Single Audit Process and Oversight, DIANE Publishing
4. Susan Switzer, Internal Audit Reports Post Sarbanes-Oxley: A Guide to Process-Driven Reporting, John Wiley & Sons, 2007.

<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I/unit 1	Meaning of Auditing	6	10	1	2		
Module I/unit 2	Internal Control and Evaluation of internal control procedures	6	10	2	2		
Module I/unit 3	Audit Sampling	4	6	3	2		
Module II/unit 4	Auditing in computerized environment	4	6	4	2		
Module II/unit 5	Auditing in Limited Companies	10	17	5	2		
Module II/unit 6	Auditing in Financial Institution	10	17	6	2		
Module II/unit 7	Auditing in Financial Institution	10	17	7	2		
Module II/unit 8	Ethics and Regulations in Auditing	10	17	8	2		

**Credit Points– 6**  
**Total Contact Hours – 60**

## **DSE 1- BBA AT & A 503 B: ADVANCED TAX LAW PRACTICES**

### **Learning Objectives**

1. To understand the concept of Residential Status and Incidence of Tax.
2. To understand the Heads of Income and Provisions Governing Heads of Income.
3. To know the Income of other Persons included in Assessee's Total Income.
4. To know the total income and tax liability of an Individual, HUF, Firm and AOP.
5. To know the system of Relief & Double Taxation

### **Learning Outcomes**

<b>Sl. No</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	know the implication of tax concept on Partnership Firms/Limited Liability Partnership	Module I/ Unit 1
2	Memorize the Companies Constitutional Provisions	Module I/ Unit 2
3	Memorize the mechanism of Taxation of non-residents entities.	Module I/ Unit 3
4	Memorize the concepts and calculation of Transfer Pricing	Module II/ Unit 4
5	Memorize the system of Double taxation Avoidance Agreement	Module II/ Unit 5

### **MODULE-I**

#### **Unit 1: Taxation of Partnership Firms/Limited Liability Partnership**

Assessment as a Firm [Section 184] - Taxation of Limited Liability Partnership (LLP) (10L)

#### **Unit 2: Taxation of Companies Constitutional Provisions**

Meaning of Company -Categories of Companies- Tax Incidence on Company - Rates of Income Tax for the Current Assessment Year - Page Minimum Alternate Tax (MAT) - Dividend Distribution Tax (DDT) (Section 115O)-Taxation of Foreign Dividends (Section 115BBD)  
(10L)

#### **Unit 3: Taxation of Non-Residents Entities**

Tax Incidence on Non Resident (Section 5) -Business Connection -Incomes Exempt in the hands of Non-Resident / Foreign Company [Section 10] - Special provisions for computing profits and



gains in case of Non-Residents [Deemed/Presumptive Income/Taxation- Charge of Tax on Incomes Arising to Non Residents or Foreign Companies – Special Rates [Section 115A to 115BBA] =Special Provisions Relating to Certain Incomes of Non-Resident Indian

(14L)

## MODULE -2

### Unit 4: Transfer Pricing

Importance of transfer pricing - Transfer prices provisions in India - arm's length price-Associated Enterprises (AE) -Meaning of international transaction - Transfer pricing – Applicability to Domestic Transactions - Transfer Pricing – Methods - Reference to Transfer Pricing Officer - Advance Pricing Agreement - Roll Back Provision in APA - Transfer pricing – Documentation

(12L)

### Unit 5: Double Taxation Avoidance Agreements

Double Tax Avoidance - Agreements with Foreign Countries or Specified Territories (Section 90) - Adoption by Central Government of Agreement between Specified Associations for Double Taxation Relief (Section 90A) - Countries with which no Agreement Exists (Section 91) - Necessity for DTAA - Taxation of Income from Air and Shipping Transport under DTAA - Permanent Establishment (PE) - Foreign Tax Credit - Passive Foreign Investment Company (PFIC)

(14L)

### Suggested Readings

1. Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann
2. Lal and Vashist, Direct Taxes, Pearson
3. Gupta and Ahuja, Direct Taxes Law And Practice, Bharat
4. Monoharan & Hari, Direct tax Law, Snow White publications

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	Taxation of Partnership Firms	10	17	1	3		
Module I/unit 2	Taxation of Companies Constitutional Provisions	10	17	2	3		
Module I/unit 3	Taxation of Non-Residents Entities	10	17	3	3		

Module II/unit 4	Transfer Pricing	14	23	4	3		
Module II/unit 5	Double Taxation Avoidance Agreements	16	26	5	3		

**Credit Points– 6**  
**Total Contact Hours – 60**

## **DSE 2- BBA AT & A 504 A: CORPORATE ACCOUNTING & FINANCIAL REPORTING**

### **Course Objectives**

1. To understand the concept of Underwriting of Shares.
2. To understand the different parameters of Profit Prior to Incorporation.
3. To know how to do Valuation of Goodwill.
4. To know how to do Valuation of Shares
5. To know the system of Company Final Accounts

### **Courses Outcomes**

Sl. No.	Course Outcome	Mapped modules
1	Know the meaning of Underwriting Of Shares	Module I/ Unit 1
2	Memorize the parameters of Profit Prior to Incorporation	Module I/ Unit 2
3	Memorize the concepts and calculation of Valuation of Goodwill.	Module I/ Unit 3
4	Memorize the concepts and calculation of Valuation of Shares	Module II/ Unit 4
5	Memorize the system of Company Final Accounts	Module II/ Unit 5

## **MODULE I**

### **Unit 1: Underwriting of Shares**

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries). .

**[10L]**

## Unit 2: Profit Prior to Incorporation

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet. [10L]

## Unit 3: Valuation of Goodwill

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, and Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. [10L]

## Module II

### Unit 4: Valuation of Shares

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares. Rights Issue and Valuation of Rights Issue - Problems. [14L]

### Unit 5: Company Final Accounts

Statutory Provisions regarding preparation of Company Final Accounts –Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form (As per 2011 revised format) [16L]

### Suggested Readings:

1. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
2. S. P. Jain and K. L. Narang – Corporate Accounting
3. S. Bhat- Corporate Accounting.
4. S P Iyengar, Advanced Accountancy, Sultan Chand
5. Anil Kumar – Financial Accounting, HPH

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I /unit 1	Underwriting Of Shares	10	17	1	4		
Module I /unit 2	Profit Prior to Incorporation	10	17	2	4		
Module II /unit 3	Valuation of Goodwill	10	17	3	4		

Module II /unit 4	Valuation of Shares	14	23	4	4		
Module II /unit 5	Company Final Accounts	16	26	5	4		

**Credit Points– 6**  
**Total Contact Hours – 60**

### **DSE 2- BBA AT & A 504 B: INDIRECT TAX LAW PRACTICES**

#### **Course Objectives**

1. To understand the different parameters of GST
2. To understand the different parameters of WB VAT ACT
3. To understand the different parameters of CENTRAL EXCISE ACT.
4. To understand the different parameters of CUSTOMS ACT

#### **Course Outcomes**

Sl. No.	Course Outcome	Mapped Modules
1	Memorize the concepts and calculation of GST	Module I / Unit 1
2	Memorize the concepts and calculation of WB VAT ACT.	Module I / Unit 2
3	Memorize the parameters of CENTRAL EXCISE ACT	Module II / Unit 3
4	Memorize the concepts and calculation of CUSTOMS ACT	Module II / Unit 4

