PONDICHERRY UNIVERSITY

MAHE CENTRE

SYLLABUS & COURSE FRAMEWORK

BACHELOR OF VOCATIONAL DEGREE

IN

OFFICE ADMINISTRATION & SECRETARIAL ASSISTANCE

2022-23

PONDICHERRY UNIVERSITY

MAHE CENTRE

BACHELOR OF VOCATIONAL DEGREE IN

OFFICE ADMINISTRATION AND SECRETARIAL ASSISTANCE

(For the students admitted during the academic year 2022 - 2023 Batch onwards)

NSQF Level	Skill component credits	General Education Credits	Total Credits for Award	Normal Duration	Exit point/Awards	Job Role
4	18	12	30	One Sem.	Certificate	Multi Tasking Assistant
5	36	24	60	Two Sem.	Diploma	Office Assistant
6	72	48	120	Four Sem.	Advanced Diploma	Senior Assistant
7	108	72	180	Six Sem.	B. Voc Degree	Office Manager/ Superintendent/ Office Secretary

REGULATION AND CURRICULUM FOR THE

BACHELOR OF VOCATIONAL DEGREE COURSE IN

B.Voc Office Administration and Secretarial Assistance

1. **Title of the Course**: B.Voc Office Administration and Secretarial Assistance (VOCATIONAL)
2. **Eligibility for Admission:**
    - A candidate seeking admission to the Bachelor of Vocational Degree Courses in Office Administration and Secretarial Assistance shall have passed higher secondary examination (10 +2) or equivalent .
3. **Sanctioned Student Strength: 56** Students.
4. **Course Significance:**
    - The main objective of the course is to provide theoretical and practical training for students to meet the technological requirements of a modern office environment.
    - This programme provides all the necessary resources for successful and efficient employment in a wide range of businesses and organisations in the public, semi-private and private sectors, with upper level knowledge and skills in all areas.
    - The course is designed to acquire 21st century administrative, secretarial and organizational skills required to make the students proficient in handling the office activities independently.
    - Office work includes supporting executives, administrative routines on the one end and running high level conferences/meetings at the other end apart from preparing presentations, maintaining websites, handling computer application activities.
    - The course is designed in such a way that the students will be familiarize with most front-office procedures, such as photocopying, preparing schedules, filing, greeting clients, mail sorting and handling phone calls. Good communication and interpersonal skills are essential to secure a good administrative job position.
    - To develop a range of skills and techniques, personal qualities and attitudes essential for successful performance in working environment.

5. Course objectives:

- This course is a planned sequence of instructions consisting of Units meant for developing employability and Skills competencies among the students. At the end of the Course, the students will be able to:
- Understand the concept of Office, role of Office Manager.
- Differentiate between Organizational Charts and Manuals.
- Manage secretarial activities independently like filling online and offline office forms, mail handling, filing and indexing, managing stationery etc.
- Communicate effectively and handle communication services independently – oral and written communication, barriers, observe telephone etiquettes.
- Handle and operate different types of Office Machines.
- Draft different types of Business and Govt. letters.
- Understand different terms related to meetings and conduct meetings.

The profile of a Professional Secretary has changed to a great extent now-a-days. Today, he/she is performing the role of Manager's Manager and is expected to handle all its activities efficiently and effectively. This Course enables a person to handle all administrative and secretarial functions independently and generates employment opportunities viz. Office Executives/ Front Office Executive/Executive Assistant/Professional Secretary/ Private Secretary/Office Manager etc. Students are given the opportunity to acquire broad knowledge of the Business World and to recognise the main functions of the professional activity.

6. Duration of the course:

The duration of the course shall be three years with semester pattern. The course has multiple exit provisions. A Diploma at the end of first year and advanced Diploma after two years and Bachelors Degree after three years of successful completion of the course.

7. **Medium of instruction:**

The medium of instruction and examination shall be in English.

8. **Attendance:**

- Every candidate should have attended at least 80% (compulsory) of the total number of classes conducted in an academic year from the date of commencement of the term to the last working day as notified by University in each of the subjects prescribed for that year, separately in theory and practical. Only such candidates are eligible to appear for the University examinations.

9. **Course implementation:**

- General education component of the curriculum would be imparted in Pondicherry University Mahe Centre and skill training by SKP (Skill Knowledge Providers) such as local and other Offices and Medias.
- A log book would be maintained for students with SKP's and continuous Assessment and end semester evaluation of skill would be done by SKP.
- Only the necessary number of core faculties would be there in the institution and the remaining would be drawn as guest faculties from skill sectors and people with experience and expertise in the specific vocational skills.
- The expenses in connection with job training (training fees) educational tour, Field visits etc should be borne by the candidates.

10. **Schedule of Examination:**

The University shall conduct examinations semester wise as notified by the University from time to time. A candidate who satisfies the requirement of attendance, progress and conduct as stipulated by the University shall be eligible to appear for the University Examination.

11. Conducting Examination:

1. Theory Exams: Pondicherry University for general and Vocational papers.
2. Practical Exams:

(a) English and Computer examinations: Pondicherry University

(b)All Vocational periodic assessment and end semester exams are conducted by Skill Knowledge Providers (SKP) or trainers in the media settings and marks shall be Submitted in sealed covers (in duplicates) to Pondicherry University Mahe Centre. This will be forwarded to Pondicherry University from Mahe Centre.

(c)Also a certificate from the SKP / HOD / Institution shall be issued to each student at The end of each semester on the media training imparted in the respective institutions, Giving the assessment of Skill performance of the candidate as grade marks.

12. Declaration of Class:

- A candidate having appeared in all the subjects in the same examination and passed that examination in the first attempt and secured 75% of marks or more of grand total marks prescribed will be declared to have passed the examination with Distinction.
- A candidate having appeared in all the subjects in the same examination and passed that examination in the first attempt and secured 65% of marks or more but less than 75% of grand total marks prescribed will be declared to have passed the examination in the First Class.
- A candidate having appeared in all the subjects in the same examination and passes that examination in the first attempt and secured 50% of marks or more but less than 65% of grand total marks prescribed will be declared to have passed the examination in the Second Class.
- A candidate passing the University examination in more than one attempt shall be placed in Pass category irrespective of the percentage of marks secured by him/her in the examination.

[Please note fraction of marks should not be rounded off clauses (a), (b) and (c).].

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7	108	72	180	Six Sem.	B. Voc Degree	Office Manager/ Superintendent/ Office Secretary

SCHEME OF SYLLABUS AND EXAMINATION PATTERN

Sl. No.		Study Components Course Title	Component	Hours in a week	Examination		Credit
					CIA	Marks	
I		**SEMESTER I**					
1	ENGL - 1	English - Effective Communication Skills	G	4	40	60	4
2	AECC - 1	Communication Lab - Practical	G	3	50	50	2
3	DSC - 1	Hindi/Malayalam/ French Second Language	G	4	40	60	4
4	DSC - 2	Fundamentals of Accounting	V	4	40	60	5
5	DSC - 3	Files and Office Equipments - Practical	V	4	50	50	3
6	DSC - 4	Basics of Office Management	G	4	40	60	4
7	AECC - 2	Information Technology – Practical	V	4	50	50	4
8	AECC - 3	Accounting Lab - Practical	V	3	50	50	4
						Total	**30**
II		**SEMESTER II**					
1	ENG - 2	English	G	4	40	60	4
2	DSC - 5	Hindi/Malayalam /French Second Language	G	4	40	60	4
3	DSE - 1	Business Organisation and Management	G	4	40	60	4
4	DSC -6	Accounting for Management	V	4	40	60	5
5	DSE -2	Financial Accounting - I	V	4	40	60	4
6	AECC - 4	Environmental Studies	G	4	40	60	3
7	SEC - 1	Financial Accounting – I Practical	V	3	50	50	3
8	SEC - 2	Office Automation - Practical	V	3	50	50	3
						Total	**30**
III		**SEMESTER III**					
1	DSC - 7	Introduction to Secretarial Practice	V	4	40	60	4
5	DSC - 8	Income Tax - I	V	5	40	60	5
3	**DSC** - 9	Corporate Regulations and Administration	G	4	40	60	4
4	DSE - 3	Business Statistics	G	4	40	60	4
5	DSE - 4	Entrepreneurship and Start-up	V	4	40	60	4
6	DSC - 10	Introduction to Public Administration	G	4	40	60	3
7	SEC - 3	Business Intelligence and Data Analytics – Practical	V	3	50	50	4
8	SEC - 4	Secretarial Duties	V	3	50	50	2
						Total	**30**

IV		**SEMESTER IV**						
1	DSC - 11	Goods and Service Tax	V	4	40	60	5
2	DSC - 12	Income Tax - II	V	5	40	60	5
3	DSE - 5	Material and Warehouse Management	V	4	40	60	4
4	DSE - 6	Business Law	G	4	40	60	4
5	AECC - 5	Value Education	G	4	40	60	4
6	DSE - 7	Digital Marketing	G	3	40	60	4
7	SEC - 5	Store Management - Practical	V	3	50	50	2
8	SEC - 6	GST and Income Tax Return Filing - Practical	V	3	50	50	2
						Total	**30**
V		**SEMESTER V**					
1	DSE-8	Banking and Insurance Management	G	5	40	60	4
2	DSC - 13	Corporate Accounting and Financial Reporting	V	5	40	60	5
3	DSC – 14	Applied Costing Accounting	V	5	40	60	4
4	DSE-9	Logistics and Supply Chain Management	G	4	40	60	4
5	SEC – 7	Fin Tech	G	4	40	60	4
6	SEC - 8	Business Digital Documentation - Practical	V	3	50	50	3
7	SEC - 9	E Accounting - Practical	V	4	50	50	4
8	DSC - 15	Internship – 2 Weeks	V		50	50	2
						Total	**30**
VI		**SEMESTER VI**					
1	DSE-10	Financial Management	G	5	40	60	4
2	DSC - 16	Practical Auditing	G	5	40	60	4
3	DSE – 11	Airline and Cargo Management	V	5	50	50	4
4	DSC - 17	Internship – 4 Weeks	V		100	50	8
5	DSC - 18	Project and Viva Voce	V		50	100	10
						Total	**30**
Skill Component credit 108 General education credit 72 Total Credit for award 180							

Centre Head
Pondicherry University
Mahe Centre

ENGLISH - EFFECTIVE COMMUNICATION SKILLS

Credit 4 **Hours:60**

(Marks 60 + Internal 20 + Practical 20)

Objective: To study the basic communication skills

Unit I

Fundamentals of language – Basic use of parts of speech, tenses, Articles, Model verbs, Conditional sentences, verbs, phrasal verbs and idioms, word building through suffix and prefix, compound words for specific usage related to the situations. (14 Hours)

Unit II

Reading skills: Dealing with difficult vocabulary, reading comprehensions, reading sub skills – skimming and scanning. (10 Hours)

