

**FACULTY OF COMMERCE  
&  
BUSINESS STUDIES**



**SYLLABUS**

Academic Session: 2022-23 Onwards

**B.Com. Programme**

**Memorandum, Course Structure and Syllabus  
(OBE on Choice Based Credit System)**

**Motherhood University**

Roorkee-Dehradun Road, Vill. Karoundi,  
Roorkee-247667, Dist.-Haridwar (Uttarakhand) India

**DETAILED SYLLABUS**  
**OF**  
**BACHELOR OF COMMERCE**  
**[w.e.f Academic Session 2022-23 onwards]**

**SUMMARY**

<b>Programme</b>		B.Com
<b>Duration</b>		Three-year full time (Six Semesters)
<b>Medium</b>		English and Hindi
<b>Total Credits</b>	SEM - I	23
	SEM - II	23
	SEM - III	23
	SEM - IV	23
	SEM - V	23
	SEM - VI	23
	<b>TOTAL</b>	<b>138</b>
<b>Minimum Qualifying Credits</b>	SEM - I	23
	SEM - II	23
	SEM - III	23
	SEM - IV	23
	SEM - V	23
	SEM - VI	23
	<b>TOTAL</b>	<b>138</b>
<b>Maximum Qualifying Total Marks</b>	SEM - I	700
	SEM - II	700
	SEM - III	700
	SEM - IV	700
	SEM - V	700
	SEM - VI	700
	<b>TOTAL</b>	<b>4200</b>

## Faculty of Commerce & Business Studies

### PROGRAM EDUCATIONAL OBJECTIVES (PEOs):

<b>PEO1</b>	Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
<b>PEO2</b>	Students will develop their knowledge of the fundamental and technical concepts of accounting.
<b>PEO3</b>	The candidate will have the ability to apply his knowledge for a quick and meaningful decision making in planning and production.
<b>PEO4</b>	To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.
<b>PEO5</b>	To produce with good morality, personality and integrity to their profession and place.
<b>PEO6</b>	After completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

### PROGRAM SPECIFIC OUTCOMES (PSOs):

<b>PSO1</b>	Develops communication skills and build confidence to face the challenges of the corporate world
<b>PSO2</b>	After completing graduation, students can get skills regarding various aspects like Communication skills, inter-personnel skills, etc.
<b>PSO3</b>	Students can independently start up their own Business.
<b>PSO4</b>	The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
<b>PSO5</b>	Students can independently start up their own Business through application of computer knowledge in e-commerce sector.

**PROGRAM OUTCOMES (POs):**

<b>PO1</b>	The students pursuing graduation in commerce will not just master the art of doing business. The subject brings students abreast with the corporate culture and prepares them for their professional life.
<b>PO2</b>	The program will provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
<b>PO3</b>	At the end of the program, the case studies, seminars, project work will enable students to get practical exposure and bridge gap between industry and academia at both national & international level. It will also help in developing analytical, leadership and decision-making skills among the students thereby making them better managers.
<b>PO4</b>	This program enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.
<b>PO5</b>	At the end of the program the students will demonstrate ability to work in groups. Exhibit skills like Empathy, EQ, Managerial and Inter-Personnel Skills.

**MOTHERHOOD UNIVERSITY, ROORKEE**  
**BACHELOR OF COMMERCE**

<b>B.COM 1<sup>st</sup>Sem</b>									
<b>Category</b>	<b>Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>IA</b>	<b>EA</b>	<b>TM</b>
<b>CORE COURSES</b> (CC1-CC3)	MUCOM22-101T	Business Organization & Management	3	1	0	4	30	70	100
	MUCOM22-102T	Financial Accounting	3	1	0	4	30	70	100
	MUCOM22-103T	Business Environment	3	1	0	4	30	70	100
<b>Minor Other Subject/ Faculty</b>	MUCOM22-104T	English Language	3	1	0	4	30	70	100
<b>SEC-1</b>	MUCOM22-105T	Business Communication	2	1	0	3	30	70	100
<b>Co-Curricular Course</b>	MUCOM22-106T	Communication Skills	2	0	0	2	30	70	100
<b>SEC-2</b>	MUCOM22-151P	Seminar & Viva-voce	0	0	0	2	30	70	100
<b>TOTAL</b>			<b>16</b>	<b>5</b>	<b>0</b>	<b>23</b>	<b>210</b>	<b>490</b>	<b>700</b>

**MOTHERHOOD UNIVERSITY, ROORKEE**  
**BACHELOR OF COMMERCE**

<b>B.COM 2<sup>nd</sup>Sem</b>									
<b>Category</b>	<b>Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>IA</b>	<b>EA</b>	<b>TM</b>
<b>CORE-COURSES</b> (CC1-CC3)	MUCOM22-201T	Business Law	3	1	0	4	30	70	100
	MUCOM22-202T	Business Statistics	3	1	0	4	30	70	100
	MUCOM22-203T	Banking & Insurance	3	1	0	4	30	70	100
<b>Minor Other Subject/ Faculty</b>	MUCOM22-204T	Business Economics	3	1	0	4	30	70	100
<b>SEC-3</b>	MUCOM22-205T	Basic Marketing	2	1	0	3	30	70	100
<b>Co-Curricular Course</b>	MUCOM22-206T	Environmental Studies	2	0	0	2	30	70	100
<b>SEC-4</b>	MUCOM22-251P	Viva-voce	0	0	0	2	30	70	100
<b>TOTAL</b>			<b>16</b>	<b>5</b>	<b>0</b>	<b>23</b>	<b>210</b>	<b>490</b>	<b>700</b>

**MOTHERHOOD UNIVERSITY, ROORKEE**  
**BACHELOR OF COMMERCE**

<b>B.COM 3<sup>rd</sup>Sem</b>									
<b>Category</b>	<b>Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>IA</b>	<b>EA</b>	<b>TM</b>
<b>CORE COURSES</b> (CC1-CC3)	MUCOM22-301T	Company Law	3	1	0	4	30	70	100
	MUCOM22-302T	Income Tax Law and Practice	3	1	0	4	30	70	100
	MUCOM22-303T	Auditing & Corporate Governance	3	1	0	4	30	70	100
<b>Minor Other Subject/ Faculty</b>	MUCOM22-304T	Computer Applications in Business	3	1	0	4	30	70	100
<b>SEC-5</b>	MUCOM22-305T	Fundamentals of Computer	2	1	0	3	30	70	100
<b>Co-Curricular Course</b>	MUCOM22-306T	Management Paradigm from Bhagwat Geeta	2	0	0	2	30	70	100
<b>SEC-6</b>	MUCOM22-351P	Seminar & Viva-voce	0	0	0	2	30	70	100
<b>TOTAL</b>			<b>16</b>	<b>5</b>	<b>0</b>	<b>23</b>	<b>210</b>	<b>490</b>	<b>700</b>

**MOTHERHOOD UNIVERSITY, ROORKEE**  
**BACHELOR OF COMMERCE**

<b>B.COM 4<sup>th</sup>Sem</b>									
<b>Category</b>	<b>Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>IA</b>	<b>EA</b>	<b>TM</b>
<b>CORE COURSE</b> (CC10-CC12)	MUCOM22-401T	Corporate Accounting	3	1	0	4	30	70	100
	MUCOM22-402T	Cost Accounting	3	1	0	4	30	70	100
	MUCOM22-403T	e-Commerce	3	1	0	4	30	70	100
<b>Minor Other Subject/ Faculty</b>	MUCOM22-404T	Industrial Laws	3	1	0	4	30	70	100
<b>SEC-7</b>	MUCOM22-405T	Human Resource Management	2	1	0	3	30	70	100
<b>Co-Curricular Course</b>	MUCOM22-406T	Vedic Management	2	0	0	2	30	70	100
<b>SEC-8</b>	MUCOM22-451P	Seminar & Viva-voce	0	0	0	2	30	70	100
<b>TOTAL</b>			<b>16</b>	<b>5</b>	<b>0</b>	<b>23</b>	<b>210</b>	<b>490</b>	<b>700</b>

**MOTHERHOOD UNIVERSITY, ROORKEE**  
**BACHELOR OF COMMERCE**

<b>B.COM 5<sup>th</sup>Sem</b>									
<b>Category</b>	<b>Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>IA</b>	<b>EA</b>	<b>TM</b>
<b>Major</b>	<b>MUCOM22-501T</b>	Computerized Accounting System	3	1	0	4	30	70	100
<b>Major</b>	<b>MUCOM22-502T</b>	Fundamentals of Financial Management	3	1	0	4	30	70	100
<b>Major</b>	<b>MUCOM22-503T</b>	Project Management	3	1	0	4	30	70	100
<b>SEC-9</b>	<b>MUCOM22-504T</b>	Entrepreneurship	2	1	0	3	30	70	100
<b>Co-Curricular Course</b>	<b>MUCOM22-505T</b>	Personality Development Through Applied Philosophy of Ramcharitra Manas	2	0	0	2	30	70	100
<b>Practical</b>	<b>MUCOM22-551P</b>	Computerized Accounting System (Practical)	0	0	0	2	30	70	100
<b>SEC-10</b>	<b>MUCOM22-552P</b>	Research Report	0	0	0	4	30	70	100
<b>TOTAL</b>			<b>13</b>	<b>4</b>	<b>0</b>	<b>23</b>	<b>210</b>	<b>490</b>	<b>700</b>