#### **MODULE I**

##### **Unit 1:**

a) Basic Concepts Concepts of Indirect Tax, Difference between Direct and Indirect Tax, Indirect tax structure in India. (8L)

b) CENTRAL EXCISE ACT, 1944 (8L)

**Unit 2:** WB VAT ACT 2003 (6L)

**Unit 3:** CUSTOMS ACT, 1962 (8L)

#### **MODULE II**

**Unit 4:** a) CENTRAL SALES TAX ACT, 1956 (only concepts) (6L)

## b) SERVICE TAX

**Unit 5:** Goods and Service Tax: GST in India. Features and Advantages, Structure of GST in India: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. (12L)

**Unit 6:** Procedure for Registration; Deemed Registration, Cancellation of Registration, Revocation of Cancellation of Registration. Levy and Collection of Tax under GST: 16 Rates Structure of GST, Scope of supply, Composition Scheme under GST (12L)

### Suggested Readings

1. Datey V.S., Indirect Taxes Law And Practice, Taxmann
2. Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat
3. Bangar and Bangar, Students' Guide to Indirect Taxes, Aadhya Prakashan
4. Dr. H.C.Mehrotra & V.P. Agarwal, Indirect Tax, Sahitya Bhawan Publications

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/ unit 1	Goods & Service Tax	16	26	1	3		
Module I/ unit 2	Value Added Tax	14	24	2	3		
Module II/unit 3	Central Excise	14	24	3	3		
Module II/unit 4	Customs laws	16	26	4	3		

## SIXTH SEMESTER

**Credit Points– 6**  
**Total Contact Hours – 60**

### BBA AT & A 601: Financial Management

#### Course Objectives

1. To develop the knowledge of business finance and management decision.
2. To know the different concepts of long term and short term finance and measurement of cost of capital.
3. To know the definition, assumption and symbols relating to capital structure theories.

4. To know the meaning and importance of capital budgeting decisions and the concept of capital budgeting appraisal methods.
5. To know the concept and classification of working capital and importance of working capital management.
6. To know the concept and types of dividend and different dividend theories.

**Course Outcomes (CO):**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Ability to determine the value and wealth maximization of business and scope of financial management.	Module I – Unit 1
2	Ability to calculate the cost of equity shares, preference share, debenture and other sources of finance.	Module I – Unit 2
3	Ability to determine the relationship between leverage and cost of capital as per major capital structure theories.	Module I – Unit 3
4	Ability to estimate the required return of projects as per different capital budgeting methods and evaluating investment decisions.	Module II – Unit 4
5	Ability to compute working capital using both the cash cost approach and the operating cycle approach.	Module II – Unit 5
6	Ability to evaluate the impact of different dividend policy on share price and also the significance of both relevance and irrelevance theory.	Module II – Unit 6

**MODULE 1**

**Unit 1: Introduction to Financial Management (8L)**

Meaning, core elements, objectives and scope –Role of Finance Manager –Concept of timevalue of money –Techniques for dealing with time value of money.

**Unit 2: Sources of Finance (10L)**

Cost of Capital: Different sources of finance: Long term and short term sources –Cost of Capital: Meaning, relevance and classification –Calculation of specific cost of capital and weighted cost of capital.

**Unit 3: Capital Structure Analysis (12L)**

Capital Structure-Concept, importance and determinants, Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Concepts of DOL, DFL, DTL and Trading on equity.

## MODULE 2

### Unit 4: Capital Budgeting Decision

(14L)

Meaning and importance of capital budgeting decisions –Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method –Capital rationing.

### Unit 5: Working Capital Management

(8L)

Meaning and classification of working capital –Concept and importance of working capital management –Determinants of working capital requirement –Estimating working capital requirement.

### Unit 6: Dividend Decisions

(8L)

Meaning, nature and types of dividend, some dividend policies, Determinants of dividend policy, Dividend theories: Walter’s model, Gordon’s model, Modigliani and Miller Irrelevance theory.

### Suggested Readings:

1. Chandra, P., Financial Management: Theory and Practice, TMH.
2. Khan, M.Y. and Jain, P.K., Financial Management: Text, Problems and Cases, Tata McGraw Hill Publishing Co., Ltd.
3. Pandey, I.M., Financial Management, Vikas Publishing House Pvt. Ltd.
4. Sur, D. and Sarkhel, J., An Introduction to Financial Management, Book Syndicate
5. Parasuraman, Financial Management: A Step by Step Approach, Cengage

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	<b>Introduction to Financial Management</b>	8	13	1	5		
Module I Unit 2	<b>Sources of Finance</b>	10	17	2	5		
Module I Unit 3	<b>Capital Structure Analysis</b>	12	20	3	5		

Module II Unit 4	<b>Capital Budgeting Decision</b>	14	24	4	5		
Module II Unit 5	<b>Working Capital Managemen t</b>	8	13	5	5		
Module II Unit 6	<b>Dividend Decisions</b>	8	13	6	5		

**Credit Points– 6**  
**Total Contact Hours – 60**

### **BBA AT & A 602: INTERNSHIP & PROJECT WORK**

**Course Objective:**

To understand the concept of an organization’s functions where theoretical knowledge can be made applicable and provide hands on experience.

**Course Outcome:**

Ability to implement theoretical knowledge in the organizational context and gain practical experience.

**Credit Points– 6**  
**Total Contact Hours – 60**

### **DSE 3- BBA AT & A 603 A: FINANCIAL STATEMENT ANALYSIS**

**Course Objectives**

1. To understand the meaning of accounting concepts and convention.
2. To understand the terms used books of accounts.
3. To know basic cost accounting concept.
4. To describe the concepts of IGAP and IFRS.
5. To know to preparation of balance sheet



6. To understand the terms used in financial statement analysis

**Course Outcomes (CO)**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
<b>1.</b>	Students will be able to understand the meaning of accounting concepts and convention.	<b>Unit 1</b>
<b>2</b>	Students will be able to the terms used books of accounts and books of accounts	<b>Unit 2</b>
<b>3</b>	Students will be able to know basic cost accounting concept and techniques	<b>Unit 3</b>
<b>4</b>	Students will be able to describe the concepts of IGAP and IFRS	<b>Unit 4</b>
<b>5</b>	Students will be able to know to preparation of balance sheet and interpret the analysis	<b>Unit 5</b>
<b>6</b>	. Students will be able to understand the terms used in financial statement analysis as fund flow and cash flow.	<b>Unit 6</b>

**MODULE I**

**Unit1:** Basic Financial Accounting Concept: Meaning and Scope of Accounting -Definition of accounting-classification of accounting- GAAP- Accounting Concepts and Conventions – Accounting Equation (6L)

**Unit 2:** Preparation of Books of Accounts: Event-Transaction- Accounting Cycle – Golden Rule-Journal-Ledger-Trial Balance-Final Account (12L)

**Unit 3:** Basic Cost Accounting Concept- Cost Concept-Cost Unit- Technique of Costing Method of Costing- Cost center- Cost Unit- Cost Sheet preparation and Interpretation. (10L)

**MODULE II**

**Unit 4:** Introduction to Accounting Standard: Introduction to Indian GAAP and IndAS Introduction to IFRS and IAS- Comparative Analysis of Indian GAAP and IndAS. (8L)