Unit III

Sentence pattern and paragraph writing: Basic writing skills and conveying specific factual information using simple sentences of various patterns. Transformation of sentences, writing introduction, welcoming, thanks giving and conclusion. (12 Hours)

Unit IV

Effective oral communication: Oral reports, Discussion, Telephonic conversations, Pronunciation, Stress and intonation. British and American English, synonyms and antonyms, Public speaking. (12 Hours)

Unit V

English for job search: Drafting covering letters and applications specific to a job. Difference between C V, Resume and Bio-data. Tips for interview success. Body language. Mock interviews for enhancing skills. (12 Hours)

COMMUNICATION LAB

Credit 2	**Hours:30** **(Practical 50 + Internal 20 + Viva 20)**

Exercise 1:

Conversation between two students recorded on camera. To be self-critiqued

Exercise 2:

Reporting on various types of radio programmes monitored by them

Exercise 3:

Presentation on TV programmes watched on the previous day

Exercise 4:

Rewriting Headlines of Newspapers (Hindi & English) on the display boards

Exercise 5:

Reading of day's newspapers followed by discussions

Exercise 6:

Writing exercises to inform, report and persuade

Exercise 7:

Using microphones (Public Speaking/Presentation Situations)

Exercise 8:

Interview and Group Discussion sessions

Exercise 9:

Book Reading, Reviews, Appreciation

Exercise 10:

Effective Presentation using various audio – visual aids

FUNDAMENTALS OF FINANCIAL ACCOUNTING

Credit 5 **Hours: 75**

(Marks: 60 + Internal 20 + Practical 20)

Objective: To study the basic accounting works in an organisation and to enable the students to understand the system of preparing financial statements for various types of organisation and prepare necessary books of accounts independently. To familiarize the students with knowledge about financial reporting standards

Unit I

Accounting – Introduction – Meaning - Book keeping and Accounting – Objectives of Accounting - Accounting Principles, Concepts and Conventions - Double Entry System - Books of Accounts - Accounting Equation - Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure. (15 Hours)

Unit II

Journal and Ledger: Meaning of Journal – Journalising - Journal Entry - Simple and Compound Entries - Opening Entry – Ledger: Form of an Account - Posting - Balancing of Accounts - Subdivision of Journals - Purchase book - Sales Book - Cash book (simple, double column and triple column) - Petty Cash book.

(15 Hours)

Unit III

Trial Balance - Meaning of Trial Balance – Objects – Preparation - Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.

(10 Hours)

Unit IV

Final Accounts of Sole Trading concern -Trading Account, Manufacturing Account & Profit and Loss Account - Balance Sheet - Adjusting and Closing Entries - Practical Problems with adjustments.

(20 Hours)

Unit V

Depreciation and Insurance Claims - Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written - down value method- Concept of useful life under Companies Act 2013 - Insurance claims –Calculation of Claim amount-Average clause (Loss of stock only).

(15Hours)

Reference Books:

1. S.N. Maheshwari: Financial Accounting, Sulthan Chand & Sons, 23 Daryaganj, New Delhi..
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., New Delhi.
3. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
4. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand &Sons, New Delhi.
5. Gupta, R.L & Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi
6. Jain &Narang: Financial Accounting, Kalyani Publishers, NewDelhi.
7. Parthasarathy, S.& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

BASICS OF OFFICE MANAGEMENT

Credit: 5 **Hours: 75**

(Marks: 60 + Internal 20 + Practical 20)

Objective: To study the basic functions of a modern office and acquaint with the same.

UNIT I

Introduction: Meaning, functions and importance of office management; office management and organisation. Principles of office management and organization - Principal departments of modern office - Centralization vs. decentralization of office services. (15 Hours)

UNIT II

Office Manager: Qualifications and qualities of office manager. The status of office manager in total organization - The authorities and responsibilities of an office manager - Office accommodation: Selection of site - Office layout. Office environment and working conditions - Maintenance of office vehicles – Two wheeler and LMV – Trouble shooting and crisis Management – Emergency medical care – First Aid - Fire Safety management – Office energy management – office Electrical appliances – UPS, Inverters, and Generators – Maintenance of essential office consumables. (15 Hours)

UNIT III

Office Communication: Various means of communication- Their use, merits and limitations. Selection of means of communication. Correspondence through Internet. (12 Hours)

UNIT IV

Office Records and Record Management: Importance of records in both Public and Private Offices – Institutional memory -Filing and Indexing - HRM for office Management: Recruitment, Selection and Training of office staff. Office supervision - Duties and responsibilities of supervisory staff. Motivation - Financial and non-financial incentives to subordinates - Planning and Scheduling Office Work: Office routine, flow of work and office manual - Stationery and forms: The design and control of office forms. Control over stationery, forms and supplies. Reading of MOP, Study the practice of MOP (Practical)

(18 Hours)

UNIT V

Office Automation and E Commerce, E office applications, Concept of paperless offices – Virtual office – Cloud based data Management, Work from home. Uses and abuses of cost cutting appliances. Correspondence: Routine of handling mail. Importance of correspondence in business and Govt. Offices – Essentials of good business and official correspondence – Various forms of correspondence. (15 Hours)

(Note: Acquiring driving and maintenance skills is part of the syllabus as practical)

ACCOUNTING LAB - PRACTICAL	
Credit 3	**Hours: 45** **(Marks 50 + Viva 30 + 20 Internal)**

Exercise 1

Preparation of various Journals using accounting software applications. (10 Hours)

Exercise II

Preparation of various Ledger Accounts. (10 Hours)

Exercise III

Preparation of Trial Balance and rectification of entries. (10 Hours)

Exercise IV

Preparation of Final Accounts of Sole Trader. (10Hours)

Exercise V

Preparation of Depreciation and Insurance Claim Accounts. (5 Hours)

FILES AND OFFICE EQUIPMENTS

Credit 3	Hours: 45
	(Marks: 50 + Viva 30 + Internal 20)

Unit I

File: Meaning – Filing – Meaning – Importance and Essentials – Classification of filing – Alphabetical, numerical, geographical, subject, Chronological. Methods of Filing - Horizontal and Vertical – E –filing – Weeding out or Destruction of old records – Indexing - Meaning, Importance and types – Filing Procedure. (8 Hours)

Unit II

Equipment and materials**:** 1. Photocopier, 2. Printer, 3. Computers, 4. Scanner, 5. Software-MS Office, Mail Accounting Software, etc., 6. Basic Mail Handling Machines, 7. Cash counting machine, 8. Weighing machine and Franking machine, 9. Addressing machine, 10. Folding , paper cutting , punching and stapling machines, 11. PBX/EPABX/ Intercom, 12. Bio-metric Machines, 13. Files/File Folders/Filing Cabinet of different types. (10 Hours)

(**Note**: The list given above is suggestive and not an exhaustive list to be prepared by the vocational teacher).

Unit III

Handling the mail: Meaning and Types of Mail - Handling of Incoming Mail - Handling of Outgoing Mail - Handling of Electronic Mail - Mail Room Equipment - Postal Services.

(7 Hours)

Unit IV

Office appliance and business communication: Working knowledge of making use of information from different sources such as –Telephone Directories, Railway Time tables, Post office guide, Bus time table, Ready reckoner. Drafting of the following (on the basis of given information): Application for a Job, Interview letter, Letter indicating appointment, Sales letter, Letter for making a purchase Inquiry, letter in relation to purchase of goods, Letters with clients/customers, Letter to be written to a Bank, Letters to a supplier of Goods, Office orders. (10 Hours)

Unit V

Office forms and stationery - Office Forms - Meaning, importance and advantages of Office forms - Computerization of office forms - Principles of Form Designing - Office Stationery - Methods of purchasing stationery – Purchase Procedure – Storing Stationery - Control on consumption of stationery - Maintenance of Stock Register - Physical verification of Stock.

(10 Hours)

(NOTE: Students should be exposed to the operation of various Office Machines viz. EPABX, Bio-metric Machines, Security systems, Franking Machines and various Accounting Machines during Field Visits).

INFORMATION TECHNOLOGY FOR OFFICE	
Credit: 4	**Hours: 60**
	(Marks 50 + Viva 30 + Internal 20)

Objectives:

The objective of this course is to make the students capable of managing the office activities with the help of information technology.

Unit I

Word Processing Package: MS-Word 2013 - Introduction-Features - Word User Interface Elements Creating New Documents - Basic Editing - Saving a Document - Printing a Document - Print Preview - Page Orientation - Viewing Documents - Setting Tabs - Page Margins – Indents – Ruler - Formatting Techniques - Font Formatting - Paragraph Formatting - Page Setup - Headers &Footers - Bullets and Numbered List - Borders and Shading - Find and Replace -Page Break Page Numbers - Mail Merging -Spelling and Grammar Checking – Thesaurus - Macros – Tables – Side - By-Side and Nested Tables - Formatting Tables – Drawing - Word art - Paint Brush Document Templates – Email Editor. (18 Hours)

Unit II

Desktop Publishing - PageMaker 7.0 - Introduction to Desktop Publishing as a Process- PageMaker Tools and Palettes - Working With Objects - Type Styling Options - Working With Text - Formatting Options: Leading, Margins and Indents - Scaling Text - Paragraph Formatting Options - Working With Grids - Creating Frames - Layers. (18 Hours)

Unit III

Spreadsheet Package: MS - Excel 2013-Introduction - Excel User Interface - Working With Cell and Cell Addresses - Selecting a Range, Moving, Cutting, Copying With Paste - Inserting and Deleting Cells - Freezing Cells - Adding, Deleting and Copying Worksheet Within a Workbook - Renaming a Worksheet Cell. Formatting Options - Formatting Fonts - Aligning-Wrapping and Rotating Text - Using Borders - Boxes and Colors - Centering a Heading, Changing Row/Column Height / Width - Formatting a Worksheet Automatically - Insert Comments - Clear Contents in a Cell - Using Print Preview - Preparing Worksheet for the Printer - Selecting Print Area - Margin and Orientation - Centering a Worksheet - Using Header and Footer - Inserting Page Breaks - Sorting Data. (22 Hours)

Unit IV

Advanced Features of Excel: All Functions in Excel - Using Logical Functions - Statistical Functions - Mathematical Functions - Linking Data between Worksheet - Elements of Excel Charts – Categories - Create a Chart - Choosing Chart Type - Edit Chart Axis - Titles, Labels, Data Series and Legend- Adding a Text Box - Rotate Text in a Chart - Converting a Chart on a Web Page- Saving a Chart - Designing of Templates in Excel.

(20 Hours)

Unit V

Presentation Package: Ms-Power Point 2013 - Advantages of Presentation - Screen Layout - Creating Presentation - Inserting Slides -Adding Sounds and Videos - Formatting Slides - Slide Layout Views in Presentation - Colour Scheme - Background Action Buttons - Slide Transition - Custom Animation - Creating Master Slides - Managing Slide Shows - Using Pen Setting Slide Intervals.