**MOTHERHOOD UNIVERSITY, ROORKEE**  
**BACHELOR OF COMMERCE**

<b>B.COM 6<sup>th</sup>Sem</b>									
<b>Category</b>	<b>Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>	<b>IA</b>	<b>EA</b>	<b>TM</b>
<b>Major-1</b>	<b>MUCOM22-601T</b>	Fundamentals of Investment	3	1	0	4	30	70	100
<b>Major-2</b>	<b>MUCOM22-602T</b>	Management Accounting	3	1	0	4	30	70	100
<b>Major-3</b>	<b>MUCOM22-603T</b>	Indian Economy	3	1	0	4	30	70	100
<b>SEC-11</b>	<b>MUCOM22-604T</b>	Vivekananda Studies	2	1	0	3	30	70	100
<b>Co-Curricular Course</b>	<b>MUCOM22-605T</b>	Office Management & Secretarial Practices	2	0	0	2	30	70	100
<b>Major (SEC-12)</b>	<b>MUCOM22-651P</b>	Research & Dissertation Report and Viva-voce	0	0	0	4	30	70	100
<b>SEC-13</b>	<b>MUCOM22-652P</b>	Seminar & Viva-voce	0	0	0	2	30	70	100
<b>TOTAL</b>			<b>13</b>	<b>4</b>	<b>0</b>	<b>23</b>	<b>210</b>	<b>490</b>	<b>700</b>

## SEMESTER-I

<b>MUCOM22-101T</b>	<b>BUSINESS ORGANISATION &amp; MANAGEMENT</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• To help the students gain understanding of the functions and responsibilities of managers.</li> <li>• To provide them tools and techniques to be used in the performance of the managerial job.</li> <li>• To enable them to analyze and understand the environment of the organization.</li> <li>• To help the students to develop cognizance of the importance of management principles.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Understand the concepts related to Business.				
<b>CO2</b>	Demonstrate the roles, skills and functions of management.				
<b>CO3</b>	Analyze effective application of management organisation knowledge to diagnose and solve organizational problems and develop optimal managerial decisions				
<b>CO4</b>	Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.				
<b>CO5</b>	Formulate ways to carry out the controlling function in organizations				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	√	-
<b>CO2</b>	√	√	-	-	-
<b>CO3</b>	√	-	√	-	√
<b>CO4</b>	√	-	√	√	√
<b>CO5</b>	√	√	√	-	-



<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Understand the concepts related to Business.					
<b>CO2</b>	Demonstrate the roles, skills and functions of management.					
<b>CO3</b>	Analyze effective application of management organisation knowledge to diagnose and solve organizational problems and develop optimal managerial decisions					
<b>CO4</b>	Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.					
<b>CO5</b>	Formulate ways to carry out the controlling function in organizations					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	√	-
<b>CO5</b>	√	√	√	√	√	√

## **MUCOM22-101T: BUSINESS ORGANIZATION & MANAGEMENT CREDIT: 4**

### **UNIT I: Foundation of Indian Business**

Introduction, Components and Objectives of Business, Manufacturing and service sectors; Small and medium enterprises; Problems and government policy; India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising; Outsourcing-commerce.

### **UNIT II: Business Enterprises**

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organization. Forms of Public Enterprises. Multinational Corporations.

### **UNIT III: Management Planning and Organizing**

The Process of Management: Introduction, Nature and Scope, Levels and Evaluation of Management. Planning-types, Process, Limitations factors affecting Planning, stages of planning.

Organizing: Concept, Nature, types formal & informal, factors affecting organizing, features, structures.

### **UNIT IV: Staffing, Directing and Controlling**

Staffing- Concepts, Nature, Importance and Process of recruitment and selection.

Directing- meaning & concepts, importance, principles, supervision.

Controlling- meaning & concepts, functions, process and types, importance, span of control, theories of controlling.

### **UNIT V: Leading and Motivation**

Leading Leadership- concepts, styles, features, importance, qualities of a good leader.

Theories of leadership- Trait theory, Situational theory, Great man theory, Behavior theory.

Motivation- concepts, importance, process. Theories of motivation- Maslow's need hierarchy theory, MC Gregor's theory, theory Z etc.

### **Suggested Readings:**

- Kaul, V.K.,(2011) *Business Organisation and Management*, Pearson Education, New Delhi
- Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
- Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi

<b>MUCOM22-102T</b>	<b>FINANCIAL ACCOUNTING</b>	<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
		<b>Total Lecture</b>	<b>48</b>

**Course Objectives:**

- The prime objective of this course is to acquire conceptual knowledge of financial accounting and to provide knowledge about the technique for preparing accounts in different business organization. The student will be in position to understand treatment of specific transaction like royalty, hire purchase This will also help in gaining Apply accounting techniques and methods for the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.
- The Secondary objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements as Accounting Standards. Students are expected to gain the ability of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance and interpreting the financial structure.

**Course Outcomes:** At the end of the course, the students will be able to

<b>CO1</b>	This course will enable the students to combine practice and theoretical knowledge of financial accounting.
<b>CO2</b>	The students of this course will be active learners and develop awareness of emerging trends in financial accounting,
<b>CO3</b>	The course will provide decision making skills to the students in the financial analysis context.
<b>CO4</b>	They will learn about the working and system of a partnership firm.
<b>CO5</b>	The students of this course will have the ability to identify and analyse financial Accounting problems and opportunities in real life situations.
<b>CO6</b>	The students will know about the application and practice of accounting via computer.

**Mapping of Course Outcomes with the Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	√	√	-
<b>CO2</b>	-	√	√	√	-
<b>CO3</b>	√	√	√	√	√
<b>CO4</b>	√	-	√	-	-
<b>CO5</b>	√	√	√	√	√
<b>CO6</b>	-	-	√	-	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	This course will enable the students to combine practice and theoretical knowledge of financial accounting.					
<b>CO2</b>	The students of this course will be active learners and develop awareness of emerging trends in financial accounting,					
<b>CO3</b>	The course will provide decision making skills to the students in the financial analysis context.					
<b>CO4</b>	They will learn about the working and system of a partnership firm.					
<b>CO5</b>	The students of this course will have the ability to identify and analyse financial Accounting problems and opportunities in real life situations.					
<b>CO6</b>	The students will know about the application and practice of accounting via computer					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	√	-	-	-
<b>CO2</b>	√	√	√	√	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	√	√	-
<b>CO5</b>	√	√	√	√	√	-
<b>CO6</b>	√	√	√	√	-	-

**UNIT I****A. An Introduction To Accounting**

- Meaning and scope of accounting and book-keeping. Objectives and importance of accounting, accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, functions, advantages and limitations of accounting.
- The nature of financial accounting principles – Basic concepts and conventions, types of accounting, rules of accounting.
- Financial accounting standards: Concept, Benefits, Procedure for issuing accounting standards in India. Different accounting standards in India. Salient features of First-Time Adoption of Indian accounting Standard (Ind-AS) 101. International Financial Reporting Standard (IFRS)- Need and Procedures.

**B. Basic Accounting Procedures**

From recording of a business transaction to preparation of trial balance including adjustments. Journal Entries, Ledger Posting, Trial Balance.

**UNIT II: Depreciation, Inventory Control & Final Accounts.**

**A. Depreciations-** meaning, types, needs.

**B. Inventory Control-** meaning, types, needs.

**C. Final Accounts -** Meaning and need of final accounts. Parts of final accounts- Trading Account, Profit & Loss Account and Balance Sheet.

**UNIT III: Accounting for Hire-Purchase and Installment Systems**

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

**UNIT IV: Accounting for Partnership Firm**

Meaning of partners and partnership firm, partnership deed. Admission of a partner, Retirement of a partner, Death of a partner, Goodwill- meaning, need and valuation.

Final accounts of partnership firm- trading, profit & loss, profit & loss appropriation account, partner's capital account, balance sheet of a partnership firm.

**UNIT V: Computerised Accounting System**

Introduction to computerized accounting system, advantages & disadvantages of computerized accounting, manual accounting vs computerized accounting, areas where

computerized accounting is used, important aspects of computerized accounting system. Data processing system- types. Concept of computer files, database system.

**Suggested Readings:**

- Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
- Charles T. Horngren and Donna Phil brick,(2018) *Introduction to Financial Accounting*, Pearson Education.
- J.R. Monga, *Financial Accounting: Concepts and Applications* .Mayur Paper Backs, New Delhi.
- M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts*. Vol.-I.S. Chand & Co., New Delhi.
- S.N. Maheshwari, and S.K. Maheshwari *Financial Accounting*. Vikas Publishing House, New Delhi.
- P.C. Tulsian (2013) *Financial Accounting*, Pearson Publishing.

<b>MUCOM22-103T</b>	<b>BUSINESS ENVIRONMENT</b>	<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
		<b>Total Lecture</b>	<b>48</b>

**Course Objectives:**

- To give students understanding about the various constituents of global business environment.
- To study the benefits and cost of globalization.
- To study economics of regional trading blocs and multilateralism.
- To study the various exchange rate regimes and their respective advantages and disadvantages.

**Course Outcomes:** At the end of the course, the students will be able to

<b>CO1</b>	Explain the concept of the various constituents of environment and their impact on Businesses.
<b>CO2</b>	Apply the trade theories, investment theories, exchange rate theories and regional trading bloc theories and their impact on economic welfare.
<b>CO3</b>	Will know about the various technological, political, social etc., components of the environment analysis.
<b>CO4</b>	They will learn about various techniques which are essential for the analysis of environment.
<b>CO5</b>	Students will apply decision-support tools to decision making in Foreign Trade.
<b>CO6</b>	Students will demonstrate employable and deployable skills for appropriate roles in analyzing the environment.