**Unit 5.** Preparation Of Financial Statement: Trading Account-Profit & Loss Account - Balance Sheet (As per Schedule VI, old & new) with Adjustment Entries - Preparation and Interpretation of Annual Report -Corporate Social Responsibility – Human Resource Accounting-Value Added Statement (12L)

**Unit 6:** Financial Statement Analysis: Comparative Statement- Common Size Statement Trend Analysis- Ratio Analysis-Fund Flow Statement - Cash Flow Statement. (12L)

**Suggested Readings:**

1. M. Hanif & A. Mukherjee: Financial Accounting. McGraw Hill
2. S. K. Paul: Financial Accounting, New Central book Agency
3. S. P. Jain & K. L. Narang: Cost and Management Accounting. Kalyani Publication
4. P. M. Rao: Financial Statement Analysis and Reporting. PHI

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Management Accounting Concepts	6	10	1	7		
Module I Unit 2	Financial Statement Analysis	12	20	2	7		
Module I Unit 3	Ratio analysis	10	17	3	7		
Module II Unit 4	Break Even analysis & Marginal Costing	8	13	4	7		
Module II Unit 5	Budgeting for Profit Planning and Control	12	20	5	7		
Module II Unit 6	Standard Costing & variance	12	20	6	7		

**Credit Points– 6**  
**Total Contact Hours – 60**

**DSE 3- BBA AT & A 603 B: PUBLIC FINANCE & TAXATION**

**Course Objectives**

1. To introduce students to the public sector reform agenda with a focus on public finance issues
2. To demonstrate principles of taxation and administrative, political, and economic constraints to public expenditure
3. To develop understanding about public revenue (based budgeting, mid-term financial planning, budget decentralization)
4. To train students how to distribute public funds and its effect
5. To explain students' how to manage public debt and taxation
6. To demonstrate constitutional arrangements of federal finance in India
7. To define sources and uses of funds and central budget
8. To analyze changing scenario in Indian taxation system and economic changes after new industrial policy 1991

**Course Outcomes**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
<b>1.</b>	Students will be able to understand the issues relating to public finance and its role to economic reforms	<b>Unit 1</b>
<b>2</b>	Students will be able to identify relation and effect of taxation system with mechanism of public finance administration	<b>Unit 2</b>
<b>3</b>	Students will be able to explain role, components and types of budget along with management of public revenue.	<b>Unit 3</b>
<b>4</b>	Students will be able to describe how to distribute public funds and handle its effects	<b>Unit 4</b>

<b>5</b>	Students will be able to understand causes and effects of public debt burden	<b>Unit 5</b>
<b>6</b>	Students will be able to know the law and legal aspects of managing public finance for economic welfare	<b>Unit 6</b>
<b>7</b>	Students will be able to describe functions and mechanism of central budget	<b>Unit 7</b>
<b>8</b>	Students will be able to define domestic and international economic systems and its effects with industrial policies.	<b>Unit 8</b>

## MODULE I

**Unit 1: Origin and Development of Public Finance:** Meaning, public finance and federal finance, public finance and private finance, principle of maximum social advantage (6L)

**Unit 2: Principles of Taxation:** Government Expenditure, Benefit approach, allocation of public goods, ability to pay approach, excess burden of taxes (6L)

**Unit 3: Public Funds:** Raising of Public Funds Sources and classification of public revenues, incidences and shifting of taxes (6L)

**Unit 4: Distribution of Public Funds:** Effect on production, employment, distribution and stability, public debt and fiscal deficit (6L)

**Unit 5: Public Debt Management and Taxation:** Types of Public Debt, Need for Public Debt, Redemption of Public Debt. (6L)

## MODULE II

**Unit 6: Development of Federal Finance in India:** The constitutional arrangements, Finance Commissions (6L)

**Unit 7: Central Finances Sources:** Uses of funds, effects of Fiscal Policy, relation between planning and central budgeting (8L)

**Unit 8: Sources of State Funds:** State Finances Sources and uses of funds, issues of federalism (8L)

**Unit 9 : Five Year Planning:** Financing of Five-year Plans, Changing scenario of Indian tax Structure, new economic policy since 1991 Indian Fiscal Policy and Deficit (8L)

**Suggested Readings**

1. R. Mursgrave, The Theory of Public Finance, McGraw Hill
2. R. Mursgrave and P.B. Mursgrave, Public Finance in Theory and Practice, McGraw Hill
3. J. M. Buchanan, Public Finance
4. Due and Friedlandar, Public Finance

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	<b>Origin and Development of Public Finance</b>	6	10	1	7		
Module I Unit 2	<b>Principles of Taxation</b>	6	10	2	7		
Module I Unit 3	<b>Public Funds</b>	6	10	3	7		
Module I Unit 4	<b>Distribution of Public Funds</b>	6	10	4	7		
Module I Unit 5	<b>Public Debt Management and Taxation</b>	6	10	5	7		
Module II Unit 6	<b>Development of Federal Finance in India</b>	6	10	6	7		
Module II Unit 7	<b>Central Finances Sources</b>	8	14	7	7		
Module II Unit 8	<b>Sources of State Funds</b>	8	13	8	7		

Module II Unit 9	Five Planning Year	8	13	9	7		
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**Credit Points– 6**  
**Total Contact Hours – 60**

**DSE 4- BBA AT & A 604 A: ADVANCED ACCOUNTING PACKAGES ERP & TAX  
FILING**

**Course Objectives**

1. To understand the concept of Inventory valuation in Tally.ERP9.
2. To understand the computational mechanism of Value Added Tax.
3. To understand the computational mechanism of Central Sales Tax
4. To understand the different parameters of Point of Sale
5. To understand the computational mechanism of Job Costing

**Course Outcomes (CO)**

Sl.NO	Course Outcome	Mapped modules
1	To understand the advanced level of Inventory valuation in Tally.ERP9.	Module I/ Unit 1
2	Memorize the computational mechanism of Value Added Tax.	Module I/ Unit 2
3	Memorize the computational mechanism of Central Sales Tax	Module II/ Unit 3
4	Memorize the system of Point of Sale	Module II / Unit 4
5	Memorize the computational mechanism of Job Costing	Module II/ Unit 5

**MODULE I**

**UNIT 1. Advanced Inventory in Tally.ERP 9**

Order Processing Reorder Levels, Tracking Numbers Batch- wise Details Additional Cost Details Bill of Materials (BoM) Price Levels and Price Lists Stock Valuation, Zero Valued Entries, Inventory Ageing Analysis, Different Actual and Billed Quantities (12L)

## **UNIT 2. Value Added Tax (VAT)**

Configuring VAT in Tally.ERP- Creating Masters Entering Transactions-Accounting for Return of Goods Rate Difference in Purchase / Sales-Accounting for Interstate Transactions Exempt Transactions under VAT-Purchases from Unregistered Dealers Claiming ITC on Capital Goods-Inter-State Branch Transfers VAT Reports VAT for Composite Dealers (12L)

## **MODULE II**

### **UNIT 3. Central Sales Tax (CST)**

Basics of Central Sales Tax (CST) Enabling CST in Tally.ERP 9-Recording Interstate Transactions in Tally.ERP Payment of CST-CST Reports (12L)