(12 Hours)

Practical Training:

1. Create a small poster using PageMaker.
2. Create a Brochure using PageMaker
3. Prepare Pay rolls in Excel
4. Conditional Cell Formatting
5. Analysis and presentation of data using charts in Excel
6. Usage of Functions in Excel
7. Mail merging feature of Word.

Suggested Readings:

1. Gini, Courter & Annette Marquis, Ms-Office 2013, BPB Publications.
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, Special Edition Ms Excel 2013, Prentice Hall India Pvt. Ltd.
3. Atman Rebecca & Atman Rich, Mastering PageMaker, BPB Publications.
4. Building a Foundation with Microsoft Office 2013 5. Welcome to Microsoft Office

SEMESTER II

English	**CREDIT-4** **TOTAL HOURS:60**

Unit I:

Basic Communication Theory**:** Importance of Communication – Stages of communication, Modes of Communication – Barriers to Communication-Strategies for Effective Communication – Listening: Importance, Types, and Barriers –Developing Effective Listening Skills.

Unit II:

Comprehension and Analysis**:** Comprehension of Technical and Non-technical Material – Skimming, Scanning, Inferring-Note Making and extension of Vocabulary, Predicting and Responding to Context-Intensive Reading and Reviewing.

Unit III:

Writing: Effective Sentences, Cohesive Writing, Clarity and Conciseness in Writing – Introduction to Technical Writing – Better Paragraphs, Definitions, Practice in Summary Writing – Four modes of writing – Use of dictionaries, Indices, library References –Making Bibliographical Entries with Regard to Sources from Books, Journals, Internet etc.

Unit IV:

Business Writing/Correspondence: Report Writing – Memoranda – Notice– Instruction – Letters.

Unit V:

Oral Communication: – Presentation skills – Group Discussions – Dialogue Writing– Short Extempore – Debates-Role Plays-Conversation Practice.

Reference Books:

1. B. K.Das et al., Cambridge,An introduction to Professional Englishand Soft Skills University Press (Facilitated by BPUT)
2. MeenakshiRamanandSangeeta Sharma, Oxford Publications Technical Communication: Principles and Practice, Second Edition
3. M Ashraf Rizvi, The McGraw, Effective Technical Communication Hill companies.
4. Alan Pease, Understanding Body Language
5. Geoffrey Leech and Ian Svartik.Communicative Grammar of English
6. J.D.O'Connor Better English Pronunciation.

BUSINESS ORGANISATION AND MANAGEMENT

Credit 4 **Hours: 75**

(Marks: 60 + Internal 20 + Practical 20)

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Unit I: Business Enterprises:

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society - Limited Liability Partnership. Choice of form of Organisation: Government - Business Interface; Rationale and Forms of Public Enterprises. International Business, Multinational Corporations, Social Responsibility of business and ethics–Emerging opportunities in business; Franchising, Outsourcing, and E-Commerce.

(15 Hours)

Unit II: Foundation of Indian Business :

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility of business and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce. (15 Hours)

Unit III: Management and Organisation:

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation –Authority and Responsibility - Delegation and Decentalisation of Authority; Staffing - Directing and Control. (20 Hours)

Unit IV: Functional Areas of Management:

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices. Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.

(15 Hours)

Unit V: Leadership, Motivation and Control:

Leadership: Concept and Styles; Trait and Situational Theory of Leadership - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process. (10 Hours)

Suggested Readings:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.
9. Burton Gene and Manab Thakur; Management Today: Principles and Practice; Tata McGraw Hill, New Delhi.
10. L. M. Prasad, Management Principles, Sultan Chand & Sons, 23 Daryaganj, New Delhi

(**Note:** Latest Editions of the above books may be used.)

ACCOUNTING FOR MANAGEMENT

Credits 5 **Hours: 75**

(Marks: 60 + Internal 20 + Practical 20)

Objective:

This course provides the students an understanding of the application of accounting techniques for management.

UNIT I

Meaning – Nature – Scope and Functions of Management Accounting –Role of ManagementAccounting in Decision Making – ManagementAccounting and Financial Accounting - Tools and Techniques of Management Accounting. (12 Hours)

UNIT II

Financial statement analysis – Meaning – Nature and Limitations of Financial Statements – Objectives and Methods of Financial Statements Analysis – Comparative Statement – Common Size Financial Statements. Funds flow and Cash flow statements. (23 Hours)

UNIT III

Ratio analysis and Trend Analysis – Meaning, advantages and limitations of Ratio Analysis – Significance of Ratio Analysis in Managerial decision making. (15 Hours)

UNIT IV

Marginal Costing and CVP analysis – Profit Volume Ratio, Break- Even Point – Margin of Safety, Application of Break-Even Analysis. (15 Hours)

UNIT V

Budgets & Budgetary Control: Meaning, Characteristics, Objectives, Advantages, Limitations. Classification & Types of Budgets. Problems on Cash Budget and Flexible Budget Only. (10 Hours)

Suggested Readings

1. Management Accounting, Manmohan & Goyal, Sahitya Bhawan Publication, Agra.
2. Management Accounting RK Sharma and S K Gupta, Kalyani Publications, Ludhiyana.
3. Management Accounting, Khan M Y and Jain R K, TATA Mc GRAW HILL, NEW DELHI.
4. Management Accounting, N Vinayakhan and I B Singh, Himalaya Publishing House
5. Management Accounting, R S N Pillai and V Bhagvathi, S. CHAND & COMPANY, New Delhi.
6. Principles of Management Accounting, Dr. S N Maheshwari, Sultan Chand and Sons, 23 Daryaganj, New Delhi.

FINANCIAL ACCOUNTING - I	
Credit 4	**Hours: 60** **(Marks: 60 + Internal 20 + Practical 20)**

Objectives:
To equip the students with the skills of preparing financial statements for various types of business organizations other than corporate undertakings.

Unit I
Accounts of Non - Profit Organisations – Meaning of Non-Profit Organizations- Accounts of Non- Profit Organisations - Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Non-Trading Concern – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund. (15 Hours)

Unit II
Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee's Account – Goods Sent at Cost or Invoice Price - Delcredre commission- Valuation of Stock – Normal and Abnormal Loss. (12 Hours)

Unit III
Single Entry Book-Keeping - Meaning–Limitations of Single-Entry System–Double entry system Vs Single entry system – Ascertainment of profit – Net worth method – Conversion method – Statement of Affairs Versus Balance Sheet – Preparation of Trading, Profit and Loss A/c and Balance Sheet from incomplete records. (18 Hours)

Unit IV
Final Accounts of Partnership Firms: Capital Accounts of Partners - Calculation of Interest on capital, drawings – Division of profit – Preparation of Trading and Profit and Loss Account of Partnership Firms –Accounting treatment in situations like admission, retirement, death and insolvency of partners – Dissolution of Partnership firm. (18 Hours)

Unit V
Hire Purchase Account: Hire Purchase and Instalment Purchase system - hire-purchase contract - legal provisions regarding hire purchase contract - Accounting records for goods of substantial value and accounting records for goods of small values, Instalment purchase system. (12 Hours)
(Problems 70 % & Theory 30 %)

Suggested Readings:
1. Jain, S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
7. Raman B S, Financial Accounting- United Publishers, Mangalore.
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

ENVIRONMENTAL STUDIES

Credit 3 **Hours: 45**

(Marks: 60 + Internal + Practical 20)

UNIT I

Definition, scope and importance of Natural Resources -, need for public awareness. Natural Resources: Renewable and non-renewable resources. a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion - Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT II

Ecosystems: Concept of an ecosystem. Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: - a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT III

Biodiversity and its conservation Introduction – Definition: genetic, species and ecosystem diversity. Biogeographically classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-sports of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity.

UNIT IV

Environmental Pollution: Definition, Cause, effects and control measures of :- a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards. Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: floods, earthquake, cyclone and landslides.

Unit V

Social Issues and the Environment: From Unsustainable to Sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Case Studies. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Waste land reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and control of Pollution) Act. Wildlife Protection Act, Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness.

UNIT VI

Human Population and the Environment. Population growth, variation among nations. Population explosion – Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and Human health. Case Studies.

OFFICE AUTOMATION

Credit 3 **Hours: 45**

(Marks: 50 + Viva 30 + Internal 20)

Unit I

- Starting the Windows, Starting a program, running a program, Running multiple programs and switching between windows, Customizing the Task bar, Recycle bin, restoring the deleted files
- Creating and removing folders Making the taskbar wider, arranging icons on the Desktop Displaying and hiding the taskbar clock, controlling the size of start menu options, Creating Shortcuts.
- Installing a screen saver, Assigning a wallpaper to Desktop, Adding a program to the start menu, Adding a program shortcut in the Desktop, Customizing the mouse settings
- Expanding and collapsing a folder, Recognizing File types using icons, Running a program from explorer, Renaming a file or folder, Sorting a folder, Displaying the properties for a file or folder
- Using cut and paste operations to move a file, Using copy and paste operations to copy a file, Moving and copying files with mouse, Searching a file or folder by using search command, Finding a file or folder, by name
- Defragmenting the disk, using disk defragmenter, Controlling the speaker volume Recording and saving an audio file Connecting a printer to the PC.
- Creating folders, renaming folders and files, Copying, moving, deleting files, Taking backups and restoration of files.
- Practicing the commands like passwd, who, whoami, kill, write etc.

Unit II

- word processing,Preparing a Govt. Order / Official Letter / Business Letter / Circular Letter Covering formatting commands - font size and styles - bold, underline, upper case, lower case, superscript, subscript, indenting paragraphs, spacing between lines and characters, tab settings etc.
- Preparing a news letter: To prepare a newsletter with borders, two columns text, header and footer and inserting a graphic image and page layout.
- Creating and using styles and templates, To create a style and apply that style in a document To create a template for the styles created and assemble the styles for the template.
- Creating and editing the table, To create a table using table menu, To create a monthly calendar using cell editing operations like inserting, joining, deleting, splitting and merging cells

Unit III

- Creating numbered lists and bulleted lists. To create numbered list with different formats (with numbers, alphabets, roman letters),To create a bulleted list with different bullet characters. Printing envelopes and mail merge.

- To print envelopes with from addresses and to addresses .To use mail merge facility for sending a circular letter to many persons.

Unit IV

- Using the special features of word: To find and replace the text, To spell check and correct. To generate table of contents for a document. To prepare index for a document.
- Create an advertisement
- Prepare a resume.
- Prepare a Corporate Circular letter inviting the share holders to attend the Annual Meeting.
- Creating a new Presentation based on a template – using Auto content wizard, design template and Plain blank presentation.
- Creating a Presentation with Slide Transition – Automatic and Manual with different effects.
- Creating a Presentation applying Custom Animation effects –
- Applying multiple effects to the same object and changing to a different effect and removing effects.
- Creating and Printing handouts.

Unit V

- Design a visiting card using publisher.
- Design a brochure using publisher.
- Searching for a web site / application / text documents viewing and downloading.
- Create an E-mail account, Retrieving messages from inbox, replying, attaching files filtering and forwarding.