**Mapping of Course Outcomes with the Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	-	-
<b>CO2</b>	√	√	-	√	-
<b>CO3</b>	-	√	√	-	-
<b>CO4</b>	-	-	√	√	√
<b>CO5</b>	-	√	√	-	-
<b>CO6</b>	√	-	√	√	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Explain the concept of the various constituents of environment and their impact on Businesses.					
<b>CO2</b>	Apply the trade theories, investment theories, exchange rate theories and regional trading bloc theories and their impact on economic welfare.					
<b>CO3</b>	Will know about the various technological, political, social etc., components of the environment analysis.					
<b>CO4</b>	They will learn about various techniques which are essential for the analysis of environment.					
<b>CO5</b>	Students will apply decision-support tools to decision making in Foreign Trade.					
<b>CO6</b>	Students will demonstrate employable and deployable skills for appropriate roles in analyzing the environment.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	√	-	-	-
<b>CO2</b>	√	√	√	√	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	√	-
<b>CO6</b>	√	√	√	-	√	√



**UNIT I: Introduction**

Concept, Significance and Nature of Business Environment. Types of environment - Internal and External environments, Nature and Structure of Economy, Techniques for Environment Analysis, Approaches and Significance of Environment Forecasting.

**UNIT II: Economic Environment**

Economic Environment History of Economic Systems, Market, Planned and Mixed Economy, Planning in India: Emergence and Objective; Planning Monetary Policy, Fiscal Policy. Union Budget as instrument of growth and its Impact on Business, Industrial Policy: Meaning Objective and Recent Development in New Economics Policy (1991) and its Impact on Business.

**UNIT III: Politico-Legal Environment**

Political-Legal Environment-meaning and features, Relationship between Business and Government, Economics, Planning, Regulatory, Promotional and Entrepreneurial Roles of Government, Constitutional Provisions affecting Business. An overview of major laws affecting business, Consumerism, Social Responsibility of Business.

**UNIT IV: Technological and Social Environment**

Technological Environment-meaning and features, Factors Influencing Technological Environment, Role and Impact of Technology on Business. Transfer of Technology-Channels, Methods, Significance and Limitations of Technological Environment. Demographic and Socio-Cultural Environment: Population Size, Falling Birth Rate, Changing age structure and its impact on business, Business and Society, Business and Culture, Culture and Organisational Behaviour.

**UNIT V: Global Environment**

Introduction to Globalisation, Foreign Investment and Trade Regulation Foreign Direct Investment, Foreign Institutional Investment, WTO and India: an overview, Regulation of Foreign Trade, Contributions of Public Sector Units in India.

**Suggested Readings:**

- Cherunilam, Francis –*Business Environment*, Himalaya Publishing House.
- Paul, Justin-*Business Environment*, Tata McGraw Hill, New Delhi
- Aswathappa, K., *Business Environment and Strategic Management*, HPH
- Mukherjee Sampath, *Economic Environment of Business*.
- I.C. Dhingra, *Indian Economics: Environment and Policy*, 25th ed., Sultan Chand & Sons, New Delhi, 2012
- SK Mishra and VK puri, 4 th ed., *Economic Environment of Business*, Himalaya Publishing House, Mumbai, 2011.
- H.L. Ahuja, *Economic Environment of Business-Macroeconomic Analysis*, S. Chan

<b>MUCOM22-104T</b>	<b>ENGLISH LANGUAGE</b>	<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
		<b>Total Lecture</b>	<b>48</b>

**Course Objectives:**

Acquire a wide vocabulary, an understanding of grammar and knowledge of linguistic conventions for reading, writing and spoken language.

**Course Outcomes:** At the end of the course, the students will be able to

<b>CO1</b>	Students will heighten their awareness of correct usage of English grammar in writing and speaking
<b>CO2</b>	Students will improve their speaking ability in English both in terms of fluency and comprehensibility
<b>CO3</b>	Students will increase their reading speed and comprehension of academic articles
<b>CO4</b>	Students will enlarge their vocabulary by keeping a vocabulary journal
<b>CO5</b>	Students will attain and enhance competence in the four modes of literacy: writing, speaking, reading and listening

**Mapping of Course Outcomes with the program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	√	√
<b>CO2</b>	√	√	-	-	√
<b>CO3</b>	-	√	√	√	√
<b>CO4</b>	-	-	√	-	√
<b>CO5</b>	-	-	√	√	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Students will heighten their awareness of correct usage of English grammar in writing and speaking					
<b>CO2</b>	Students will improve their speaking ability in English both in terms of fluency and comprehensibility					
<b>CO3</b>	Students will increase their reading speed and comprehension of academic articles					
<b>CO4</b>	Students will enlarge their vocabulary by keeping a vocabulary journal					
<b>CO5</b>	Students will attain and enhance competence in the four modes of literacy: writing, speaking, reading and listening					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	-	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	√	-
<b>CO5</b>	√	√	√	√	√	√

**Unit I: Introduction to Phonetic Symbols**

- Phonetic Symbols- helps to pronounce efficiently or used for better communication.
- Primary and Secondary Stresses- use of syllable and its types.

**Unit II: Use of Grammar (Part-1)**

- Use of Preposition.
- Verb, Time and Tenses- types and its uses.
- Use of Articles

**Unit III: Use of Grammar (Part-2)**

- Parts of Speech
- Direct and Indirect Narrations
- Sentence and its Types

**Unit IV: Common Mistakes in English**

- Mistakes Done in Use of Prepositions
- Mistakes Done in Use of Articles
- Mistakes Made in Use of Tenses
- Mistakes in Vocabulary

**Unit V: Reading & Writing Skills**

- Comprehensions
- Paragraph writing
- Report-writings- Business and Scientific
- Precise Writing
- Letter writings- Formal Letters-(letters of application with CV, letters to institutions etc) and Informal Letters.

**Suggested Readings:**

- Daniel Jones (2011)*English Pronouncing Dictionary*, Cambridge University Press, Edition-18
- Frederick T. Wood, *Remedial English Grammar*, Macmillan Education, New Delhi
- Bhatnagar & Bell, *Communication in English*, Orient Longman Private Limited.
- M.L. Tickoo (2015). *Current English for Language Skills*, Laxmi Publications, Edition- First
- Norman Lewis (2014), *Word Power Made Easy*, Anchor Books.

<b>MUCOM22-105T</b>	<b>BUSINESS COMMUNICATION</b>	<b>L-2, T-1, P-0</b>			<b>3 CREDITS</b>
		<b>Total Lecture</b>			<b>36</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• To develop awareness of the complexity of the communication process</li> <li>• To develop / understanding various types of Communication barriers and resolving it in professional manner</li> <li>• To develop / understanding various modes of Communication and Language for effective communication</li> <li>• To develop effective letter writing skills so as to enable students to write confidently</li> <li>• To develop ability to communicate effectively with the help of electronic media</li> <li>• To develop ability to communicate effectively in work place</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	To gain the communication skills development in professional life.				
<b>CO2</b>	Understanding Communication barriers and learn to resolve it in professional manner				
<b>CO3</b>	To assess their communication glossary, presentation skills & overall impression				
<b>CO4</b>	Be confident in writing skill - Business and personal				
<b>CO5</b>	Be able to use modern and electronic media as communication tools				
<b>CO6</b>	To gain confidence holistically at workplace				
<b>Mapping of Course Outcomes with the Program Outcomes</b>					
	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	√	√	-	-	√
<b>CO2</b>	√	√	-	√	√
<b>CO3</b>	√	√	-	√	√
<b>CO4</b>	√	√	√	-	-
<b>CO5</b>	√	√	√	-	-
<b>CO6</b>	√	√	√	√	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	To gain the communication skills development in professional life.					
<b>CO2</b>	Understanding Communication barriers and learn to resolve it in professional manner					
<b>CO3</b>	To assess their communication glossary, presentation skills & overall impression					
<b>CO4</b>	Be confident in writing skill - Business and personal					
<b>CO5</b>	Be able to use modern and electronic media as communication tools.					
<b>CO6</b>	To gain confidence holistically at workplace					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	-	-	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	√	√	-
<b>CO5</b>	√	√	√	√	√	-
<b>CO6</b>	√	√	√	√	√	√

**UNIT I: Theory of Communication**

Concept of Communication: Meaning, Definition, Process, Need and Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication, 7C's of Communication.

**Channels of Communication:**

**Channels:** Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine

**UNIT II: Business Communication: Methods, Language, Listening**

**Methods:** Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication Business Etiquette. Public Speaking, Interview Skills, group Discussions, Body Language, Seminar, Conferencs.

**Language:** Business vocabulary, Business news, magazines to build vocabulary for the business communication.

**Listening:** Meaning, Types, Importance, Poor Listening Habits, Reasons for Poor Listening Habits.

**UNIT III: Business Communication Barriers:**

Introduction, Types of Communication Barriers-Physical / Semantic / Linguistic / Socio-Cultural /Psychological. Ways to Overcome the Barriers to Communication Process-Speaking and Listening.