### **UNIT 4. Point of Sale (PoS)**

Features of Point of Sale (PoS) in Tally.ERP 9 Configuring Point of Sale in Tally.ERP 9- Entering POS Transactions POS Reports (12L)

### **UNIT 5. Job Costing**

Configuring Job Costing in Tally.ERP 9 Creating Masters for Job Costing-Recording Transactions Job Costing Reports (12L)

### **Suggested Readings:**

1. Vikash Gupta Comdex Computer and Financial Accounting with Tally 9.0
2. G. Krishna Kavitha , K. Padma Priya Computerized Accounting (2018-19) Himalaya Publishing House
3. M. Yadagiri , G. Srinivas Computerized Accounting Paperback – 1 January 2018 Bandla Publications

<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I / unit 1	Advanced Inventory in Tally.ERP 9	12	20	1	3		
Module I / unit 2	Value Added Tax	12	20	2	3		
Module II /unit 3	Central Sales Tax	12		3	3		

Module II /unit 4	Point of Sale	12	20	4	3		
Module II /unit 5	Job Costing	12	20	5	3		

**Credit Points– 6**  
**Total Contact Hours – 60**

### **DSE 4- BBA ATA 604 B: TAX PLANNING & PROCEDURE**

#### **Course Objectives**

1. To understand the concept of Return of Income.
2. To understand the Assessment of Return.
3. To understand the Advance Tax
4. To understand the different parameters of TDS
5. To understand the concepts of tax planning, tax avoidance and tax evasion
6. To understand the different parameters of Tax Planning under different Heads of Income
7. To understand the concepts of Tax planning in relation to Employees Compensation

#### **Course Outcomes (CO)**

<b>Sl. No</b>	<b>Course Outcome</b>	<b>Mapped modules</b>
1	Understand the Tax Planning for Firms	Module I / Unit 1
2	Memorize the mechanism of Corporate Taxation	Module I / Unit 2
3	Memorize the computational mechanism of Tax Audit and Accounting for Income Tax	Module I / Unit 3
4	Memorize the system of Wealth Tax and Other Direct Taxes	Module II / Unit 4
5	Memorize the computational mechanism of Tax Planning with Reference to Nature of Business	Module II / Unit 5
6	Memorize the concept of Tax Aspects of Operating and Financial Decisions	Module II / Unit 6



## **MODULE-I**

### **Unit 1: Tax Planning for Firms**

HUFs and AOPs- partnership firm under Income Tax Law, tax deductions available to firms, Provisions relating to interest and remuneration paid to partner, Computation of partnership firms' book profit, Set-off and carry-forward of losses of Firms and taxation of HUFs and Associations of Persons (AOPs).

(12L)

### **Unit 2: Corporate Taxation**

Computation of taxable income, Carry-forward and set-off of losses for companies, Minimum Alternative Tax (MAT), Set-off and Carry-forward of Amalgamation Losses, Tax Planning for Amalgamation, Merger and Demerger of Companies, Tax Provisions for Venture Capital Funds

(10L)

### **Unit 3: Tax Audit and Accounting for Income Tax**

Tax Audit, Qualities and Qualifications Required in Tax Auditors, Forms, Reports and Returns and Tax Reporting and Disclosure in Financial Statements

(10L)

## **MODULE-II**

### **Unit 4: Wealth Tax and Other Direct Taxes**

Wealth Tax Act and Rules, definition of Wealth and Its Components Wealth escaping Assessment, Assets Exempt from Wealth Tax, Gift Tax Act and Rules and Estate Duty Act, Banking Transactions Act and Securities Transaction Act

(14L)

### **Unit 5: Tax Planning with Reference to Nature of Business**

Relevance of Tax Provisions in Deciding the Nature of Business, Tax Provisions for Certain Types of Businesses, Businesses given Special Tax Treatment, Tax Provisions for Offshore Banking Units and Special Tax Zones.

(10L)

### **Unit 6: Tax Aspects of Operating and Financial Decisions**

Tax implications of financing decisions, tax considerations of Dividend Policy

(4L)

## **Suggested Readings**

1. Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann

2. Lal and Vashist, Direct Taxes, Pearson
3. Gupta and Ahuha, Direct Taxes Law And Practice, Bharat
4. Singhania V.K., and Singhania M, Corporate Tax Planning and Business Tax Procedure, Taxmann

<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I /unit 1	Tax Planning for Firms	12	20	1	3		
Module I /unit 2	Corporate Taxation	10	17	2	3		
Module I / unit 3	Tax Audit and Accounting for Income Tax	10	17	3	3		
Module II /unit 4	Wealth Tax and Other Direct Taxes	14	23	4	3		
Module II /unit 5	Tax Planning with Reference to Nature of Business	10	17	5	3		
Module II/unit 6	Operating and Financial Decisions	4	6	6	3		

## LIST OF GENERAL ELECTIVE PAPERS – INTERDISCIPLINARY

**Credit Points– 6**  
**Total Contact Hours - 60**

### **GE1 (GE5B-09) : MICRO ECONOMICS IN BUSINESS**

#### **Course Objectives**

1. To demonstrate an understanding, usage and application of basic economic principles.
2. To describe and apply the methods for analysing consumer behaviour through demand and supply, elasticity and marginal utility.
3. To understand the role of Consumer behaviour in respect of demand supply elasticity
4. To identify and appraise various models of how markets are organized, and the price and output decisions for maximizing profit.
5. To know how markets uses cost concept to utilise resources efficiently to create maximum output
6. To identify and appraise various models of how markets are organized, and the price and output decisions for maximizing profit.
7. To explain theories and prices of factors of production

#### **Course Outcomes (CO):**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
<b>1.</b>	Students will be able to explain the concepts of insatiable wants, scarcity and choice more over identify the factors of production and production possibilities.	<b>Unit 1</b>
<b>2</b>	Students will be able to Demonstrate the measurement of individual demand, supply and market demand and how equilibrium price and quantity are determined	<b>Unit 2</b>
<b>3</b>	Students will be able to Explain the concept of consumer equilibrium and elasticity	<b>Unit 3</b>
<b>4</b>	Students will be able to understand the law of diminishing returns and Differentiate and Explain the concepts of economies of scale and diseconomies	<b>Unit 4</b>
<b>5</b>	Students will be able to Demonstrate the calculation of various production costs; fixed, variable and marginal costs	<b>Unit 5</b>

<b>6</b>	Students will be able to Distinguish between the features of the four market structures; monopoly, oligopoly, monopolistic and perfect competition & Demonstrate how firms in the four market structures determine their price, output and profit maximization	<b>Unit 6</b>
<b>7</b>	Students will be able to understand basic concepts of factor prices along with their determination concepts.	<b>Unit 7</b>

## **MODULE I**

### **Unit 1: Introduction to Economics**

Distinction between Economics and Business Economics. Tools required – Functional relationships, schedules, graphs, concept of slope and its measurement- etc. Resources-scarcity and efficiency - Production Possibility Frontier-it's shifting. (4L)

### **Unit 2: Basics of Demand and Supply**

The concept of demand and demand function - Derivation of Individual demand curve and Market demand curve– Shifting of the demand curve – The supply function and the supply curve – Derivation of individual supply curve and market supply curve – Shifting of the supply curve- Determination of equilibrium price. (4L)