FINANCIAL ACCOUNTING – I PRACTICAL

Credit: 3	**Hours: 45**
	(Marks: 50 + Viva 30 + Internal 20)

The learners are required to:

1. Collect data from Charitable Institutions and make entry of Receipt and Payment Vs Income & Expenditure.
2. Prepare Partnership Accounts with appropriate software.
3. Visit a local firm to gain in-housing knowledge on accounts keeping under single entry and prepare a report.
4. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase System and provide comparative data for decision making.
5. Prepare a Consignment Account and Consignee Account.

INTRODUCTION TO SECRETARIAL PRACTICE

Credit: 4

Hours: 60
Marks: (60 + Internal 20 + Practical 20)

UNIT I

Secretary: Meaning - Types of secretaries - Qualities, Qualifications, Powers and Duties of Secretary of: Co-operative society, club or other such associations, educational societies, and Chambers of Commerce.
(10 Hours)

UNIT II

Joint Stock Company: Meaning, characteristics and types of companies - Company Secretary: Qualities, qualifications, and appointment of company secretary; Rights, duties and liabilities of company secretary.
(10 Hours)

UNIT III

Office secretary of business firms – Role and duties of office secretary in conducting affairs of a firm – Secretarial practices relating to holding of meetings with special reference to notice, agenda, quorum, motions, resolutions, sense of meeting, and adjournment of meeting. (Hours 10)

UNIT IV

Minutes writing - Types of minutes – minutes book – contents of minute – Duties of secretary in drafting or writing of minutes. (Hours 15)

UNIT V

Personal Secretary: Qualities and qualifications, role and functions of personal secretary in business houses. Personal traits of secretary - Government Secretary: Role of secretary in Govt. offices, Types and qualifications of Govt. secretaries. (Hours 15)

Reference Books:

1) Margaret Nicholson, Mastering Secretarial Procedures, Macmillan Master Series.
2) M. C. Kuchhal, Secretarial Practice, Vikas Publishing Company.
3) K. R. Chandratre, Company Secretarial Practice Manual, Lexis Nexis.
4) N. D. Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons.
5) Dr G. K. Kapoor, Company law and Practice, Taxman.
6) Dr. I. M. Sahai, Office Management and Secretarial Practice, Sahitya Bhawan Publications, Agra.
7) J. Santhi, Company law and Secretarial Practice, Margham publications.

INCOME TAX – I

Credit 5 | **Hours 75**

(Marks 60; Internal 20 + Practical 20)

Objective: To provide students with a working knowledge of principles and provisions of Income Tax.

Unit I

Basic Concepts: Income - Agricultural income - Person - Assesses - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of lax - Residential status - Scope of total income on the basis of residential status –Exempted incomes. (15 Hours)

Unit II

Computation of Income under Different Heads: Salaries - Allowances - Perquisites -Profit in lieu of salary –Retirement benefits, Standard Deduction. (18 Hours)

Unit III

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value. (12 Hours)

Unit IV

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and non-allowable expenses - General deductions - Provisions relating to Depreciation.

(16 Hours)

Unit V

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition– Computation. (14 Hours)

(Theory and problems may be in the ratio of 40% and 60% respectively. Only simple problems are to be expected)

Reference Books (Latest Edition):

1. Dr. Vinod K. Singhania: Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. BhagwathiPrasad: Direct Taxes - Law and Practice. WishwaPrakashana.
5. DinakarPagare: Law and Practice of Income Tax. Sultan Chand and sons.
6. Gaur &Narang: Income Tax.

CORPORATE REGULATIONS AND ADMINISTRATION

Credit: 4

Total Hours: 60
(Marks: 60; Internal 20 + Practical 20)

Objective: To familiarise the students with the management and administration of joint stock companies in India as per the Companies Act, 2013.

UNIT I

Companies Act, 2013 - An Introduction: – Salient Features of the Companies Act, 2013 – Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956 –Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs Partnership - Association not for profit; illegal association – Public Company Vs Private Company - Administrative authorities under the Companies Act, CSR committee, Policy, CSR Expenditure, Activities. (Hours 10)

UNIT II

Incorporation of a Company: Promotion and formation of a company - Promoter - legal position - duties, remuneration – Stages in the formation of a Private and a Public Limited Company – Documents to be submitted for registration - Memorandum of Association, Articles of Association - Contents and alteration - Incorporation of Company and matters incidental thereto - On-line registration of a company – Corporate Identity Number (CIN) – Companies with Charitable Objects - Doctrine of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies. (Hours 12)

UNIT III

The Limited Liability Partnership (LLP) Act, 2008: Definitions – Origin – LLP in India – Salient features of LLP – LLP and Partnership – LLP Vs Company – LLP Agreement – Nature of LLP – Partners and designated partners - Share Capital – Types – Public Offer – Private Placement – Prospectus – Contents – Types - Deemed Prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged Prospectus- Liability for misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights – DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities - Punishment for impersonation of Shareholder, Rights of a Shareholder, Further Issue of Share Capital - Bonus Shares - Debenture Issue. (Hours 16)

UNIT IV

Company Management and Administration: Structure of Company Management – Board of Directors – Legal Position of Directors – Number of Directorship – Director Identification Number (DIN) – Qualification and Disqualification of Directors – Appointment and Removal – Managerial Remuneration – Duties, Powers and Liabilities of Directors – Key Managerial Personnel – CEO - CFO - Company Secretary – Qualifications – Appointment – Duties, rights and Liabilities of a Company Secretary – Dismissal of a Secretary – Role of the Company Secretary before, during and after meetings. (Hours 12)

UNIT V

Company meetings and Winding up of Companies: Annual General Meeting - Extraordinary General Meeting – Statutory meeting – Statutory Report – Board meeting – Frequency, Notice and Agenda of Board Meeting - Notice Of Meeting - Quorum - Chairman - Proxies - Voting – Methods of voting - Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books and Registers – Statutory books - Books of accounts - Annual Return - Audit and Audit Committee related party - transactions - Corporate Social Responsibility (CSR) – Winding up of Companies: Modes of winding up - Liquidators – Appointment, Duties and Powers of Company Liquidator - Effect of winding up order – Procedures for liquidation. (Hours 10)

Suggested Readings:

1. Shukla, M.C., & Gulshan, Principles of Company Law, S. Chand, New Delhi.
2. Venkataramana, K., Corporate Administration, Seven Hills Books Publications.
3. Kapoor,N.D., Company Law and Secretarial Practice, Sultan Chand,New Delhi.
4. Bansal C.L., Business and Corporate Law, Vikas Publishers, New Delhi.
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N.Maheswari & S.K.Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Kuchal, S.C., Company Law and Secretarial Practice, Vikas Publishers, New Delhi
8. Chartered Secretary, The Institute of Company Secretaries of India.
9. Sharma J. P.(2018), An Easy Approach to Corporate Laws, Ane Books Pvt Ltd, New Delhi.

BUSINESS STATISTICS

Credit 4 **Total Hours 60**

(Marks: 60; Internal 20 + Practical 20)

Objective: To provide basic knowledge of statistical tools and techniques as are applicable to offices and business houses thereby enabling the students to apply the statistical methods for the quantification of data in offices and business houses.

UNIT I

Statistics: Meaning, Definition and scope of Business Statistics – Role of Statistics in business Decisions – Importance and limitations of Statistics – Statistical enquiry – Stages in conducting a statistical survey - Data: Primary data Vs Secondary data -Concepts of statistical population and sample. – Sources of secondary data – Classification, Tabulation and Presentation of Data – Diagrammatic Representation of Data- (12 Hours)

UNIT II Univariate Analysis

(a) Measures of Central Tendency: Concept – Average –Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean – Merits and demerits of each.

(b) Measures of Dispersion: Meaning – Properties of a good measure of dispersion – Absolute versus relative measure of dispersion –Mean Deviation, Standard Deviation and Coefficient of Variation – Merits and Demerits of each.

(c) Skewness: Meaning – Variation versus Skewness – Measures of Skewness - Pearson's and Bowley's Coefficient of Skewness (Brief Study only). (14 Hours)

UNIT III Bivariate Analysis

(a) Simple and Linear Correlation Analysis: Meaning – Types of Correlation – Methods of studying Correlation – (Karl Pearson's Co-efficient and Spearman's Rank Correlation) - Properties.

(b) Simple and Linear Regression Analysis: Meaning – Computation - Correlation Vs Regression. (12 Hours)

UNIT IV

Index Numbers: Meaning - Importance - Characteristics and uses of Index Numbers -Types of Index numbers – Construction of Price Index Numbers - Fisher's Ideal Index numbers - Test of consistency-Problems in construction of index numbers - Cost of living index numbers and its value - Preparation of family budget. (12 hours)

UNIT V

Ratio, Proportion and Percentage: Ratio: Definition, meaning and computation –Interest: Simple interest – compound interest (reducing balance and flat interest rate) – Equated Monthly Instalments (EMI) (10 Hours)

(Theory and Problems in the ratio of 40% and 60%)

SUGGESTED READINGS:

1. Gupta, S.P, Statistical Methods, Sulthan Chand & Sons, 23 Daryaganj, New Delhi.
2. Gupta, C.B, Introduction to statistics.
3. Desai, S.S, Business Statistics.
4. Gupta, S.C, Fundamentals of Statistics.
5. Elhance.D. N, Fundamentals of Statistics
6. Sanchetti& Kapoor, Statistics, Sultan Chand & Sons, 23 Daryaganj, New Delhi.
7. Mood, A.M. Graybill, F.A. and Boes, D.C. (2007): Introduction to the Theory of Statistics, 3rd Edn., (Reprint), Tata McGraw-Hill Pub. Co. Ltd.
8. J.K. Sharma, Business Statistics, Vikas Publishing House (P) Ltd., New Delhi
9. R.S.N. Pillai and Bagavathi, Business Statistics, S. Chand & Co. , New Delhi.
10. Arora & Arora, statistics for Management, S. Chand & Co., New Delhi.
11. S.P. Gupta & M. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.

ENTREPRENEURSHIP AND STARTUP

Credit: 4

Hours 60

Mark 60; Internal 20 + Practical 20

Objectives: To provide theoretical information to students about the role of entrepreneur in economic development. To familiarize the students with entrepreneurial skills and startup ideas and also to help the students understand the process of setting up of a private enterprise.