**UNIT IV: Business Report Writings:**

Introduction- Effective Business Writings, Types and Features. Internet, E-mails, SMS, Teleconferencing, Video Conferencing Business letter writing, sales letter, purchasing order, Minutes of meeting. Statement of Purpose, Job Application Letter and Resume

**UNIT V: Business and Social Etiquette:**

Workplace hierarchy, proper way to make introductions, Use of courteous phrases & language in the workplace. Professional Image: appropriate business attire; Telephone Etiquette; Table etiquette.

**Suggested Readings:**

- Randolph H. Hudson and Benard J. Selzler, (2006). *Business Communication: Concepts and Applications in an Electronic Age*, 5/e., Jaico Reprint, Jaico, New Delhi.
- Bovee, Thill and Schatzman, '*Business Communication Today*'
- Kaul, Asha: *Business Communication: Prentice-Hall of India*, Delhi 3. Monippally,
- Matthukutty M. *Business Communication Strategies*. Tata McGrawHill Publishing Company Ltd., New Delhi

<b>MUCOM22-106T</b>	<b>COMMUNICATION SKILL</b>	<b>L-2, T-0, P-0</b>	<b>2 CREDITS</b>
		<b>Total Lecture</b>	<b>24</b>

**Course Objectives:**

- To understand the concept, process and importance of communication.
- To provide knowledge of various media of communication.
- To develop business communication skills through the application and exercises.

**Course Outcomes:** At the end of the course, the students will be able to

<b>CO1</b>	Students develop the awareness about the various media of communication.
<b>CO2</b>	Students become able to communicate effectively in various situations.
<b>CO3</b>	Students will learn different usage the business correspondence serve for effective communication.
<b>CO4</b>	Develop and Expand Writing Skills through Controlled and Guided Activities
<b>CO5</b>	To Develop Coherence, Cohesion and Competence in Oral Discourse through Intelligible Pronunciation.

**Mapping of Course Outcomes with the Program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	-	-	√	√	√
<b>CO2</b>	√	√	√	-	√
<b>CO3</b>	√	√	√	-	√
<b>CO4</b>	√	-	√	√	-
<b>CO5</b>	√	√	-	√	-



<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Students develop the awareness about the various media of communication.					
<b>CO2</b>	Students become able to communicate effectively in various situations.					
<b>CO3</b>	Students will learn different usage the business correspondence serve for effective communication.					
<b>CO4</b>	Develop and Expand Writing Skills through Controlled and Guided Activities					
<b>CO5</b>	To Develop Coherence, Cohesion and Competence in Oral Discourse through Intelligible Pronunciation.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	-	-	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	√	√	-
<b>CO5</b>	√	√	√	√	√	√

## **MUCOM22-106T: COMMUNICATION SKILLS**

**CREDITS: 2**

### **UNIT I: Introduction**

Theory of communication, types and modes of communication Introduction, Definitions and function of communication, Need for effective communication, Process of communication, Barrier to communication, Kinds of communication: Intrapersonal, personal, Group and mass verbal and non-verbal communication.

### **UNIT II: Listening and Speaking Skills**

Listening and speaking skills Types of listening, developing effective listening skills, Academic listening (Lectures), Listening to talks and presentation, Monologue, Dialogue, Group discussion, Miscommunication, Interview, public speech, Pronunciation, accent, and intonation and rhythm.

### **UNIT III: Reading Skills**

Reading skills Skimming, Scanning, Summary, Paraphrasing, Comprehension. Introductory English Grammar, Parts of Speech, Tenses, Punctuation.

### **UNIT IV: Writing Skills (Part-1)**

Writing Skills: Social and Official Correspondence Enquiries, complaints and replies, Letters to the editor, Social appeals in the form of letter/pamphlets, Standard business letter, Email drafting and etiquette.

### **UNIT V: Writing Skills (Part-2)**

Cover letters, CV- Resume and Effective Profiling, Mock Interviews, Preparing Agenda and Writing Minutes for Meetings.

### **Suggested Readings:**

- Prasad, P. *The Functional Aspects of Communication Skills*, Delhi.
- Sen, Leena. *Communication Skills*, Prentice Hall of India, New Delhi.
- McCarthy, Michael. *English Vocabulary in Use*, Cambridge University Press.
- Rajinder Pal and Prem Lata. *English Grammar and Composition*, Sultan Chand Publication.

MUCOM22-151P	SEMINAR & VIVA VOCE		CREDIT-2		
<p><b>Course Objectives:</b> To create awareness regarding current trends, issues and researches related to various aspects of related topics. Each student will be assigned a topic in the beginning of the semester. They will be required to prepare and submit seminar report and presentation on the same. The panel of examiners will evaluate the project.</p> <p>Seminar and Viva-voce is a useful tool that assists in authenticating that the student has got enough knowledge of the subject matter.</p> <ul style="list-style-type: none"> <li>• To identify and analyze the students presence of mind.</li> <li>• To evaluate the students spontaneity and mannerism.</li> <li>• To acquire soundness of knowledge through various forms of questions.</li> <li>• To diagnose the students limitations and weakness and take remedial actions.</li> </ul>					
<p><b>Course Outcomes:</b> At the end of the course, the students will be able to</p>					
CO1	Gain the communication skills and develop the ability to communicate with another person.				
CO2	Know ethical issues in business trends, researches and other related topics including those issues that arise in corporate world.				
CO3	to assess their communication, presentation skills & overall impression				
CO4	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.				
<p><b>Mapping of Course Outcomes with the Program Outcomes</b></p>					
	PO1	PO2	PO3	PO4	PO5
CO1	√	-	√	√	√
CO2	√	√	-	√	-
CO3	√	-	-	-	√
CO4	-	√	√	-	√

**MUCOM22-151P: SEMINAR & VIVA VOCE****CREDIT: 2**

The seminar is scheduled on the topics related to Subject matter, Trade, Industry, Commerce, Corporate world and Corporate Affairs lasting approximately for 10- 15 minutes followed by the question answer session. The marks shall be awarded by the Expert appointed by the Dean in order to judge the understanding as well as application of the knowledge gained by the students by the end of semester of the course. This is also to see the articulation of what is being learnt by them. The idea is to see that students are able to digest what is being taught in that semester and see their relevance not only in the practical field but also their inter relationship.

## SEMESTER-II

<b>MUCOM22-201T</b>	<b>BUSINESS LAW</b>	<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>		
		<b>Total Lecture</b>	<b>48</b>		
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• Knowledge: Basic and broad knowledge in business laws in commerce and management. Ability to apply concepts, principles and theories to understand simple business laws.</li> <li>• Understanding: Make students aware about the various laws and practices followed in the management.</li> <li>• Awareness of the global business laws and its impacts on businesses.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Explain the concepts in business laws with respect to national and foreign trade.				
<b>CO2</b>	Apply the global business laws to current business environment.				
<b>CO3</b>	Analyse the principle of international business and strategies adopted by firms to expand globally.				
<b>CO4</b>	Understand the complexities associated with business laws in the organizations and integrate the learning in handling the complexities of laws in business.				
<b>CO5</b>	Integrate concept of business law with national and international business.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	-	-
<b>CO2</b>	-	-	√	-	-
<b>CO3</b>	√	√	-	-	√
<b>CO4</b>	√	√	√	√	-
<b>CO5</b>	√	√	√	√	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Explain the concepts in business laws with respect to national and foreign trade.					
<b>CO2</b>	Apply the global business laws to current business environment.					
<b>CO3</b>	Analyse the principle of international business and strategies adopted by firms to expand globally.					
<b>CO4</b>	Understand the complexities associated with business laws in the organizations and integrate the learning in handling the complexities of laws in business.					
<b>CO5</b>	Integrate concept of business law with national and international business.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	√		-
<b>CO4</b>	√	√	√	√	√	-
<b>CO5</b>	√	√	√	√	√	

**UNIT I: The Indian Contract Act, 1872: General Principles of Contract**

- a. Contract – Meaning, Characteristics and kinds
- b. Essentials of a valid contract - Offer and acceptance, Consideration, Contractual capacity, Free consent, Legality of objects.
- c. Void agreements
- d. Discharge of a contract – Modes of discharge, Breach and remedies against breach of contract.
- e. Contingent contracts
- f. Quasi - contracts

**UNIT II: (A) The Indian Contract Act, 1872: Specific Contracts**

- a. Contract of Indemnity and Guarantee
- b. Contract of Bailment
- c. Contract of Agency

**(B) The Companies Act. 2013**

Nature & Kinds of Companies, Company formation, Management meeting & winding up of Companies.

**UNIT III: The Sale of Goods Act, 1930**

- a. Contract of sale, meaning and difference between sale and agreement to sell.
- b. Conditions and warranties
- c. Transfer of ownership in goods including sale by a non-owner
- d. Performance of contract of sale
- e. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**UNIT IV: Partnership Laws**

**(A) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

**(B) The Limited Liability Partnership Act, 2008 (An overview)**

- a. Salient Features of LLP
- b. Differences between LLP and Partnership, LLP and Company
- c. L L P Agreement,
- d. Partners and Designated Partners
- e. Incorporation Document
- f. Incorporation by Registration
- g. Partners and their Relationship

**UNIT V: The Negotiable Instruments Act 1881**

**(A) Negotiable Instruments**

- a. Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque.
- b. Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c. Negotiation: Types of Endorsements.
- d. Crossing of Cheque
- e. Bouncing of Cheque.