### **Unit 3: Theory of Consumer Behaviour**

Cardinal analysis – Law of diminishing marginal utility – consumer surplus Ordinal approach – Indifference curve analysis – Budget line – Consumer Equilibrium – Income consumption curve and Price consumption curve – Hicksian decomposition of price effect into substitution effect and income effect – Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand – Measurement of various elasticities of demand – Distinction between slope of a demand curve and the elasticity of demand – Elasticity of supply – Measurement. (6L)

### **Unit 4: Theory of Production**

Production Function – The Law of variable proportions – Relationships among TP, AP, and MP. Concept of Isoquant and Isocost – Finding the optimal employment of inputs – Ridge lines: the economic region of production – Output expansion path and homogeneous production function. (6L)

## MODULE II

### Unit 5: Theory of Cost

Cost analysis – Different concepts – Accounting and Economic costs, Opportunity cost, Private and social costs; short run and long run costs. (6L)

### Unit 6: Concepts under Different Market Conditions:

TR, AR, MR and relationship among AR, MR and elasticity of demand. Perfect competition – Short run and long run equilibrium – Supply curve in the short run (shutdown and breakeven point concepts). Monopoly – Short run and long run equilibrium – Concept of Price discrimination. Monopolistic competition, Oligopoly Market – Short run and long run equilibrium. (10L)

### Unit 7: Factor Price Determination

Theory of Wage Determination - Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate. (4L)

### Suggested Readings

1. Pindyke and Rubinfeld, Micro Economics
2. Gould & Ferguson, Micro Economic Theory
3. Banerjee & Majumdar, Fundamentals of Business Economics
4. Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	<b>Introduction to Economics</b>	4	10	1	7		
Module I Unit 2	<b>Basics of Demand and Supply</b>	4	10	2	7		
Module I Unit 3	<b>Theory of Consumer Behaviour</b>	6	15	3	7		
Module I Unit 4	<b>Theory of Production</b>	6	15	4	7		
Module II Unit 5	<b>Theory of Cost</b>	6	15	5	7		

Module II Unit 6	<b>Concepts under Different Market Conditions</b>	10	25	6	7		
Module II Unit 7	<b>Factor Price Determination</b>	4	10	7	7		

**Credit Points– 6**  
**Total Contact Hours - 60**

### **GE 2 (GE5B-10) : MACRO ECONOMICS IN BUSINESS**

#### **Course Objectives**

1. To understand the differentiation between macro & micro economics and scope of macro economics
2. To demonstrate the concepts of national income accounting with all the measurement parameters
3. To determine the concept of multiplier in the economy along with income and savings function
4. To describe IS LM framework and effectiveness of the fiscal & monetary policy
5. To understand the concepts of demand and supply of money with understanding of effects of inflation in the economy
6. To explore the concepts of balance of trade and payment with international trade theories.

#### **Course Outcome**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
<b>1.</b>	Students will be able to define macroeconomics	<b>Unit 1</b>
<b>2</b>	Students will be able to explain how economic indicators like GDP are used to assess the state of the economy and differentiate between and calculate nominal and real GDP	<b>Unit 2</b>

<b>3</b>	Students will be able to examine factors that shift aggregate supply and aggregate demand & explain why multipliers works and how to calculate its size	<b>Unit 3</b>
<b>4</b>	Students will be able to understand fiscal policies, including automatic, expansionary, and contractionary fiscal policies along with how monetary policy affects GDP and the interest rates and will establish general equilibrium in real and monetary sector	<b>Unit 4</b>
<b>5</b>	Students will be able to define money & inflation, explain the functions of money, and define liquidity and how money is created by lending, demonstrate the controlling measures of inflation.	<b>Unit 5</b>
<b>6</b>	Students will be able to understand Balance of Payment statement & international trade theory	<b>Unit 6</b>

## **MODULE I**

### **Unit 1: Concepts of Aggregate demand & supply**

Macroeconomics – scope and basic concepts, Concept of Aggregate Demand and Aggregate Supply, Marginal Propensity to Consume(MPC), APC, MPS, MPI: Basic concepts Only, Paradox of thrift. (8L)

### **Unit 2: National Income**

National Income Accounting - Concepts and measurement of GDP, GNP, NNP, NI and DPI - Circular flow of income – Real and Nominal GDP –Implicit deflator. (10L)

### **Unit 3: Income Determination**

Theory of Equilibrium Income Determination: Simple Keynesian Model; Consumption, saving and investment functions – National income determination; Investment and Government expenditure multipliers (10L)

## **MODULE II**

### **Unit 4: IS-LM framework**

Commodity market and Money market equilibrium; Derivation of IS and LM curves –Shifts of IS and LM curves-equilibrium in IS-LM model – Effectiveness of monetary and fiscal policies. (8L)

### Unit 5: Money and Inflation

Concept of demand for and supply of money. Quantity theory of money and Keynesian theory of demand for money. Measures of money supply – High powered money – Money multiplier. Concept of Inflation – Demand-pull and cost-push theories of inflation – Monetary and fiscal policies to control inflation – Instruments, objectives and limitations. (12L)

### Unit 6: Balance of Payments

Items of BOP, Causes of Disequilibrium in BOP, Strategies to Correct Adverse BOP Situation, Purchasing Power Parity Theory (Only basic concept), Absolute and Comparative Cost Advantage Theory, Gains from international trade. (12L)

### Suggested Readings

1. W. H. Branson, Macro Economic Theory and Policy
2. Joydeb Sarkhel, Macro Economic Theory
3. Banerjee & Majumdar, Fundamentals of Business Economics
4. Dornbusch, Fischer & Startz, Macroeconomics, TMH
5. Debes Mukherjee: Essentials of Micro and Macro Economics, Central

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	<b>Concepts of Aggregate demand &amp; supply</b>	8	13	1	7		
Module I Unit 2	<b>National Income</b>	10	17	2	7		
Module I Unit 3	<b>Income Determination</b>	10	17	3	7		
Module I Unit 4	<b>IS-LM framework</b>	8	13	4	7		
Module II Unit 5	<b>Money and Inflation</b>	12	20	5	7		
Module II Unit 6	<b>Balance of Payments</b>	12	20	6	7		



**Credit Points– 6**  
**Total Contact Hours - 60**

**GE 3 (GE5B-11) : BUSINESS REGULATORY FRAMEWORK**

**Course Objectives**

1. To understand the Basic Concepts of Indian Contract Act 1872.
2. To understand the concept of Sale of Goods Act 1930.
3. To know the concept of Negotiable Instrument Act 1881.
4. To know the concept of Consumer Protection Act 1986.
5. To understand the concept of Companies Act 2013
6. To explore the issues related to IT act 2000.