UNIT I

Entrepreneur: Meaning and Definition – Role of entrepreneur in economic development - Entrepreneurial Skills Sets: Building the entrepreneurial quotient-entrepreneurial psychology. driving forces and characteristics-Entrepreneurial discipline with practice, patience and perseverance (3Ps) – identifying and meeting the gaps in and resources at optimized cost – Capital Structuring, Resource Mobilization and Management-New Age Marketing and After Sales Services- Using IT and 8 Deep Technologies-Strategies for Disruption- Legal and Regulatory Compliance. (Hours 15)

UNIT II

The Entrepreneurial Ecosystem- Macroeconomic Environment and Emerging Dimensions of Business Ecosystems - Formation and Incorporation of a Legal Entity- Legal and Intellectual Property Rights-Procurement to Pay- Order to Cash-Transaction to Reporting Working Capital Management - Market Dynamics- Government Policies, Subsidies, Incentives, Tax Laws- Trends in Entrepreneurship. (Hours 10)

UNIT III

Idea to Action - Monetizing Ideas - Bootstrapping - Preparation of Project Report - Funding Options for Start-up, including Crowd Funding - Using Data Analytics to Advantage - Building a Sustainable Revenue Model and Periodical Business Plan - Launching Sustainable Impact Initiatives from Startup to MNC. (Hours 10)

UNIT IV

Value Addition- Process of Innovation- Design Thinking - Lean Start-Up & Customer Validation - Generating Market Traction - Positioning and Packaging - Start-up Models -Types of New Age Business: FinTech, EdTech, HealthCare, Agri-Tech, Defense, IT, Space, Robotics, Digital Transformation & VBA etc. - Agropreneurship - Generation Transfer Transaction- Social Entrepreneurship. (Hours 10)

UNIT V

Scalability, scaling up and Stabilization of Sustainable Business: Business Scalability –Validation and Roadmap - Preparation of Pitching Document and giving Elevator Pitches - Funding Strategies and Funding Series including crowd funding - Start-up Valuation – Pre-money, Milestone and Investors' Exit Point - Scaling up and Stabilization of Business - Sustainability Management - Exit Strategies of Fund Houses - Gathering Critical Mass through Mergers & Acquisitions - Negotiations at each Milestone – Role of various National and State Agencies which render assistance to Small Scale Industries. (Hours 15)

Suggested Readings:

1. Savitha Joshi, Entrepreneurship & Startup for India, Amazon
2. Norman M.S, Essentials of Entrepreneurship, and small business management, PSM
3. Khanka. S. S, Entrepreneurship Development, S. Chand
4. Peter Thiel, Zero to One, Amazon
5. Entrepreneurship and Startup, ICMAI Study Material

INTRODUCTION TO PUBLIC ADMINISTRATION

Credit: 3

Hours 45

Marks: 60 + Internal 20 + Practical 20

Objective:

This Course introduces the students to the elements of public administration. This would help them to obtain a suitable conceptual perspective on Public Administration. In addition, the course introduces to students, the growth of such institution devices as to meet the need of changing times. The course also aims to instil and emphasize the need of ethical seriousness in contemporary Indian public administration within the Constitutional framework.

Unit I

Introduction: Meaning, nature and Scope of Public Administration and its relationship with other Disciplines - Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol, Max Weber and others - Evolution of Public Administration in India – Arthashastra – Colonial Administration up to 1947. (10 Hours)

Unit: II

Public Administration in India: Enactment of Indian Constitution - Union Government – The Cabinet – Central Secretariat -– All India Services – Training of Civil Servants – UPSC – Niti Ayog – Statutory Bodies - The Central Vigilance Commission – Central Bureau of Investigation - National Human Rights Commission – National Women's Commission –Controller and Auditor General. (12 Hours)

Unit III

State and Union Territory Administration: Differential Administrative systems in Union Territories compared to States Organization of Secretariat-Position of Chief Secretary - Functions and Structure of Departments - Directorates – Ministry of Home Affairs supervision of Union Territory Administration – Position of Lt. Governor in Union Territories- Government of union Territories Act 1963. (13 Hours)

UNIT IV

Emerging Issues in Indian Public Administration: Changing Role of District Collector - Civil Servants – Politicians relationship - Citizens Charter - Public Grievance Redressal Mechanisms — The RTI Act 2005 – Social Auditing and Decentralization – Public Private Partnership. (10 Hours)

References:

1. A. R. Tyagi, Public Administration, Atma ram sons, New Delhi, 1983.
2. Appleby P.H, Policy and Administration, The University of Alabama Press, Alabama, 1949.
3. Avasthi and Maheswari,Public Administration in India,Agra:LakshmiNarain Agarwal,2013 B. Com (General)
4. Gerald.E. Caden. Public Administration. Pablidas Publishers, California, 1982.
5. http://cic.gov.in/
6. http://www.mha.nic.in/
7. http://rti.gov.in/

BUSINESS INTELLIGENCE AND DATA ANALYTICS - PRACTICAL

Credit 4

Hours: 60
(Marks 50; Viva 30 + 20 Internal)

Objective: To provide practical knowledge of advanced Excel and Power BI.

Unit I

Data Analysis: Meaning, Nature, Properties, Scope of Data, Types of Data in Finance and Costing, Digitization of Data and Information, Transformation of Data to Decision Relevant Information, Communication of Information for Quality Decision-making, Professional Scepticism regarding Data, Ethical Use of Data and Information. (Hours 15)

Unit II

Development of Data Processing, Functions of Data Processing, Data Organisation and Distribution, Data Cleaning and Validation. (Hours 10)

Unit III

Advanced Excel: (Practical Lab)

Formulas: VLOOKUP, XLOOKUP, COUNT, IF, COUNTIF, COUNTIFS. Text to Columns. Filters: Quick Filtering, Filtering by Multiple Criteria, Saving the Filtered Data, Performing Calculations on Filtered Data. PivotTables: Defined, Basic PivotTable Data, inserting a Pivot Table, PivotTable Geography, Building a PivotTable Report. (Hours 20)

Unit IV

Power BI (Practical Lab): Introduction to Power BI, Power BI Desktop, querying data from CSV, Calculated measures using DAX, Creating reports and visualizations. (Hours 15)

Reference Books:

1. Michael Alexander, Microsoft Excel 365 Bible, Willey Publications
2. Greg Harvey, Ph.D., Microsoft Excel, Dummies
3. Jack Hyman, Microsoft Power BI, Dummies

SECRETARIAL DUTIES - PRACTICAL

Credit 2

Hours: 30
(Marks 50 +; Viva 30 +; 20 Internal)

Objectives: To familiarize the different secretarial duties.

Exercise 1
Preparation of Notice, Agenda, Motions, Resolutions and Minutes of a meeting.

(10 Hours)

Exercise II
Preparation of Minutes Book of Meetings.

(10 Hours)

Exercise III
Preparation and Submission of Annual Report and Financial Statements of a company and prepare a report on the same.

(10 Hours)

GOODS AND SERVICE TAX

Credit: 5

Hours: 75
(Marks 60 + Internal 20; + Practical 20)

Objectives: Understand various concepts of Goods & Service Tax. Gain an insight on the recording and analyzing the transactions for compliance under GST and also to be familiar with the technology and the process of filing of returns.

UNIT I

Introduction: Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government) - Concept of VAT: Meaning - Variants and Methods - Major Defects in the structure of Indirect Taxes prior to GST - Rationale for GST - Structure of GST (SGST, CGST, UTGST & IGST) - GST Council - GST Network - State Compensation Mechanism - Registration. **(Hours 10)**

UNIT II

Levy and collection of GST Taxable event- "Supply" of Goods and Services - Place of Supply: Within state, Interstate, Import and Export - Time of supply - Valuation for GST- Valuation rules - Taxability of reimbursement of expenses - Exemption from GST: Small supplies and Composition Scheme - Classification of Goods and Services: Composite and Mixed Supplies. **(Hours 20)**

UNIT III

Input Tax Credit: Eligible and Ineligible Input Tax Credit - Apportionments of Credit and Blocked Credits – Tax Credit in respect of Capital Goods - Recovery of Excess Tax Credit - Availability of Tax Credit in special circumstances - Transfer of Input Credit (Input Service Distribution) - Payment of Taxes – Refund - Doctrine of unjust enrichment - TDS, TCS - Reverse Charge Mechanism - Job Work – HSN Code and SAC Code. (Hours 15)

UNIT IV

Procedures: Tax Invoice - Credit and Debit Notes – Returns – Manner of maintenance of accounts , Period of retention of relevant records -Audit in GST- Assessment: Self-Assessment - Summary and Scrutiny- Special Provisions - Taxability of E-Commerce - Anti-Profiteering - Avoidance of dual control- E-way bills - Zero-rated supply - Offences and Penalties - Appeals **(Hours 15)**

UNIT V

GST Returns: Introduction - Specific Provisions - Monthly Returns – Matching - Reversal and Reclaim Input Tax Credit of Annual Return - Final Return - Penal Provisions for Return Filing - Accounts and Records - GST Annual Return and GST Audit Return - GST Refunds -Inverted Duty Structure. **(Hours 15)**

Reference Books:

1. Dr. Malhotra H.C, Mehrotra, Goods & Services Tax, Sahitya Bhavan Publications
2. GST Act with Rules & Forms, Taxman's BARE ACT
3. C.A Vivek KR Agarwal, GST Guide for Students: Making GST good and simple Tax
4. C.A. Ramesh Soni, IDT Book 10.0

INCOME TAX II

Credit 5 **Marks 60 + (Internal 20 +; Practical 20)**
Hours 75

Objective: To provide students knowledge of clubbing of income of other persons income and computation of Gross Total income and ascertaining the deductions allowable. The student also shall learn the filing of Income Tax return and the Assessment procedure.

UNIT I
Clubbing of Income and Set off and carry forward of Losses: Income of other persons included in assesses total income (Clubbing of Income) - Aggregation of income - Set off and carry forward of losses – Unabsorbed depreciation - Income which does not form part of Total Income - Assessment of agricultural income - computation of agricultural income. (16 Hours)

UNIT II
Gross Total Income and Deductions from Gross Total Income: Computation of Gross Total Income - Deductions from Gross Total Income U/s 80 - Deductions allowed on payments – Deductions allowed on incomes – Rebate and Relief -Deduction in respect of donations for expenditure under CSR activities. (12 Hours)

UNIT III
Assessment: Meaning – Procedure – Types of Assessment – Assessment of Individuals –Computation of Gross Total Income of Individuals – Deductions allowed to Individuals U/s 80 – Computation of tax liability - Advance tax - Tax Deducted at Source (TDS) & Tax Collected at Source - Form No. 16 - Calculation of tax on integration - AMT, PAN, TAN - Self-assessment. (Simple Problems only) (12 Hours)

UNIT IV
Assessment of Partnership Firms and Companies: Partnership firm assessed as PFAF – Computation of Book Profit of PFAF – Limits on payment of remuneration to partners of PFAF – Business Income and Total Income of PFAF – Deductions allowed U/s 80 – Tax rate applicable to PFAF – Individual Income of Partners – Partnership firm assessed as PFAOP –Business Income and Total Income of PFAOP –Tax rate applicable to PFAOP – Individual Income of Partners of PFAOP – Meaning and types of companies – Residential status of company – Gross Total Income of Companies – Deductions U/s 80 – tax liability of Companies. (Simple Problems only) (20 Hours)

UNIT V
Filing of Return of Income: Provision for filing return of income -Time and document for filing of returns - return of losses - belated returns - revised returns - Voluntary return of Income - Statutory Obligations for Filing of Return - Fee and Interest for default in furnishing of Return of Income. (15 Hours)

(Theory and problems may be in the ratio of 40% and 60% respectively. Only simple problems are to be expected)

Reference Books (Latest Edition):

1. Dr. Vinod K. Singhania: Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad: Direct Taxes - Law and Practice. WishwaPrakashana.
5. DinakarPagare: Law and Practice of Income Tax. Sultan Chand and sons.
6. Gaur & Narang: Income Tax.