**(B) Intellectual Property Rights:** Concepts, WIPO, Patents, Trademarks, Copyrights, emerging issues in intellectual property.

**Suggested Readings:**

- M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
- Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
- Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
- SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.



<b>MUCOM22-202T</b>	<b>BUSINESS STATISTICS</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• To develop the students ability to deal with numerical and quantitative issues in business.</li> <li>• To enable the use of statistical, graphical and algebraic techniques wherever relevant.</li> <li>• To have a proper understanding of Statistical applications in Economics and Management.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis.				
<b>CO2</b>	Critically evaluate the underlying assumptions of analysis tools.				
<b>CO3</b>	Understand and critically discuss the issues surrounding sampling and significance.				
<b>CO4</b>	Discuss critically the uses and limitations of statistical analysis				
<b>CO5</b>	Solve a range of problems using the techniques covered				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	-	-
<b>CO2</b>	-	√	-	√	-
<b>CO3</b>	√	√	√	√	√
<b>CO4</b>	-	√	√	√	-
<b>CO5</b>	-	√	√	-	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis.					
<b>CO2</b>	Critically evaluate the underlying assumptions of analysis tools.					
<b>CO3</b>	Understand and critically discuss the issues surrounding sampling and significance.					
<b>CO4</b>	Discuss critically the uses and limitations of statistical analysis.					
<b>CO5</b>	Solve a range of problems using the techniques covered					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	√	√	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	√	√

**UNIT I: Introduction**

Nature, Scope, Importance and Limitations of Statistics, Statistical Investigation: Planning a Statistical Investigation, Methods of Collecting Primary and Secondary Data, Principles and Methods of Sampling.

**UNIT II: Data Classification and Representation**

Methods of Classification and Tabulation, Graphical Presentation of Data and its Interpretation, Location of Median, Quartiles and Mode Graphically, One and Two Dimensional Diagrams.

**UNIT III: Measure of Central Tendency & Dispersion**

Mean, Median, Mode, Skewness, Uses, Limitations of Central Tendency. Absolute & Relative Measures of Dispersion, Quartile, Mean & Standard Deviation & their Coefficients, Uses of Standard Deviation

**UNIT IV: Correlation Analysis**

Meaning & significance, Simple Correlation, Scatter Diagram, Methods of Computing Correlation, Karl Pearson and Rank Correlation, Standard Error and Probable Error, coefficient of correlation between two-variables.

**UNIT V: Index Number**

Meaning & uses, Fixed Base and Chain Base, Base Shifting, Weighted Index numbers, Consumer Price Index number, Fisher's Index, Tests of Reversibility, Analysis of Time Series: Meaning, Components of Time Series, and Measurements of Trend.

**Suggested Readings:**

- Levin, Richard and David S. Rubin, *Statistics for Management*, Pearson Education.
- N D Vohra, *Business Statistics*, McGraw Hill Education.
- Berenson and Levine, *Basic Business Statistics: Concepts and Applications*, Pearson Education.
- Spiegel M.D, *Theory and Problems of Statistics*, Schaum Outlines Series, McGraw-Hill.
- Beri, G.C., *Business Statistics*, McGraw-Hill.
- J. K. Sharma, *Business Statistics*, Pearson Education.
- S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.

<b>MUCOM22-203T</b>	<b>BANKING &amp; INSURANCE</b>	<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
		<b>Total Lecture</b>	<b>48</b>

**Course Objectives:**

- To acquaint the students with the fundamentals of banking.
- To develop the capability of students for knowing banking concepts & operations.
- To give through knowledge of banking and insurance operations.
- To enlighten the students regarding the new concepts introduced in the banking and insurance system.

**Course Outcomes:** At the end of the course, the students will be able to

<b>CO1</b>	To gather knowledge on banking and financial system in India.
<b>CO2</b>	To provide knowledge about commercial banks and its products.
<b>CO3</b>	To aim to familiarize banking system in India.
<b>CO4</b>	To enable them to understand better customer relationship.
<b>CO5</b>	To create awareness about modern banking services like e-banking, m-banking and internet banking.

**Mapping of Course Outcomes with the program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	√	-
<b>CO2</b>	√	√	√	-	-
<b>CO3</b>	√	√	-	√	-
<b>CO4</b>	√	√	√	-	√
<b>CO5</b>	-	√	√	√	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	To gather knowledge on banking and financial system in India.					
<b>CO2</b>	To provide knowledge about central and commercial banks and its products.					
<b>CO3</b>	To aim to familiarize banking system in India.					
<b>CO4</b>	To enable them to understand better customer relationship.					
<b>CO5</b>	To create awareness about modern banking services like e-banking, m-banking and internet banking.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	√	-

**UNIT I: Evolution of Banking**

Origin of World Banking; Meaning, Definition & functions of a bank, Evolution of Banking in India; Indian banking system structure and organization of bank, banking regulation Act. 1949.

**UNIT II: Types of Bank in India**

Central Bank or Reserve Bank of India- Objectives, working & functions, monetary policy, credit control measures & their effectiveness; commercial banks- objectives, working & functions; regional rural banks(RRBs), cooperative banks; developmental banks.

**UNIT III: Technology in Banking**

Need & Importance of Technology in Banking; ATM, Credit Card, Debit Card, Tele-Banking, Net Banking, SWIFT (Society for world Wide Inter-bank Financial Tele-Communication), NEFT( National Electronic Fund Transfer) , RTGS (Real Time Gross Settlement), IFSC (Indian Financial System Code), CBS (Core Banking System), IMPS (Immediate Payment Service)

**UNIT IV: Financial Institutions & Types of Market**

Meaning & Function of Financial Institutions; Regulators of Financial Sector in India- RBI, SEBI, IRDAI, NABARD, EXIM; types of market- monetary market, capital market, meaning & nature of monetary & capital market, instruments used in monetary & capital market.

**UNIT V: Introduction to Insurance**

Meaning & Definition of Insurance; Regulator of Insurance body in India; Types of Insurance; General Insurance & Life Insurance; Meaning, need functions & principles of general insurance; meaning, need, functions & principles of Life Insurance.

**Suggested Readings:**

- B. Santhanam, *Banking & Financial system*, Margham Publication
- K.C. Shekhar, *Banking: Theory & practice*, Vikas Publication House
- R. Parameswaran, *Indian Banking*, S. Chand Limited.
- Mishra Sukhwinder, *Banking: Law & practice*, S. Chand Limited
- Hargovind Dayal, *The Fundamentals of Insurance*, Notion Press.

<b>MUCOM22-204T</b>	<b>BUSINESS ECONOMICS</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• To familiarize the students with the basic concept of micro and macroeconomics.</li> <li>• To make student understand the demand and supply analysis in business applications.</li> <li>• To familiarise students with the production and cost structure under different stages of production and markets.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	To understand the concepts of cost, nature of production and its relationship to Business operations.				
<b>CO2</b>	To help students understand and apply the various decision tools to understand the market structure.				
<b>CO3</b>	To apply marginal analysis to the “firm” under different market conditions.				
<b>CO4</b>	To analyse the causes and consequences of different market conditions.				
<b>CO5</b>	To integrate the concept of price and output decisions of firms under various market structure.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	√	-
<b>CO2</b>	√	√	√	-	√
<b>CO3</b>	√	√	-	-	-
<b>CO4</b>	-	√	√	√	-
<b>CO5</b>	-	√	√	√	-

<b>MAPPING OF COs WITH BLOOM’S TAXONOMY</b>						
<b>CO1</b>	To understand the concepts of cost, nature of production and its relationship to Business operations.					
<b>CO2</b>	To help students understand and apply the various decision tools to understand the market structure.					
<b>CO3</b>	To apply marginal analysis to the “firm” under different market conditions.					
<b>CO4</b>	To analyse the causes and consequences of different market conditions.					
<b>CO5</b>	To integrate the concept of price and output decisions of firms under various market structure.					
<b>Bloom’s Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	√	-



**UNIT I: Introduction**

Definition, Nature and Scope of Business Economics, Wealth Definition, Scarcity Definition, Growth Definition, Production Possibility Curve, Circular Flow of Economic As Science and As Art, Application of Economic theory to a Firm's Level Business Problems.

**UNIT II: Demand Analysis and Forecasting**

Meaning of Demand, Determinants of Demand, Assumptions of Law of Demand, Exceptions to the Law of Demand, Reasons For Change in Demand, Elasticity of Demand, Demand Forecasting, Law of Supply, Elasticity of Supply.

**UNIT III: Cost and Production Analysis**

Different Concepts of Costs, Production Function, Cost-Output Relationship, Law of Variable Proportion and Determining the Level of Production Cost. Law of Increasing Returns, Law of Decreasing Returns.

**UNIT IV: Pricing under Different Market conditions**

Nature of markets, Pricing under Perfect, Monopoly and Monopolistic Market Conditions. Pricing in Actual Practice, Cost Plus Pricing, Transfer Pricing.

**UNIT V: Profit Measurement and Appropriation**

Economic us Accounting Profit, Concept of True Profit, Factors in Profit Measurement, Appropriation of Profit Policy, and Capitalization of Profit. Business Cycle: Causes and Effects of Inflation and recession, Measures of Economic Stabilization.