**Course Outcomes (CO)**

<b>Sl. No</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Memorize the Basic Concepts of Indian Contract Act	Module I/ Unit 1
2	Understand the concept of Sale of Goods Act	Module I/ Unit 2
3	Memorize the concept of Negotiable Instrument Act.	Module I / Unit 3
4	Memorize the concept of Consumer Protection Act.	Module II/ Unit 4
5	Understand the concept of Companies Act 2013	Module II/ Unit 5
6	Learn the concepts of IT act 2000	Module II/ Unit 6

**MODULE I**

**Unit 1: Indian Contract Act 1872**

Elements of contract -Offer and Acceptance - Consideration - Legal capacity -Intention to create legal relations - Free Consent -Legality of the Object - Possibility of Performance - Void and Voidable Agreement-Contingent Contract -Discharge of Contract-Indemnity and Guarantee- Quasi Contract -Bailment and Pledgement - Agency Contract. (12L)

**Unit 2: Sale of Goods Act 1930**

Formation of contracts of sale-Goods and their classification, price -Conditions &Warranties-Performance the contract of sale - Unpaid seller and his rights-Hire Purchase agreement, Auction (12L)

**Unit 3: Negotiable Instrument Act 1881**

Definition of negotiable instruments- Features-Types of negotiable instruments -Dishonor of a Negotiable Instrument (10L)

**MODULE II****Unit 4: Consumer Protection Act 1986**

Concept - Consumer protection Councils -Dispute Redressal Procedures (10L)

**Unit 5: Companies Act 2013**

Concept -Type of Companies- steps in formation of a company-Concept and features of AOA MOA and prospectus –Meetings (10L)

**Unit 6: Information Technology Act 2000**

Overview of Computer and Web Technology , Need for Cyber Law , Cyber Jurisprudence at International and Indian Level , Jurisdictional Aspects in Cyber Law , Issues of jurisdiction in cyberspace , Types of jurisdiction ,Prerequisites of jurisdiction, Cyber Crimes , Cyber Crimes Vs. Conventional Crime, Reasons for cybercrimes and cyber criminals ,Cyber Crimes against Individuals, Institution and State. (6L)

**Suggested Readings**

1. Sen & Mitra: Commercial law; World Press
2. Pathak: Legal Aspect of Business, TMH
3. Das & Ghosh: Business Regulatory Framework: Ocean Publication, Delhi
4. Pillai & Bagavathi: Business law ,S Chand
5. Tulsian: Business law: Tata Mcgrawhill

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I /unit 1	<b>Indian Contract Act 1872</b>	12	20	1	7		
Module I /unit 2	<b>Sale of Goods Act 1930</b>	12	20	2	7		
Module I /unit 3	<b>Negotiable Instrument Act 1881</b>	10	16.67	3	7		
Module II /unit 4	<b>Consumer Protection Act 1986</b>	10	16.67	4	7		
Module II /unit 5	<b>Companies Act 2013</b>	10	16.66	5	7		

Module II /unit 6	<b>Information Technology Act</b>	6	10	6	7		
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**Credit Points– 6**  
**Total Contact Hours - 60**

### **GE 4 (GE3B-05) : BUSINESS RESEARCH METHODS: TOOLS & TECHNIQUES**

#### **Course Objectives**

1. To understand the **basic concept, meaning and types of research** and its applications in various domains of business.
2. To formulate **research problems and hypotheses**, know about different types of hypotheses and write a research proposal. Should be able to identify the overall process of designing a research study from its inception to its report.
3. To understand **research design** as the blue print of the research process, in depth understanding of different types of research design with their implications.
4. To understand the concept and types of data used in research, and also to know about different types of data collection processes.
5. To familiarize students with different types of **scaling techniques**. Students should be able to distinguish between categorical and continuous measures.
6. To understand **questionnaire designing** and its type. Should be able to understand types of questions to be included in a questionnaire. Learn various advantages and disadvantages of the instrument.
7. To gain the concept of **population, sampling, sampling frame, sampling design** etc. Determination of sample size, understanding of sampling and non sampling error.
8. To formulate **research hypotheses**, to understand different ways to conduct a statistical test of a hypothesis, criteria to select an appropriate statistical test to answer a research question or hypothesis.
9. Able to understand the way of writing a **research report**, its type, structures and the guidelines for visual representation.
10. To gain knowledge with **ethical issues** in research, including those issues that arise in using quantitative and qualitative research

#### **Course Outcomes (CO)**

SN.	Outcome	Mapped Modules
1.	Apply Research & Development to solve managerial problems.	Module I/Unit 1

2.	Identify research problems and formulate hypotheses for effective outcome. Write an appropriate research proposal to conduct the research.	Module I/Unit 2
3.	Formulate research design by understanding different types of design and its implementation in different problem situation.	Module I/Unit 3
4.	Select appropriate type of data and design relevant data collection process.	Module I/Unit 4
5.	Use suitable scaling techniques for attitude measurement. Classify numerical and categorical variables for data analysis.	Module I/Unit 5
6.	Design fitting questionnaire for data collection purpose.	Module II/ Unit 6
7.	Select appropriate sample units, sample size and types of sampling method. Design proper sampling design.	Module II/ Unit 7
8.	Formulate and test hypotheses using appropriate statistical technique.	Module II / Unit 8
9.	Write a research report maintaining all its structure to present the research output.	Module II / Unit 9
10.	Conduct research ethically maintaining all the integrity for an unbiased outcome.	Module II / Unit 10

## **MODULE I**

**Unit 1** - Introduction to Research: Meaning of research; Types of research- Exploratory research, Conclusive research; The process of research; Research applications in social and business sciences; Features of a Good research study. **(4L)**

**Unit 2** - Research Problem and Formulation of Research Hypotheses: Defining the Research problem; Management Decision Problem vs Management Research Problem; Problem identification process; Components of the research problem; Formulating the research hypothesis- Types of Research hypothesis; Writing a research proposal- Contents of a research proposal and types of research proposals. **(6L)**

**Unit 3** - Research Design: Meaning of Research Designs; Nature and Classification of Research Designs; Exploratory Research Designs: Secondary Resource analysis, Case study Method, Expert opinion survey, Focus group discussions; Descriptive Research Designs: Cross-sectional studies and Longitudinal studies; Experimental Designs, Errors affecting Research Design. **(8L)**

**Unit 4** - Primary and Secondary Data: Classification of Data; Secondary Data: Uses, Advantages, Disadvantages, Types and sources; Primary Data Collection: Observation method, Focus Group Discussion, Personal Interview method. **(6L)**

**Unit 5** - Attitude Measurement and Scaling: Types of Measurement Scales; Attitude; Classification of Scales: Single item vs Multiple Item scale, Comparative vs Non-Comparative scales, Measurement Error, Criteria for Good Measurement. **(6L)**

## **MODULE II**

**Unit 6** - Questionnaire Design: Questionnaire method; Types of Questionnaires; Process of Questionnaire Designing; Advantages and Disadvantages of Questionnaire Method. **(6L)**

**Unit 7** - Sampling: Sampling concepts- Sample vs Census, Sampling vs Non Sampling error; Sampling Design- Probability and Non Probability Sampling design; Determination of Sample size- Sample size for estimating population mean, Determination of sample size for estimating the population proportion. **(8L)**

**Unit 8** - Testing of Hypotheses: Concepts in Testing of Hypothesis – Steps in testing of hypothesis, Test Statistic for testing hypothesis about population mean; Tests concerning Means- the case of single population; Tests for Difference between two population means; Tests concerning population proportion- the case of single population; Tests for difference between two population proportions. **(6L)**

**Unit 9** - Research Report Writing: Types of research reports – Brief reports and Detailed reports; Report writing: Structure of the research report- Preliminary section, Main report, Interpretations of Results and Suggested Recommendations; Report writing: Formulation rules for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations. **(6L)**

**Unit 10**- Ethics in Research: Meaning of Research Ethics; Clients Ethical code; Researchers Ethical code; Ethical Codes related to respondents; Responsibility of ethics in research **(4L)**