MATERIAL AND WAREHOUSE MANAGEMENT

Credit:4 **Hours 60**

(Marks 60 + Internal 20; +Practical 20)

Objective: To understand the basic functions of material management in any organisation and to learn the various tools and techniques of material management. The student also shall learn warehouse management.

UNIT I

Introduction to material management, definition, meaning, types and objectives – Types of material management: Inventory management, warehouse management, Material Requirement Planning (MRP), Transportation Management - Challenges in material management: Supply Chain Management, Cost Control, QualityControl, Data Management - Recent trends in material management. (10 Hours)

UNIT II

Inventory Management: Inventory Management need and functions - Stock Levels under Conditions of Certainty. Risk and Uncertainty- Cost of carrying or not holding adequate inventory – EOQ - Stock-out cost-based inventory decisions - Inventory Classification: ABC, VED and FSN - Methods of Inventory Issue Pricing, Cost and Profit implications- Inventory Ledger- Goods Receipt processing with inbound delivery/without inbound delivery - Goods issue with outbound delivery/internal consumption- Stock Transfer Scenarios. (12 Hours)

UNIT III

Business mapping in material management: Introduction, business function mapping, purchase requisition, purchase order, request for quotation, contract, scheduling agreement, invoice, material requirement planning, reservation, material document, and financial document. (10 Hours)

UNIT IV

Warehouse Management; the meaning of warehousing – importance – functions - receiving logistics support for inward Transportation, Unloading, inspection, acceptance and recording; storing: space allocation, facilitation to stocking, guarding and recording; risk-bearing – processing, grading and branding – disinfecting services – issuing – order preparation, picking, dispatching / delivery and recording – handling, Transportation and Storage of ISO containers – utility and advantages of warehouses – problems and issues in receiving processes. (10 Hours)

UNIT V

Warehousing Equipment: Material Handling Equipment and Systems - Role of Material Handling in Logistics - Unloading and loading equipment Rolling Ladders - Lifting equipment - Carrying Equipment - Platform Trucks - Industrial Carts Industrial Scales - Pallet Equipment - Pallet Trucks Rack Systems - Safety Matting. Industrial Safety Equipment Storage types and storage unit management - Material Storage Systems principles – Benefits - Methods- Industrial Shelving, Industrial Storage Bins - Industrial Storage - Cabinets Spill Containment Systems - Industrial Waste Disposal. (18 Hours)

Reference Books:

1. Stephen N, Champman, Introduction to Material Management
2. Khan & Jain, Cost Accounting McGraw Hill Publications.
3. C.A Thulasian PC, Financial Management, S. Chand Publications
4. Warehouse Management: A Complete Guide to improving Efficiency and Minimizing Costs in the Modern Warehouse, Gwynne Richards

VALUE EDUCATION

Credit: 4

Hours: 60
Marks: (60+Internal 20 + Practical 20)

Objectives: To inculcate values and virtues in students.

UNIT I

Values: Meaning, Nature and their importance. Relation between needs and values - Hierarchy of values - Place of values in character development and education. (5 Hours)

UNIT II

Awareness of one's self: Definition of self, Assessing one's self. Self-Management – Self-discipline, Ambition, Self-confidence, Determination, Motivation, Self-control, Self-satisfaction. Personal values – Humility and simplicity, Sympathy and empathy, Honesty and commitment. Life-skills for individual and social living. Behavioural values- Good manners at home and outside, openness through word and action. Role of religious values, Religious tolerance, Truthfulness to self and others. Leadership as a life skill, Leadership in other Life skill, Interpersonal and intrapersonal skills. (15 Hours)

UNIT III

Intervention strategies of value education and assessment of value pattern. Krathwohl's Taxonomy of Education: Objective selection of value as recommended by NCERT, National Policy on Education and constitution of India. Models of Value education, rationale Building Model –The consideration Model – Value analysis model –Value clarification model-Social Action Model-Jurisprudential Enquiry Model, Role Playing model, Cognitive Moral Development Model, and value Discussion Model. (15 Hours)

UNIT IV

Understanding family life-Definition of family, Family life in the context of rapidly changing society. Organising family life- Responsibility, Mutual respect, Sharing and caring, Accommodation and adjustment, individual interests. Family interests. Providing continuity in traditional values-Traditional norms and family norms changing values-joint families Vs. Nuclear families, Family responsibilities in the changing societal and living standards. Learning to live together –Definition of society, Units of society-Community living social awareness, Equity, Equality and brotherhood. Challenging the diversities –Value differences, Sex and gender related issues, Differences of opinions, tolerance, Conflicts, Avoidance of conflicts Dialogue, Confliction resolution, and Social responsibility. (15 Hours)

UNIT V

Professional values, National and International values, Planning and organizing for transition in the changing work culture-Definition of profession, Vocation and career, Professional values and ethics, Professional Competence, devotion and confidence, professional efficiency, Accountability and Responsibility. Transition in the world of work-Learning as a dynamic process in the world of work-Awareness of the changing career options, Understanding the work culture, Willingness to change, team Spirit. Knowledge of Indian Constitution –Basic values of citizens. Global village –Global values, values of health and health care population and environmental issues, Aggression and violence, Deviance, Discrimination, Drugs, Racial and ethnic relations. (10 Hours)

Reference Books:

1. Beyer, B.K. (1971) - Inquiry in the Social Studies Class-room, a strategy for teaching, Columbus, Ohio, Charles E. Merill Publishing.
2. Beyer, B.K. and Penna, AX (1971) - Concepts in Social Studies,, Washington, D.C., National Council for the Social Studies.
3. Bower, William C. (1952) - Moral and Spiritual Values in Education, Lexigton, university of Kentucky Press.
4. Budhanda Swami (1983) How to Build Character A Primer : Ramakrishna Mission, New Delhi.

BUSINESS LAW

Credit: 4

Hours: 60

Marks: (60 + Internal 20; + Practical 20)

Objective: To familiarize the students with commercial law applicable in Business.

Unit I

Introduction to Business Law: Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract - Breach of Contract- Remedies for Breach of Contract. (16 Hours)

Unit II

Sale of Goods Act, 1930: Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale. (10 Hours)

Unit III

Law of Agency: Essentials, Kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency- Sub agents and substituted agents - Relationship. The Negotiable Instruments Act, 1881: Meaning of Negotiable Instruments, Characteristics, Classification of Instruments, Different provisions relating to Negotiation, Presentment of Instruments, Rules of Compensation. (10 Hours)

Unit IV

The Consumer Protection Act 1986: Objects and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service - Unfair trade practices - Restrictive trade practices - Rights of consumers - Consumer Protection Council - Consumer Disputes Redressal Agencies. (12 Hours)

Unit V

The Indian Partnership Act, 1932: General Nature of Partnership, Rights and Duties of partners, Reconstitution of firms, Registration and Dissolution of a firm, The Limited Liability Partnership Act, 2008; Introduction-covering nature and scope, Essential features, Characteristics of LLP, Incorporation and Differences with other forms of organizations. (12 Hours)

Suggested Readings:

1. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
2. Kapoor N.D, Business Law, Sultan Chand & Sons, 23 Daryaganj, New Delhi.
3. Sharma S.C., Business Law, International Publishers,Bengaluru
4. Tulsian, Business Law, McGraw-Hill Education Mumbai.
5. Indian Contract Act No. IX, 1972 6. Indian Sale of Goods Act, 1930.
6. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
7. Singh Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
8. Kuchal M.C, Business Law, Vikas Publishing House, New Delhi
9. Balchandani, Business Laws.

DIGITAL MARKETING

Credit: 4 **Hours: 60**

(Marks 60 + Internal 20 ; + Practical 20)

Objective: The course familiarize students with an understanding of how the digital media works and develop the critical insights necessary to succeed in e-commerce and digital and social media marketing.

UNIT I

Introduction to Online Digital Marketing: History of digital marketing - Importance of Digital Marketing, How Internet Marketing work? Traditional Vs. Digital Marketing, Types of Digital Marketing, Increasing Visibility, Visitors' Engagement, Bringing Targeted Traffic, Lead Generation. Analysis and keyword research: Market Research, Keyword Research and Analysis, Types of Keywords, Tools Used for Keyword Research, Localized Keyword Research, Competitor Website Keyword Analysis, Choosing the Right Keywords to the Project Digital Marketing. (15 Hours

UNIT II

SEARCH ENGINE OPTIMIZATION (SEO): Introduction to Search Engine Optimization, How Did Search Engine Work? SEO Fundamentals & Concepts, Understanding the SERP, Google Processing, Indexing, Crawling. Local Business & Google Mapping: Creating Local Listing in Search Engine, Google Places Setup (Including Images, Videos, Map Etc.), Search Engine Visibility Reports, Verification Of Listing, Google Reviews. (15 Hours)

UNIT III

GOOGLE AD WORDS: Introduction to Online Advertising and Ad Words, Ad Words Account And Campaign Basics, Ad Words Targeting and Placement, Ad Words Bidding and Budgeting, Ad Words Tools, Opportunities, Optimizing Performance, Ads Type, Bidding Strategies, Search Network, Display Network, Shopping Ads, Video Ads, Universal App Ads, Tracking Script, Remarketing, Performance Monitoring, Reports, Social Media Optimization (SMO), Introduction to Social Media Networks, Types of Social Media Websites, Social Media Optimization Concepts, Facebook, LinkedIn, YouTube, Pinterest, Hashtags, Image Optimization. (15 Hours)

UNIT IV

Social Media Marketing (SMM): Facebook Optimization, Fan Page Vs Profile Vs Group, Creating Facebook Page for Business, Increasing Fans And Doing Marketing, Facebook Analytics, Facebook Advertising and its types, Creating Advertising Campaigns, Payment Modes, Introduction to X.com (Twitter), Creating Strong Profiles on X.com, Followers, Re-post (Re-Tweets), Clicks, Conversations, Hash-tags, LinkedIn Optimization, Individual Profile Vs. Company Profile, Branding on LinkedIn, Marketing on LinkedIn Groups, Tools & Techniques. (15 Hours)

Reference Books:

1. Seema Gupta, Digital Marketing, Tata McGraw Hill Publications.
2. Ryan Deiss, Digital Marketing Dummies.
3. Digital Marketing Essentials You always wanted to know, Vibrant Publications available in Amazon Kindle.
4. Puneet Bhatia, Fundamentals of Digital Marketing.
5. Nripendra P Rana, Digital & Social Media Marketing.