**Suggested Readings:**

- Yogesh Maheshwary, *Managerial Economics*, PHI Learning
- Joel Dean, 2010, *Managerial Economics*, Prentice- Hall of India Pvt. Ltd.
- Alwxander, K J W and Kemp, *The Economist in Business*, Blackwell.
- Keat Paul, 2006, *Managerial Economics: Economic Tools for Today's Decisoin Makers*, Pearson Prentice Hall.
- H.L. Ahuja, 2017, *Business Economics*, S.Chand & Company Ltd.

<b>MUCOM22-205T</b>	<b>BASIC MARKETING</b>			<b>L-2, T-1, P-0</b>	<b>3 CREDITS</b>
				<b>Total Lecture</b>	<b>36</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• To outline key marketing concepts and its application to different markets.</li> <li>• To identify factors and processes essential for designing marketing strategy.</li> <li>• To analyze and examine the implementation of marketing concepts and strategy to firms.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Students will be able to identify the scope and significance of Marketing In Domain Industry.				
<b>CO2</b>	Students will be able to examine marketing concepts and phenomenon to current business events In the Industry.				
<b>CO3</b>	Students will be able to coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms				
<b>CO4</b>	Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.				
<b>CO5</b>	Consider the various decision areas within marketing and the tools and methods used by marketing managers for making decisions.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	√	-
<b>CO2</b>	√	√	-	√	√
<b>CO3</b>	√	√	√	√	√
<b>CO4</b>	√	√	√	-	√
<b>CO5</b>	√	√	√	√	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Students will be able to identify the scope and significance of Marketing In Domain Industry.					
<b>CO2</b>	Students will be able to examine marketing concepts and phenomenon to current business events In the Industry.					
<b>CO3</b>	Students will be able to coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms					
<b>CO4</b>	Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.					
<b>CO5</b>	Consider the various decision areas within marketing and the tools and methods used by marketing managers for making decisions.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	√	-

## **MUCOM22-205T: BASIC MARKETING**

**CREDITS: 3**

### **UNIT I: Introduction to Marketing**

Meaning, Definition, Nature & Scope of Marketing, Importance of Marketing; Selling v/s Marketing; Evolution of Market; Marketing Strategies.

### **UNIT II: Market and Market Segmentation**

Meaning & Importance of Market; Dimension of Market, Types of Market; Meaning of Market Segmentation; Bases for Market Segmentation; Rural Marketing, Service Marketing & Global Marketing.

### **UNIT III: Marketing Mix**

Meaning & Need of Marketing Mix; 4P's of Marketing- Product (Concept Product, Packaging-Functions of Packaging, Branding & Trademark, Product Life-Cycle), Price (Importance of price, factors affecting price of product & service), place (distribution-meaning & types of distribution channel, factors affecting distribution channel), Promotion (need & importance of promotion; methods of promotion).

### **UNIT IV: Consumer Behaviour**

Meaning and definition; Importance of Consumer Behaviour; determinants or factors affecting consumer behavior; consumer protection Act 1986- features & definition of a consumer.

### **UNIT V: Marketing Information System (MIS)**

Meaning & Definition of MIS; Scope & Components of MIS; Marketing Research- Meaning, Importance & Application of Marketing Research.

### **Suggested Readings:**

- William D. Perreault, Jr., E. Jerome McCarthy, Joseph P. Cannon, 2006, *Basic Marketing- A Basic Marketing Strategy Planning and Approach*, McGraw-Hill Education.
- Philip Kotler, Kevin Lane Keller, 2012, *Marketing Management*, Prentice Hall.
- VS Ramaswamy, S Namakumari, 4<sup>th</sup> edition 2009, *Marketing Management*, Macmillian Publishers India Ltd.
- Pingali Venugopal, 2010, *Marketing Management- A Decision Making Approach*, SAGE Publications.
- William J Stanton, *Fundamentals of Marketing*, McGraw-Hill Publication.

<b>MUCOM22-206T</b>	<b>ENVIRONMENT STUDIES</b>			<b>L-2, T-0, P-0</b>	<b>2 CREDITS</b>
				<b>Total Lecture</b>	<b>24</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• Adopt sustainability as a practice in life, society and industry.</li> <li>• Acquire values and attitudes towards understanding complex environmental-economic social challenges, and participating actively in solving current environmental problems and preventing the future ones.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	To make students aware about the issues prevalent to environment and how the degradation of environment can further be avoided.				
<b>CO2</b>	To develop an attitude in students to look forward for sustainable development in the environment.				
<b>CO3</b>	To develop moral and ethical human values in students which would be beneficial for them as well as society?				
<b>CO4</b>	To give examples of great moral values examples in the history so that students can look up at such values and inherit them.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	√	√
<b>CO2</b>	√	√	√	-	√
<b>CO3</b>	√	√	√	-	√
<b>CO4</b>	√	√	√	√	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	To make students aware about the issues prevalent to environment and how the degradation of environment can further be avoided.					
<b>CO2</b>	To develop an attitude in students to look forward for sustainable development in the environment.					
<b>CO3</b>	To develop moral and ethical human values in students which would be beneficial for them as well as society.					
<b>CO4</b>	To give examples of great moral values examples in the history so that students can look up at such values and inherit them.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	√	-

**UNIT I**

Renewable and Non-Renewable Natural Resources. Ecosystems: Concept, Structure and Functions of Eco system , producer . consumer , decomposer, food web , food chain , energy flow , Ecological Pyramids , Conservation of Biodiversity, In-Situ , Ex- Situ conservation of biodiversity.

**UNIT II**

Environmental Pollution, Role of individual in pollution control, Social Issues and Environment , Human Population and Environment Sustainable Development , Natural hazards, Indian and UN Sustainable Development Goals Concept of Circular Economy and Entrepreneurship . Environment Protection Act 1986

**UNIT III**

International Advancement in Environment Conservation, Role of National Green Tribunal, Air Quality Index, Importance of Indian Traditional knowledge on environment, Bio, assessment of Environmental Quality., Environment Management System, Environmental Impact Assessment and Environmental Audit

**UNIT IV**

**Human Value** - Introduction , Values , Characteristics , Types , Developing Value system in Indian Organization , Value in Business Management , Value based Organization , Trans – Cultural human values in Management .

Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers.

**Human Value and Present Practices** – Issues: Corruption and Bribe , Privacy Policy in Web and Social media, Cyber Threats , Online Shopping etc. Remedies.

**Corporate Social Responsibility** – Natural, Levels, Phases and Models of CSR , Corporate Governance. CSR and Modern Business Tycoons, Ratan Tata , Azim Premji and Bill Gates.

**Holistic Approach in Decision Making:** Decision making , the decision making process , The Bhagavad Gita : Techniques in Management, Dharma and Holistic Management.

Case Studies

**Suggested Readings:**

- *A foundation course in human values and Professional Ethics* by R.R.Gaur, R. Sangaletal
- *JUSTICE : What's the right thing to do ?* Michael J Sandel
- *Human Values* by A.N. Tripathi , New Age International.
- *Environment Management* by N.K.Oberoi
- *Environmental Protection Act 1986*, Universal Publications

MUCOM22-251P	SEMINAR & VIVA VOCE		CREDIT-2		
<p><b>Course Objectives:</b> To create awareness regarding current trends, issues and researches related to various aspects of related topics. Each student will be assigned a topic in the beginning of the semester. They will be required to prepare and submit seminar report and presentation on the same. The panel of examiners will evaluate the project.</p> <p>Seminar and Viva-voce is a useful tool that assists in authenticating that the student has got enough knowledge of the subject matter.</p> <ul style="list-style-type: none"> <li>• To identify and analyze the students presence of mind.</li> <li>• To evaluate the students spontaneity and mannerism.</li> <li>• To acquire soundness of knowledge through various forms of questions.</li> <li>• To diagnose the students limitations and weakness and take remedial actions.</li> </ul>					
<p><b>Course Outcomes:</b> At the end of the course, the students will be able to</p>					
<b>CO1</b>	Gain the communication skills and develop the ability to communicate with another person.				
<b>CO2</b>	Know ethical issues in business trends, researches and other related topics including those issues that arise in corporate world.				
<b>CO3</b>	to assess their communication, presentation skills & overall impression				
<b>CO4</b>	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.				
<b>Mapping of Course Outcomes with the Program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	√	√	√
<b>CO2</b>	√	√	-	√	-
<b>CO3</b>	√	-	-	-	√
<b>CO4</b>	-	√	√	-	√



**MUCOM22-251P: SEMINAR****CREDIT: 2**

The seminar is scheduled on the topics related to Subject matter, Trade, Industry, Commerce, Corporate world and Corporate Affairs lasting approximately for 10- 15 minutes followed by the question answer session. The marks shall be awarded by the Expert appointed by the Dean in order to judge the understanding as well as application of the knowledge gained by the students by the end of semester of the course. This is also to see the articulation of what is being learnt by them. The idea is to see that students are able to digest what is being taught in that semester and see their relevance not only in the practical field but also their inter relationship.