### **Suggested Readings:**

1. Business Research Methods – Donald Cooper & Pamela Schindler, TMGH.
2. Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.
3. Research Methodology – C.R.Kothari, New age International Publishing House
4. Research Methodology—Ranjit Kumar, Sage Publication

<b>Module Number</b>	<b>Contents</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (if any)</b>
Module I/Unit 1	Introduction to Research	4	6.67	1	10		
Module I/Unit 2	Research Problem and Formulation of Research Hypotheses	6	10	2	10		
Module I/Unit 3	Research Design	8	13.33	3	10		
Module I/Unit 4	Primary and Secondary Data: Classification of Data; Secondary Data	6	10	4	10		
Module I/Unit 5	Attitude Measurement and Scaling	6	10	5	10		
Module II/Unit 6	Questionnaire Design	6	10	6	10		
Module II/Unit 7	Sampling	8	13.33	7	10		
Module II/Unit 8	Testing of Hypotheses	6	10	8	10		
Module II/Unit 9	Research Report Writing	6	10	9	10		
Module II/Unit 10	Ethics in Research	4	6.67	10	10		

**GE 5 (GE3B-06) : BUSINESS MATHAMETICS**

**Course Objectives**

1. Independent solving of Business Problems.
2. To understand the basics of Counting Principles using **Permutation & Combination** with larger data sets as the foundation stone of Mathematics.
3. To understand **Set Theory** and the rules of logic for effective business planning and operations.
4. To understand **Determinant Matrix** with Cramer's rule
5. To solve complicated and long calculations of financial institutions using **Logarithm**
6. To estimate costs in engineering projects etc. using **Binomial Theorem**
7. To understand the concept of **Derivation**
8. Use **Simple and Compound interest** to do business calculations such as value of money, maturity value, promissory notes, present value, and future value and be able to differentiate which mathematical method should be used for different problems.

**Course outcomes (CO)**

<b>Sl. No.</b>	<b>Outcome</b>	<b>Module / Unit</b>
1.	Apply basic concepts of <b>Mathematical Techniques</b> in solving practical problems in the field of business.	Module I/Unit 1
2.	Apply the techniques of <b>Permutation</b> in solving probability problems for effective business decision making process under risk.	Module I/Unit 2
3.	Apply the techniques of <b>Combination</b> in solving probability problems for effective business decision making process under risk.	Module I/Unit 3
4.	Apply the concept of <b>Set Theory</b> for solving complex calculations and optimize business operations of financial institutions.	Module I/Unit 4
5.	Apply the concept of <b>Determinants Matrix</b> and properties	Module I/Unit 5
6.	Apply the concept of <b>Logarithm</b> for solving complex calculations and optimize business operations of financial institutions.	Module II/Unit 6
7.	Identify binomial coefficients given the formula for a combination and expand a binomial using the <b>Binomial Theorem</b> .	Module II/ Unit 7
8.	Apply the concept of <b>Differentiation</b> with its rule and applicability	Module II/ Unit 8

9.	Define the concept of interest and show how it relates to the time value of money, distinguish between simple and compound interest and also between the nominal interest rate and the effective annual yield. Outline the process of calculating a repayment schedule for a loan to be repaid in equal installments, with each payment a blend of interest and principal.	Module II/ Unit 9
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## MODULE I

### Unit 1: Introduction

Definition of Statistics; Importance and scope of Mathematics and Statistics in business decisions; Limitations. (4L)

### Unit 2: Permutations

Definition, Factorial notation; Theorems on permutation, permutations with repetitions; Restricted permutations. (8L)

### Unit 3: Combinations

Definition; Theorems on combination; Basic identities; restricted combinations. (4L)

### Unit 4: Set Theory

Definition of Set ; Presentation of Sets; Different types of Sets- Null Set, Finite and Infinite Sets, Universal Set , Subset , Power Set etc.; Set operations ;Laws of algebra of Sets . (6L)

### Unit 5: Determinant Matrix

Determinants upto third order, Elementary properties of determinants, Minors and co-factors, Solution of a system of linear equations by Cramer's Rule (up to three variables). (6L)

## MODULE II

### Unit 6: Logarithm

Definition, Base & index of logarithm, general properties of logarithm, Common problems. (6L)

### Unit 7: Binomial Theorem

Statement of the theorem for positive integral index, General term, Middle term, Equidistant terms, Simple properties of binomial coefficient. (8L)

### Unit 8: Differentiation

Derivative and its meaning; Rules of differentiation; Geometrical interpretation; Significance of derivative as rate measure; Second order derivatives (8L)

### Unit 9: Compound Interest and Annuities

Different types of interest rates; Concept of Present value and amount of sum; Types of annuities; Present value and amount of an annuity; including the case of continuous



compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.  
(10L)

### Suggested Readings

1. Business Mathematics and Statistics- N G Das & J K Das, Tata McGraw Hill
2. M. Raghavachari, Mathematics for Management, Tata McGraw-Hill
3. S. Baruah, Basic Mathematics and its Application in Economics, Macmillan
4. R. S. Bhardwaj, Mathematics for Economics and Business, Excel Books
5. P. K. Giri and J. Bannerjee, Introduction to Business Mathematics, Academic Publishers

Module Number	Contents	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I/Unit 1	<b>Introduction</b>	4	6.67	1	10		
Module I/Unit 2	<b>Permutations</b>	8	13.33	2	10		
Module I/Unit 3	<b>Combinations</b>	4	6.67	3	10		
Module I/Unit 4	<b>Set Theory</b>	6	10	4	10		
Module I/Unit 5	<b>Determinant Matrix</b>	6	10	5	10		
Module II/Unit 6	<b>Logarithm</b>	6	10	6	10		
Module II/Unit 7	<b>Binomial Theorem</b>	8	13.33	7	10		
Module II/Unit 8	<b>Differentiation</b>	8	13.33	8	10		
Module II/Unit 9	<b>Compound Interest and Annuities</b>	10	16.67	9	10		

**Credit Points– 6**  
**Total Contact Hours - 60**

### **GE 6(GE3B-07) : BUSINESS STATISTICS**

**Course Objectives:**

1. To have a proper understanding of Descriptive and Inferential Statistics.
2. To understand collection, classification, analysis and interpretation of data.
3. Use basic statistics for central measurements, frequency distributions, graphs, and measure of dispersion and be able to select which statistical method should be used for different problems.
4. To define and calculate mean, median, mode, and range. Construct data tables that facilitate the calculation of mean, median, mode, and range. Determine which measure of **central tendency** is best to use in a given circumstance.
5. To explain the purpose of measures of dispersion, compute and explain the range, the interquartile range, the standard deviation, and the variance, select an appropriate measure of dispersion and correctly calculate and interpret the statistic.
6. To identify the direction and strength of a **correlation** between two factors, compute and interpret the Pearson **correlation coefficient** and test for significance.
7. To understand the purpose of a two regression lines, understand how to draw a linear regression equation into a scatterplot.
8. To equip students with various forecasting techniques and knowledge on modern statistical methods for analyzing time series data.