STORE MANAGEMENT – PRACTICAL

Credit: 2

Hours: 30
Marks: (50 + Viva 30; + Internal 20)

Objectives: To familiarize the different Store Management Tools & Techniques and also the preparation of various records related to stores.

Exercise 1

Preparation of Goods Received Note (5 Hours)

Exercise II
Preparation of Bin Card. (5 Hours)

Exercise III
Preparation of Store Ledger. (5 Hours)

Exercise IV
Preparation of Stores ledger Account (5 Hours)

Exercise V
Preparation of processing orders in warehouses. (10 Hours)

GST & INCOME TAX RETURN FILING - PRACTICAL

Credit: 2 **Hours: 30**

(Marks 50 +; Viva 30 +; 20 Internal)

Objectives: To give Practical knowledge about Income Tax return Filing and GST return Filing.

Exercise I
a) Preparation of application for PAN for an Individual
b) Preparation Income Tax Return for an Individual with hypothetical data. (8 Hours)

Exercise II
a) Filing of ITR for an Individual.
b) Apply for TAN for a firm and file its TDS return (8 Hours)

Exercise III
Preparation of Tax Invoice (3 Hours)

Exercise IV
Preparation of Debit and Credit Note (3Hours)

Exercise V
Preparation of GST Return Filing (8 Hours)

5.1 BANKING AND INSURANCE MANAGEMENT

Credit: **Marks: 60; + Internal 20 + Practical 20**

Hours: 60

Objective: To acquire specialized knowledge of law & practice relating to Banking and Insurance.

UNIT I

Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program – Personal risk management – Loss forecasting-Risk Assessment, Analysis, Evaluation, Risk Control and Treatment – Risk Reduction - Transfer and Sharing of Risk - Elimination and Retention of Risk. (Hours 10)

UNIT II

Concept of Insurance: Introduction - Evolution of Insurance in India - Role of Insurance in Economic Development - Principles of Insurance - Purpose and Need of Insurance - Insurance as a social security tool - Insurance Markets – Insurance Marketing Channels - Insurance Customers - Insurance Contracts - Broad categories of Insurance – Life Insurance, General Insurance, Specialized Insurance - Indemnity based Insurance and Benefit based Insurance - Overview of IRDA. (Hours 10)

UNIT III

Overview of Indian Banking System: Indian Banking System – Evolution - Reserve Bank of India and its role -Structure of Banks in India - Other Financial Institutions in India - Regulatory Framework of Banks: Legislations applicable to Banking Sector in India - Salient features of legislations applicable to Banking Sector in India. (Hours 10)

UNIT IV

Banking Operations:Transactions in Banks - Know Your Customers (KYC) Documents - Verification and authentication of documents for KYC - Operational aspects in regard to opening of all types of accounts - Scrutiny of loan applications/documents -NPA- Operational Aspects of CBS Environment - Back office operations in banks - Handling of unreconciled entries in banks - Digital Banking: Digital Banking - Components and architecture of CBS - Core Business Processes Flow and relevant risks - Controls Reporting System and MIS Data Analytics and Business Intelligence - Overview of Banking services and IT related risk and controls. (Hours 20)

UNIT V

Negotiable Instruments - Payment and Collection of Cheques and Other Negotiable Instruments (NI): Role & Duties of Paying & Collecting Banks - Endorsements - Forged Instruments - Bouncing of Cheques - Return of Cheques - Cheque Truncation System (CTS). (Hours 10)

Reference Books:

1. Srivastava AB, Seth's Banking Law, Law Publishers India Private Ltd.
2. Clifford Gomes, Banking and Finance - Theory, Law and Practice, PHI Learning Private
3. Anand Gangly, Insurance Management, New Age Intl. Publishers
4. Mishra M N, Insurance Principles and Practice, S. Chand Publications (Latest Edition)
5. C A Shivam Palan, Risk Management, Zeroinfy Publications

5.2 CORPORATE ACCOUNTING AND FINANCIAL REPORTING

Credit: 5 **Marks: 60**

Hours: 75 **Internal 20 +; Practical 20**

Objective: The student will be able to construct financial Statement of a company within the framework of Ind AS and IFRS.

UNIT I

Accounting standards: Introduction, The process of formulation of Accounting Standards in India, list of Accounting Standards India. IFRS, list of IFRS, the difference between AS and IFRS, Convergence of IFRS, benefits of global convergence, IndAS, list of IndAS. (Hours 12)

UNIT II

Accounting for Share Capital: Classification of shares, Issue of shares, calls in arrears, calls in advance, Forfeiture and reissue, Issue of shares at par and premium, under subscription and over subscription.

(15 Hours)

UNIT III

Accounting for Bonus Share, Buy Back of shares, Right Issue, Accounting Standard 2, Valuation of inventory. (Hours 12)

UNIT IV

Accounting for Debenture: Meaning, types, Issue of debentures, Redemption of debentures. (Hours 16)

UNIT V

Preparation of financial statements, statement of P/L Account, Statement of Changes in Equity, Cash flow statements, Balance Sheet, notes and other statements. (Hours 20)

Reference Books:

1. Dr. Tulsian PC, Principles and Practices of Accounting, S. Chand publishers
2. Dr. Rawat DS, Students Guide to Accounting Standards
3. Maneet Kaur, Principles and Practice of Accounting, Taxmann Publishers
4. Guptha MP, Fundamentals of Accounting, S. Chand publishers

5.3 FINANCIAL TECHNOLOGIES

Credit: 4 **Marks: 60; Internal 20 + Practical 20**

Hours: 60

Objective: To acquire specialized knowledge of law & practice relating to Financial Technologies.

UNIT I

Overview and Evolution of Fintech - Understanding the Financial Technology Landscape - Applications of Fintech in today's world - Fintech Solutions and Business Models - Start -up in Fintech, Fintech business models and innovation, case studies of successful Fintech start ups. (Hours 12)

UNIT II

Module 2: Block chain and Crypto currencies- Introduction to Block chain - Crypto currencies and their role in the Fintech landscape - Use and cases in real world applications – Robo advicing – Peer to Peer Lending – Reg-Tech – Wealth – Tech, Payment – Tech. (Hours 12)

UNIT III

Digital Banking and Mobile Payments – Banking 4.0, Business Models - Insur- tech and its Impact on the Insurance Industry- Financial Inclusion and Role of Fin-tech. (Hours 12)

UNIT IV

Regulatory Compliance in Fintech - Risks and Challenges in Fintech - Cybersecurity and Data Privacy in Fintech. (Hours 14)

UNIT V

AI and Machine Learning in Fintech- Impact of Big Data and Analytics in Fintech - - Future Perspectives and Trends in Fintech. (Hours 10)

Reference Books:

1. The Future of Finance: The Impact of FinTech, AI, and Crypto on Financial Services" by H. Arslanian
2. Blockchain and the Law: The Rule of Code" by De Filippi Primavera & Aaron Wright.
3. Bank 4.0: Banking Everywhere, Never at a Bank" by Brett King.
4. Fintech: Law and Regulation" by Jelena Madir.
5. Fintech in a Flash: Financial Technology Made Easy" by Agustin Rubini.

5.4 APPLIED COST ACCOUNTING

Credit: 5 **Marks: 60; Internal 20 + Practical 20**

Hours: 75

Objective: To familiarize the students with Applied Cost Accounting Techniques.

Unit – I

Cost: Meaning, Concept and Classification – Elements of Cost, Nature & Importance –Material Costing, Methods of Valuation of Material issue – Concept of material control and its techniques, Introduction to Costing through ERP, Process of Tender and Quotation, Cost Reduction & Cost Control, Digital Costing.

(15 Hours)

Unit – II

Labour Costing – Remuneration System and Incentive Scheme, Premium Bonus Method (Halsey Plan & Rowan Plan), Introduction to attendance and payroll procedure, Employee Turnover, Methods of Calculating Turnover, Cost & Effects of Turnover. (15 Hours)

Unit – III

Overheads, Functional analysis- Factory, Administration, Selling, Distribution,Research and Development, Behavioural analysis- Fixed, Variable& Semi- Variable, Allocation & Apportionment of overheads using Absorption, Costing Method, Factory Overheads- Primary and secondary distribution,Administration Overheads- Method of allocation to cost centers or products, Selling& Distribution Overheads- Analysis and absorption of theexpenses in products/customers, Impact of marketingstrategies, Cost-effectivenessand various methods of salespromotion, Treatment of Research and development cost in cost accounting.

(15 Hours)

Unit – IV

Unit Costing – Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) – Overhead costing, (Including calculation of machine hour rate.) - Job Costing - Contract and Job costing – operating costing (Including Transport Costing) – Process Costing (Simple problems only)

(20 Hours)

Unit – V

Cost Audit – Meaning, Importance and Techniques of Cost Audit – Cost Audit Programme, Introduction to Cost Accounting Standards. (10 Hours)

Reference Books:

1. B.K Bhar, Cost Accounting: Methods and Problems, Academic Publishers.
2. Dr. Tulsian P.C, Cost Accounting, S. Chand Publications.
3. Khan & Jain, Cost Accounting McGraw Hill Publications.
4. Dr. Ashish K Bhattacharyya, Principles and Practice of Cost Accounting,Prentice Hall
5. B.K Saxena & Vashist C.D, Advanced Cost Accounting and Managing.

5.5 LOGISTICS & SUPPLY CHAIN MANAGEMENT

Credit: 4 **Marks: 60; Internal 20 +; Practical 20**

Hours: 60

OBJECTIVES:

- To impart knowledge about basic functions of Logistics and Supply Chain Management
- To provide understanding of Value Chain and SCM
- To familiarize students about Inventory Management.
- To learn about Logistics Packaging and Logistics Information system and e commerce

UNIT I: Concept of Logistics: Introduction, Objectives, Concept of Logistics, Types of logistics, Concept of Logistics Management, Evolution of Logistics, Role of Logistics in an Economy, Difference between Logistics and Supply Chain Management, Logistics and Competitive Advantage, Logistics Mix, Logistics in Organized Retail in India. (Hours 10)

UNIT II: Supply Chain Management: Introduction, Objectives, Defining Value Chain, Organization level, Activities, Industry level, Value reference model, Concept of Supply Chain Management (SCM), Functions and Contribution of Supply Chain Management, Creating value, Enlisting suppliers to innovate, Leveraging value chain partners, Supply Chain Effectiveness and Indian Infrastructure, Framework for Supply Chain Solution, Supply Chain Relationships, Building a long-term relationship with vendors, Supplier relationship management (SRM). (Hours 15)

UNIT III: Inventory Management: Introduction, Objectives, Concept of Inventory, Types of Inventory, Concept of Inventory Management, Importance of inventory management, Objectives of inventory management, Different Types of Inventory Costs, Inventory Performance Measures, Inventory turnover ratio (ITR), Framework of performance indicators, Inventory Planning Measures, Economic order quantity (EOQ), Reorder point, Safety stock, Supplier-managed inventory. (Hours 15)

UNIT IV: Logistical Packaging: Introduction, Objectives, Concept of Logistical Packaging, Design Consideration in Packaging, Types of Packaging Material, Packaging Costs, Introduction to Logistics Outsourcing. (Hours 10)

UNIT V: Logistics Information System: Introduction, Objectives, Concept of Logistics Information System (LIS), Importance of LIS, Principles of designing LIS, Logistics Information Architecture, Application of Information Technology in Logistics and Supply Chain Management, Introduction to E – Commerce Logistics. (Hours 10)

Reference books:

1. Martin Christopher, Logistics & Supply Chain Management, Prentice Hall, 4th edition
2. D. K. Agrawal, Textbook of Logistics and Supply Chain Management, Macmillan, 2009
3. Saikumari, V. S. Purushothaman, Logistics & Supply Chain Management, Sultan Chand & Sons, First Edition, 2022

5.6 E – ACCOUNTING - PRACTICAL

Credit: 03 **Marks: Practical 50; Internal 20; + Viva 30**

Hours: 45

Objectives: To familiarise the latest version of tally software

Module 1: Introduction to Tally Prime 4.0 - Understanding the interface and navigation in Tally Prime - Creating company and configuring settings - Managing chart of accounts and ledgers

Module 2: Accounting in Tally Prime 4.0: - Recording basic accounting transactions - Bank reconciliation and cash management - Generating financial reports like Balance sheet and Profit & Loss statement.