### SEMESTER-III

<b>MUCOM22-301T</b>	<b>COMPANY LAW</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• By building on the foundations laid in Business Entities (Ordinary) and Commercial Law (Ordinary), this course seeks to develop knowledge and understanding of: Company Law in India.</li> <li>• To give them a comprehensive understanding of business law and its implications for various aspects of business operations.</li> <li>• To be able to identify legal issues, assess risks, and make informed decisions that comply with legal requirements and ethical standards.</li> <li>• The course will prepare students to effectively navigate the legal landscape and contribute to the successful and lawful operation of businesses.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Appreciate the relevance of company law to individuals and businesses and have basic knowledge about the administration of company law.				
<b>CO2</b>	Identify the fundamental legal principles behind formation of company and develop an understanding of conducting of board and other meetings.				
<b>CO3</b>	Know about the appointment and removal of directors and their responsibilities.				
<b>CO4</b>	Analyse the idea of dividend payment and the works related to the audit of such accounts.				
<b>CO5</b>	Undertake critical analysis and evaluation of key matters in Company Law, and their application, which may be applied and adapted in future.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	√	-
<b>CO2</b>	-	√	-	√	-
<b>CO3</b>	-	√	-	-	-
<b>CO4</b>	√	-	-	√	-
<b>CO5</b>	√	-	√	-	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Appreciate the relevance of company law to individuals and businesses and have basic knowledge about the administration of company law.					
<b>CO2</b>	Identify the fundamental legal principles behind formation of company and develop an understanding of conducting of board and other meetings.					
<b>CO3</b>	Know about the appointment and removal of directors and their responsibilities.					
<b>CO4</b>	Analyse the idea of dividend payment and the works related to the audit of such accounts.					
<b>CO5</b>	Undertake critical analysis and evaluation of key matters in Company Law, and their application, which may be applied and adapted in future.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	-	-	-	-
<b>CO3</b>	√	√	-	-	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	√	-

**UNIT I: Introduction**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; Lifting of corporate veil; Types of companies including one-person company, Small company and dormant company; Association not for profit; Illegal association; formation of company, on-line filing of documents, Promoters, their legal position, pre-incorporation contract; on-line registration of a company.

**UNIT II: Documents**

Nature and kind of companies, Meetings of a company, Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, Allotment and for feature of share, Transmission of shares, Buyback and provisions regarding buyback.

**UNIT III: Management**

Classification of directors, Disqualifications, Director Identity Number (DIN); Appointment; Legal positions, powers and duties; Removal of directors; Key managerial personnel, Managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, Meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

**UNIT IV: Dividends, Accounts, Audit**

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

**UNIT V: Winding Up Concept and modes of Winding Up**

Insider-Trading, Whistle-Blowing–Insider-Trading; meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

**Suggested Readings:**

- MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
- GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
- Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
- Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
- Avtar Singh, *Introduction to Company Law*, Eastern Book Company.

<b>MUCOM22-302T</b>	<b>INCOME TAX LAW AND PRACTICE</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The objective of the course in Income Tax Laws and Practice is to provide students with a comprehensive understanding of the principles, rules, and procedures related to income tax in a business and personal context.</li> <li>• The course aims to equip students with the knowledge and skills necessary to comply with income tax regulations and effectively navigate tax planning and compliance in various scenarios.</li> <li>• To be able to gain an understanding of the legal framework and structure of income tax laws, including the roles and responsibilities of taxpayers, tax authorities, and tax practitioners.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Understand the basic concepts and other preambles of Income Tax.				
<b>CO2</b>	Understand different components of salary and to learn how to compute an employee's income from salary and income in the form of rent from house property.				
<b>CO3</b>	Students will learn to compute income of an individual from own business or profession, the gains earned or loss occurred from the transfer various capital assets & identifying the incomes that cannot be attributed to any other heads and thereby compute income from other source.				
<b>CO4</b>	Facilitate students to compute the total income and tax liability of an individual.				
<b>CO5</b>	Understand the concept of GST and its application in India.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	-	√
<b>CO2</b>	-	√	-	-	-
<b>CO3</b>	-	√	√	-	-
<b>CO4</b>	-	-	-	√	-
<b>CO5</b>	√	-	-	-	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Understand the basic concepts and other preambles of Income Tax.					
<b>CO2</b>	Understand different components of salary and to learn how to compute an employee's income from salary and income in the form of rent from house property.					
<b>CO3</b>	Students will learn to compute income of an individual from own business or profession, the gains earned or loss occurred from the transfer various capital assets & identifying the incomes that cannot be attributed to any other heads and thereby compute income from other source.					
<b>CO4</b>	Facilitate students to compute the total income and tax liability of an individual.					
<b>CO5</b>	Understand the concept of GST and its application in India.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	-	-	-

**UNIT I: Introduction**

Basic concepts: Income, Agricultural income, Person, Assesses, Assessment year, previous year, (PAN) Residential status; Scope of total income on the basis of residential status  
Exempted income under section 10

**UNIT II: Computation of Income under different heads-1**

Income from Salaries; Income from house property

**UNIT II: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources

**UNIT IV: Computation of Total Income and Tax Liability**

Income of other persons included in assessor's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

**UNIT V: Goods & Service Tax**

An Introduction to GST in India, GSTN, GSTIN, GST models: Single GST & Dual GST, Types of GST; Level & Collection of GST; Registration under GST; Exemption from GST; GST tax rate.

**Suggested readings:**

- Singhanian, Vinod K. and Monica Singhanian. *Students 'Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

**Journals**

- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
- *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

**Software**

- Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

<b>MUCOM22-303T</b>	<b>AUDITING &amp; CORPORATE GOVERNANCE</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The objective of the course is to provide students with a comprehensive understanding of the principles, practices, and regulatory frameworks related to auditing and corporate governance.</li> <li>• To enable learners to understand the course in accordance with the current legal requirements and professional standards.</li> <li>• Also it aims to equip students with the knowledge and skills necessary to assess the effectiveness of corporate governance mechanisms, understand the auditing process, and apply ethical standards in the context of financial reporting.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Describe the audit and other assurance engagements, types of audit and objectives of audit.				
<b>CO2</b>	Explain the qualification, rights, duties and liabilities, professional ethics of an auditor.				
<b>CO3</b>	Recognize risk assessment, audit planning, documentation and audit evidence and describe internal control, internal check, test of control and other audit procedures.				
<b>CO4</b>	Understand and analyse various areas where audit is used to become a good leader at times when required.				
<b>CO5</b>	Understand the concept of corporate governance in organisations and its essence for management which will improve their decision making skills.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	-	√	-	-	-
<b>CO2</b>	√	-	-	-	√
<b>CO3</b>	-	-	√	√	-
<b>CO4</b>	√	√	-	-	-
<b>CO5</b>	√	-	√	√	-



<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Describe the audit and other assurance engagements, types of audit and objectives of audit.					
<b>CO2</b>	Explain the qualification, rights, duties and liabilities, professional ethics of an auditor.					
<b>CO3</b>	Recognize risk assessment, audit planning, documentation and audit evidence and describe internal control, internal check, test of control and other audit procedures.					
<b>CO4</b>	Understand and analyse various areas where audit is used to become a good leader at times when required.					
<b>CO5</b>	Understand the concept of corporate governance in organisations and its essence for management which will improve their decision making skills.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	-	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	-	-	-

**UNIT I: Introduction to Auditing**

Meaning and Objectives of Auditing, Types of Audits, Advantages & Disadvantages of Audit; Basic principles of governing, difference between auditing & accounting audit.

**UNIT II: Company Auditor**

Appointment Procedures- Qualifications & Disqualifications, Rotation, Removal, Remuneration, Rights & Duties; Auditors Report-Contents and types; Liabilities of statutory auditors under the company's act 2013.

**UNIT III: Internal Check & Internal Control**

Objects of Internal Check, Auditor's Duty in respect of Internal Check, Objects of Internal Control, Internal Control & Auditor, Limitations Internal Audit, Audit Procedures.

**UNIT IV: Special Areas of Audit & Accounting Standards**

Cost Audit, Tax Audit, Management Audit, CAG Audit, Accounting Standards- Standard on Auditing, Standards on Internal Audit.

**UNIT V: Introduction to Corporate Governance**

Meaning, Theories, Models and Benefits of Corporate Governance; Politics and Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/ E governance; Corporate Governance in Public Sector Undertakings; Corporate Funding of Political Parties; Class Action.

**Suggested Readings:**

- Dr. B.K. Mehta and Dr. Anamika Kumari *Auditing and Corporate Governance*, SBPD Publication, Agra.
- Singh, A. K. and Gupta Lovleen, *Auditing Theory and Practice*, Galgotia Publishing Company.
- Rani, Geeta D., and R.K. Mishra, *Corporate Governance- Theory and Practice*, Excel Books, New Delhi.
- Gupta, Kamal and Ashok Arora, *Fundamentals of Auditing*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.

<b>MUCOM22-304T</b>	<b>COMPUTER APPLICATION IN BUSINESS</b>		<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>	
			<b>Total Lecture</b>	<b>48</b>	
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• This course is designed to teach students the theoretical approach to information technology and management information systems within a business/computer science environment.</li> <li>• The course aims to enhance students' understanding of the practical applications of computer systems and their impact on business operations and decision-making.</li> </ul> <p>The course will prepare students to adapt to evolving technologies and contribute effectively to the digital transformation of businesses.</p>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Apply basic adult learning and assessment principles in the design, development, and presentation of material produced by office productivity applications.				
<b>CO2</b>	Demonstrate employability skills and a commitment to professionalism				
<b>CO3</b>	Operate a variety of advanced spreadsheet, operating system and word processing functions.				
<b>CO4</b>	Solve a range of problems using office productivity applications, and adapt quickly to new software releases.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	-	-
<b>CO2</b>	√	√	-	-	-
<b>CO3</b>	-	-	√	-	-
<b>CO4</b>	-	-	-	√	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Apply basic adult learning and assessment principles in the design, development, and presentation of material produced by office productivity applications.					
<b>CO2</b>	Demonstrate employability skills and a commitment to professionalism					
<b>CO3</b>	Operate a variety of advanced spreadsheet, operating system and word processing functions.					
<b>CO4</b>	Solve a range of problems using office productivity applications, and adapt quickly to new software releases.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	√	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	√	-	-

**UNIT I: Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Auto correct, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, Filling and formatting a table; Inserting Pictures and Video; Mail Merge: Including linking with Data base; Printing documents, Creating Business Documents using the above facilities

**UNIT II: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

**UNIT III: Spreadsheet and its Business Applications**

Spreadsheet concepts, Managing work sheets; Formatting, Entering data, Editing and Printing a work sheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs.