**Course Outcomes (CO):**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Ability to demonstrate knowledge of the importance of the Descriptive and Inferential statistics.	Module I – Unit 1
2	Able to interpret the meaning of the collection and data presentation in a business environment.	Module I – Unit 2
3	Able to produce appropriate graphical and numerical descriptive statistics for different types of data.	Module I – Unit 3
4	Able to independently calculate basic statistical parameters (mean, median, mode, quartiles).	Module I – Unit 4
5	Able to apply measures of dispersion to describe and summarize the data set.	Module I – Unit 5
6	Able to interpret Pearson correlation coefficient and the coefficient of determination, and test for significance.	Module II – Unit 6

7	Able to use regression models to analyze the underlying relationships between the variables.	Module II – Unit 7
8	Able to understand the important features that describe a time series, and perform simple analyses and computations on series.	Module II – Unit 8

## Module-I:

**Unit 1: Introduction to Statistics:** Statistics as a Subject, Functions, Importance and Limitations of Statistics, Census and Sample Investigation, Descriptive and Inferential Statistics. [4L]

**Unit 2: Collection, Editing and Presentation of Data:** Primary Data and Secondary Data, Methods of Collection, Scrutiny of Data. Presentation of Data: Textual and Tabular Presentations, Construction of a Table and the Different Components of a Table, Diagrammatic Representation of Data: Line Diagrams, Bar Diagrams, Pie Charts and Divided-Bar Diagrams. [6L]

**Unit 3: Frequency Distributions:** Variables and Attributes, Frequency Distribution of An Attribute; Discrete and Continuous Variables, Frequency Distributions of Discrete and Continuous Variables, Diagrammatic Representation of a Frequency Distribution: Case of An Attribute, Case of a Discrete Variable: Column Diagram, Frequency Polygon and Step Diagram, Case of a Continuous Variable: Histogram and Ogive, Frequency Polygon. [8L]

**Unit 4: Measures of Central Tendency:** Definition and Utility, Characteristics of Average, Different Measures of Average: Arithmetic Mean, Median, Mode, Partitional Values: Quartile, Percentile and Deciles. Geometric and Harmonic Mean. Choice of a Suitable Measure of Central Tendency. [8L]

**Unit 5 : Measures of Dispersion:** Meaning and Objective of Dispersion, Characteristics of a Good Measure of dispersion, Different measures of dispersion – Range, Quartile deviation, Mean deviation, Mean Absolute Deviation, Standard Deviation; Comparison of the Different Measures of Dispersion. Measures of Relative Dispersion: Coefficient of Variation. Measures of Skewness, Kurtosis and its Measures. [10L]

## Module-II

**Unit 6: Correlation Analysis:** Analysis of Bivariate data. Correlation Analysis – Meaning of Correlation: Scatter Diagram, Karl Pearson’s Coefficient of Linear Correlation, Calculation of the Correlation Coefficient from Grouped Data, Properties of the Correlation Coefficient Advantages and Limitations of the Correlation Coefficient, Idea of Rank Correlation; Spearman’s Rank Correlation Coefficient (without tie) [10L]

**Unit 7: Regression Analysis:** Two Lines of Regression: Some Important Results Relating to Regression Lines, Calculation of Regression Coefficients, Relation Between Regression Coefficient and Correlation Coefficient, Identification Problem. [6L]

**Unit 8 : Analysis of Time Series:** Objective of time series analysis; Causes of variations in time series data, Components of a time series, Additive Models, Multiplicative Models, Moving averages method and method of least squares; Measurement of secular trend. **[8L]**

**Suggested Readings:**

1. N.G Das: Statistical Methods (Volume I): Tata McGraw-Hill.
2. A.M Goon, M.K Gupta & B, Dasgupta: Basic Statistics: World Press
3. Levin & Rubin- Statistics for Management, PHI.
4. G. C. Beri : Statistics for Management: Tata McGraw- Hill

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	<b>Introduction to Statistics</b>	4	6	1	10		
Module I Unit 2	<b>Collection, Editing and Presentation of Data</b>	6	10	2	10		
Module I Unit 3	<b>Frequency Distributions</b>	8	14	3	10		
Module I Unit 4	<b>Measures of Central Tendency</b>	8	14	4	10		
Module I Unit 5	<b>Measures of Dispersion</b>	10	16	5	10		
Module II Unit 6	<b>Correlation Analysis</b>	10	16	6	10		
Module II Unit 7	<b>Regression Analysis</b>	6	10	7	10		
Module II Unit 8	<b>Analysis of Time Series</b>	8	14	8	10		

### LIST OF ONLINE COURSES

Course name	Duration (weeks)	Credit	Name of MOOC website	link
Introduction to Algebra	4		edX	<a href="https://www.edx.org/course/introduction-to-algebra">https://www.edx.org/course/introduction-to-algebra</a>
Knowledge Management and Big Data in Business	8		edx	<a href="https://www.edx.org/course/knowledge-management-and-big-data-in-business">https://www.edx.org/course/knowledge-management-and-big-data-in-business</a>
Basic Statistics	8		coursera	<a href="https://www.coursera.org/learn/basic-statistics">https://www.coursera.org/learn/basic-statistics</a>
Strategic Management	20		edX	<a href="https://www.edx.org/professional-certificate/wharton-strategic-management">https://www.edx.org/professional-certificate/wharton-strategic-management</a>
Developing Soft Skills and Personality	8		swayam	<a href="https://onlinecourses.nptel.ac.in/noc20_hs43/preview">https://onlinecourses.nptel.ac.in/noc20_hs43/preview</a>
Business Analytics & Data Mining Modeling Using R Part II	4		swayam	<a href="https://onlinecourses.nptel.ac.in/noc20_mg47/preview">https://onlinecourses.nptel.ac.in/noc20_mg47/preview</a>
Advanced R Programming	4		coursera	<a href="https://www.coursera.org/learn/advanced-r">https://www.coursera.org/learn/advanced-r</a>
Data Science Methodology	3		coursera	<a href="https://www.coursera.org/learn/data-science-methodology">https://www.coursera.org/learn/data-science-methodology</a>
Financial Decision-Making for Leaders	16		edx	<a href="https://www.edx.org/professional-certificate/babsonx-financial-decision-making-for-leaders">https://www.edx.org/professional-certificate/babsonx-financial-decision-making-for-leaders</a>
A Life of Happiness and Fulfillment	6		coursera	<a href="https://www.coursera.org/learn/happiness">https://www.coursera.org/learn/happiness</a>
Successful Career Development	7		coursera	<a href="https://www.coursera.org/learn/career-advancement">https://www.coursera.org/learn/career-advancement</a>

Working in Teams: A Practical Guide	4		edX	<a href="https://www.edx.org/course/working-in-teams-a-practical-guide">https://www.edx.org/course/working-in-teams-a-practical-guide</a>
Managing Employee Compensation	4		coursera	<a href="https://www.coursera.org/learn/compensation-management">https://www.coursera.org/learn/compensation-management</a>
Data Analysis for Decision-Making	12		edX	<a href="https://www.edx.org/professional-certificate/ritx-data-analysis-for-decision-making">https://www.edx.org/professional-certificate/ritx-data-analysis-for-decision-making</a>
Risk Management in Banking and Financial Markets	selfpaced		edX	<a href="https://www.edx.org/professional-certificate/iimbx-risk-management-in-banking-and-financial-markets">https://www.edx.org/professional-certificate/iimbx-risk-management-in-banking-and-financial-markets</a>