Module 3: Inventory Management in Tally Prime 4.0: Setting up inventory in Tally Prime - Recording purchase and sales transactions - Managing stock levels and generating inventory reports

Module 4: GST Compliance in Tally Prime 4.0: Configuring GST in Tally Prime - Recording GST transactions and generating GST reports - Filing GST returns using Tally Prime

Module 5: Advanced Features and Customization in Tally Prime 4.0: Using advanced features like budgeting and scenario management - Customizing reports and vouchers as per industry requirements - Implementing security controls and user management in Tally Prime

Reference Book List:

1. "Tally Prime 4.0 - A Comprehensive Guide" by XYZ Publications
2. "Mastering Tally Prime 4.0 for Business Applications" by ABC Press
3. "Tally Prime 4.0 in Practice: A Hands-On Approach" by DEF Books
4. "Advanced Tally Prime 4.0 Techniques for Industry Professionals" by GHI Publishers
5. "Tally Prime 4.0: GST Implementation and Compliance" by JKL Publications

5.7 Business Digital Documentation – Practical

Credit: 3 **Marks: Practical 50; Internal 20; + Viva 30**

Hours: 45

Objectives: To familiarise with Business Digital Documentation

Exercise 1: Preparation of QUOTATION AND TENDERS

Exercise 2: Preparation of Expression Of Interest (EOI)

Exercise 3: Content Creation - Product Ads, Service Ads, Sales Ads, Customer Management.

Exercise 4: Resume Making

Reference Books:

1. Confession of an advertising man – David Ogilvy ; Pearson Education
2. Resumes for Dummies – Laura D Carlo; Pearson Education

5.8 INTERNSHIP -1

Credit: 02 | **Marks: Practical 50**
Period: Two weeks | **Internal 20; + Viva 30**

- Student will be asked to go for 10 days in two weeks Internship training during the fifth semester of the programme.

Exercise 1: Soft skill development

Exercise 2: Sales mastering

- Each student is required to submit a report of Internship undergone to the College. The Teacher in charge shall supervise the Internship programme and sign the report of each student.
- A team consisting of Internal & External experts will evaluate the record and conduct the Viva Voce at the end of the fifth semester.

6.1 FINANCIAL MANAGEMENT

Credit: 4 **Marks: 60; Internal 20; + Practical 20**

Hours: 60

Objective: To develop an understanding of various aspects of Financial Management and acquire the ability to apply such knowledge in decision-making.

UNIT I

Introduction to Financial Management: Meaning and definition of business finance – Nature and characteristics of financial management – Scope and Objectives of financial management – Profit Maximisation, Wealth Maximisation and Value Creation, Role of finance manager & Financial Controller – Time value of money – Concept of the time value of money – Compounding and discounting – Practical applications of the concept of the time value of money. (10 Hours)

UNIT II

Sources of finance and cost of capital: Different Sources of Finance, Characteristics of Different types of Long-Term Debt, Equity Finance, Retained earnings - International Source of Finance, Contemporary Source of Funding, P2P Lending, Crowd Funding, Start-up Funding, Angel Funding, Lease Financing – Cost of Capital; Meaning and significance – Factors affecting the cost of capital – Cost of each source of fund – Weighted Average Cost of Capital, Marginal Cost of Capital (Brief study only). (12 Hours)

UNIT III

Capital structure: Meaning – Financial structure and capital structure, Significance of Capital Structure – Determinants of Capital Structure, Capitalisation: Cost and Earnings theories of capitalization – over capitalization – under capitalization, Theories of Capital Structure, EBIT – EPS Analysis – watered capital – Capital gearing –Financial and operating leverages: Financial leverage – Operating leverage – Significance – Combined leverage. (12 Hours)

Unit V

Capital Investment and Decision – Objectives, Factors Determining Capital Investment, Methods of Investment Appraisal, Payback Period, Discounted Payback, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Modified Internal Rate of Return, Profitability Index. (12 Hours)

Unit V

Working capital management: Meaning and definition – Concept – Nature and significance - Operating cycle – Factors affecting working capital requirements – Management of working capital – Financing Working Capital –Working Capital Forecasting and Techniques of Forecasting Working Capital, Factoring & Forfaiting, Credit Management. (14 Hours)

Reference Books:

1. Prasanna Chandra, Financial Management - Theory & Practice, McGraw Hill Publications

2. Bhalla B.K, Financial Management, S. Chand Publications
3. Khan M.Y& Jain P.K, Financial Management, McGraw Hill Publications
4. Pandey I.M, Financial Management, Pearson Education
5. C.A Thulasian PC, Financial Management, S. Chand Publications
6. Eugene F. Bring Bringham & Michael C. Ehrhardt, Financial Management Theory & Practise, Cengage Publications

6.2 PRACTICAL AUDITING

Credit: 4 **Marks: 60; Internal 20; + Practical 20**

Hours 60

Objective: To develop an understanding of the concepts in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements.

UNIT I

Introduction, Nature, Objective, Significance& Scope of Audit, Auditing Concepts – Origin of Auditing, Need for audit (Benefits of an Audit), Concept of Auditors Independence, Concept of True & Fare value, External Audit engagements, Qualities of Auditor. Inherent Limitations of an audit; Relationship of auditing with other disciplines, Type of Audit, Brief Auditing Standards. (15 Hours)

UNIT II

Audit Process, Documentation and Internal Check – Preparation before audit - Audit Programme – Audit process - Audit note book – Audit working papers – Audit files – internal control – internal check – duties of auditors as regards cash transactions, purchases, sales, wages and stores. (10 Hours)

UNIT III

Vouching – Meaning – Voucher – Procedure in regard to vouching the debit and credit side of cash book – Vouching of trading transactions – Audit of impersonal ledger – Verification and valuation of assets and liabilities – Duties of an auditor in connection with Depreciation and Reserves. (10 Hours)

UNIT IV

Internal Audit of Specific Functions - Internal Audit of Purchase & Inventory Management, Internal Audit of Production and Operations, Internal Audit of Finance and Accounts, Internal Audit of Human Resources, Internal Audit of Sales & Marketing, IT System Audit. (10 Hours)

UNIT V

Audit of Different types of Undertakings: Audit of Educational Institutions, Audit of Healthcare Organisations, Audit of Organisations in the Hospitality Sector, Audit of Banks, Audit of Co-operative Societies, Audit of Local Self-Government. (15 Hours)

Reference Books:

1. Dr. Tulsian PC, Principles and Practices of Accounting, S. Chand publishers
2. Dr. Rawat DS, Students Guide to Accounting Standards
3. Maneet Kaur, Principles and Practice of Accounting, Taxmann Publishers
4. Guptha MP, Fundamentals of Accounting, S. Chand publishers

6. 3 AIRLINE AND CARGO MANAGEMENT

Credit: 4 **Marks: 60; Internal 20 +; Practical 20**

Hours: 60

Objective: To acquire specialized knowledge of law & practice relating to Airline and Cargo Management.

UNIT I

Introduction to the Airline Industry; Airline and Airport Operations; Air Traffic Management and Control; Safety and Security in Airline Operations

(Hours 10)

UNIT II

Airline Economics and Financial Analysis; Cost Management and Control in Airlines; Revenue Management and Pricing Strategies; Financial Planning and Budgeting

(Hours 10)

UNIT III

- Marketing Strategies in the Airline Industry; Customer Relationship Management (CRM) in Airline Industry; Brand Management and Promotion; Service Quality and Passenger Experience in Airline Industry.

(Hours 10)

UNIT IV

- Fundamentals of Air Cargo Management; Logistics and Supply Chain in Aviation; Cargo Handling and Operations; Legal Aspects of Air Cargo. (Hours 20)

UNIT V

- Strategic Planning and Management in Aviation; Leadership and Organization Behavior; Change Management in Airline Operations; Innovation and Technology in Aviation. (Hours 10)

Reference Books:

1. "Air Transportation: A Management Perspective" by J.G. Wensveen
2. "Airline Finance" by P. Morrell
3. "Marketing in the Airline Industry" by P. Hanlon
4. "Air Cargo Management" by M. Sales
5. "Strategic Management in Aviation: Critical Essays" by T. Lawton

6. 4 INTERNSHIP - II

Credit: 8 **Marks: 100**

Period: One Month **(Internship Report 50 + Viva 30 + Internal 20)**

Every student is required to complete internship for a minimum period of four weeks during the VIth semester of the programme. They shall select for internship only those institutions which are permitted by the Community College, Mahe. They have to produce an internship diary counter signed by the head of the institution in which they completed the internship. This diary should be produced to the Head of the Department, Community College, Mahe, for verification and validation. Each student has to submit the certificate of attendance duly recommended by the authority of the organisation in which internship was completed, and Internship report to the Head of the Community College, Mahe. The report will be evaluated by the internal and external examiner.

6.5 PROJECT AND VIVA VOCE

Credit: 10 **Marks: 100**

Hours: 150

Every student will be assigned the final project at the end of the fifth semester. The topic of the project shall be decided by the student in consultation and under the guidance of the project guide in the College. The project shall be supervised by the teacher guide.

An attendance register shall be maintained in the department for the purpose of the project to mark the attendance of the student for the contact and consultation made with the teacher guide.

The student will make and submit the draft report of the project to the teacher guide for verification. The final report of the project should be submitted to the teacher guide for authentication and submission to the external examiner. The student has to follow the time schedule prescribed by the teacher guide in completing the project report.

The report shall contain 50 pages typed in Times New Roman with double spacing. Two copies of the report should be submitted to the College for validation.

The project report carries 100 marks. It will be evaluated by external and internal examiners separately from out of 50 marks each.