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Data base, and Text functions

**UNIT IV: Creating Business Spreadsheet**

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Suggested Readings:**

- *Mastering Ms Office*, Bittu Kumar, V&S Publishers.
- *Learning Microsoft Office 2010*, Bangia Ramesh, Khanna Publishers.
- *M.S office*, Yogesh Patel, V&S Publishers.
- P.K. Sinha - *Computer Fundamentals*, BPB Publications.
- V. Rajaraman - *Introduction to Computer Science*, Prentice Hall India Learning Private Limited.
- R. Hunt, J. Shalley, *Computers & Commonsense* Prentice Hall of India, New Delhi.

<b>MUCOM22-305T</b>	<b>FUNDAMENTALS OF COMPUTER</b>			<b>L-2, T-1, P-0</b>	<b>3 CREDITS</b>
				<b>Total Lecture</b>	<b>36</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The main objective of this course is to introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal use of computer hardware and software, the Internet, networking and mobile computing.</li> <li>• The objective is to provide students with a foundational understanding of the basic concepts, components, and principles of computer systems.</li> <li>• This course aims to equip students with the knowledge and skills necessary to comprehend the inner workings of computers, use common software applications, and develop a fundamental understanding of computer programming.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Know about the evolution of computer and its history with its impact on society.				
<b>CO2</b>	Process the knowledge of basic hardware peripherals of computers and its various types.				
<b>CO3</b>	Understand the basics of computer and working of operating system.				
<b>CO4</b>	Understand and apply the knowledge of internet for various office related activities.				
<b>CO5</b>	Understand the essentials of computers in education, business and other fields.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	-	-	-	-	-
<b>CO2</b>	-	-	-	-	-
<b>CO3</b>	-	√	-	-	-
<b>CO4</b>	-	√	-	-	-
<b>CO5</b>	-	-	√	√	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Know about the evolution of computer and its history with its impact on society.					
<b>CO2</b>	Process the knowledge of basic hardware peripherals of computers and its various types.					
<b>CO3</b>	Understand the basics of computer and working of operating system.					
<b>CO4</b>	Understand and apply the knowledge of internet for various office related activities.					
<b>CO5</b>	Understand the essentials of computers in education, business and other fields.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	-	-	-	-
<b>CO3</b>	√	√	√		-	
<b>CO4</b>	√	√	√	-	-	-
<b>CO5</b>	√	√	√	-	-	-

**UNIT I: Concept of Computers**

Brief History of Computers, Generation and Its Evolution. Characteristics of Computers, (Hardware, Software,) Criteria for Using the Computers, Organizations and Functions of Computers and their Applications.

**UNIT II: Type of Computers**

Analog, Digital, Hybrid, General Purpose and Special Purpose Computers, Micro computers, Mini-Computers, Main-frame Computers, and Super Computers.

**UNIT III: Operating System and Office Automation**

Booting Concept, MS DOS, MS Windows, MS Office, and Introduction to System Management. Overview of Languages, Compilers, Interpreters, Assemblers, LAN, MAN, WAN, Communication Channels

**UNIT IV: Information Technology**

Fundamentals, Perspectives, Applications and Scope, Introduction to Internet, Browsers, Applications and scope.

**UNIT V: Computer Application in different fields**

Basic Information, Data Base Management System: Creating, Modification of Data base files, Commands Study, Expression and functions, Set Commands, Sorting, and Indexing.

**Suggested Readings:**

- P.K. Sinha, *Computer Fundamentals*
- Rajaraman, V, *Introduction to Computer Science*
- Bocchino William, *A MIS Tools and Design*
- Scot, George M-P, *Principles of MIS*
- Kanter, *Management Information and Control*
- Kanter, *Management Information and Control*
- Grey Perry, *Teach Yourself Office 97*



<b>MUCOM22-306T</b>	<b>MANAGEMENT PARADIGM FROM BHAGWAT GEETA</b>			<b>L-2, T-0, P-0</b>	<b>2 CREDITS</b>
				<b>Total Lecture</b>	<b>24</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• To identify some of the commonly felt problems that individuals, organizations and the society faces.</li> <li>• To illustrate the usefulness of Gita in addressing some of these problems</li> <li>• To demonstrate how alternative world views and paradigms of management could be developed with knowledge of Ancient Indian wisdom such as Gita.</li> <li>• To provide a good introduction to Ancient Indian wisdom using Gita as a vehicle</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Understanding the concept of spirituality in business and workplace, and its relevance in contemporary society.				
<b>CO2</b>	Learning the teachings and message of the Bhagavat Gita and its influence on great leaders.				
<b>CO3</b>	Gaining insights into leadership perspectives and axioms of work and performance in the context of the Gita.				
<b>CO4</b>	Developing self-management skills through understanding the mind, meditation, and values.				
<b>CO5</b>	Exploring perspectives on sustainability and death as a creative destruction process and their implications for business, innovation, change management, and growth.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	-	-	-	√	-
<b>CO2</b>	-	-	-	√	-
<b>CO3</b>	-	-	√	√	-
<b>CO4</b>	√	-	-	-	-
<b>CO5</b>	-	-	-	-	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Understanding the concept of spirituality in business and workplace, and its relevance in contemporary society.					
<b>CO2</b>	Learning the teachings and message of the Bhagavad Gita and its influence on great leaders.					
<b>CO3</b>	Gaining insights into leadership perspectives and axioms of work and performance in the context of the Gita.					
<b>CO4</b>	Developing self-management skills through understanding the mind, meditation, and values.					
<b>CO5</b>	Exploring perspectives on sustainability and death as a creative destruction process and their implications for business, innovation, change management, and growth.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	-	-	-
<b>CO5</b>	√	√	√	-	-	-

## **MUCOM22-306T: MANAGEMENT PARADIGM FROM BHAGWAT GEETA CREDITS: 2**

### **UNIT I: Spirituality in Business and Workplace**

Current Challenges in Business Management & Society-Current problems in Business Management, Issues of personal satisfaction, motivation & inspiration, Societal Challenges, Way forward; Relevance of Ancient Indian Wisdom for contemporary society- Some aspects of learning and understanding Ancient Indian Literature, Three dimensional nature of Ancient Indian Literature; Spirituality in Business, The notion of Spirituality-The concept of Spirituality, Reconciling the “world outside” with the “world within”, The conceptualization of God – Universe – Living Beings.

### **UNIT II: Bhagavad Gita & its relevance**

Introduction to Bhagavad Gita – Brief storyline of Mahabharata - Message of the Bhagavad Gita Context of Kurukshetra War – The anguish of Arjuna – Counsel by Sri. Krishna – Key teachings of the Bhagavad Gita – Karma Yoga, Jnana Yoga and Bhakti Yoga; Gita’s influence on Great Leaders; Relevance of Mahabharata for modern times.

### **UNIT III: Perspectives on Leadership and Work**

Failed Leadership: Causes & Concerns-Arjuna’s predicament and arguments for no war, Krishna’s response, Issues & implications for Leadership; Leadership Perspectives in the Gita- Existing theories in Leadership, Level 5 leadership (Jim Collins), Inspirational Leadership ideas in Gita; Axioms of Work & Performance, The Notion of Meaningful Work Alternative Perspectives on Work & Performance, Gita’s Paradigms on Work, The Paradox of Work & No work, Discovering the Joy of Work.

### **UNIT IV: Perspectives on Self-Management**

Mind as a key player in an individual-The problem of mental stress, Understanding the mind & its ways, Diagnosing some of the personal problems that we face, Notion of building stronger inner-self; Meditation as a tool for self-management-Role of Meditation in winning over the mind, Role of Yoga in improving managerial performance; Role of Yoga in addressing stress & burnout of managers, Mind as a key player in an individual, Self-Management by understanding the world within- The issue of winning over the mind, Understanding the “World within”; Values & their role in Self- management, Shaping the personality through Trigunas.

### **UNIT V: Perspectives on Life and Society**

Perspectives on Sustainability-The Vexing problem of Sustainability, The Paradigm of Yajna: The cardinal principle of sustainability, Implications for Business, Environment & Ecology; Death as a creative destruction process - The notion of death, Unique assumptions about death & its relevance for living, Implications for Business, Innovation, Change Management and Growth; Law of Conservation of Divinity, Conclusions.

### **Suggested Readings:**

- Swami Ranganathananda, (2001), “Universal Message of the Bhagavad Gita”, 3 Volumes, Advaita Ashrama, Kolkata.
- Swami Dayananda Saraswati, (2007), “The value of values”, Arsha Vidya Research & Publication Trust, Chennai.
- Swami Chinmayananda, (1996), “Holy Geeta”, Central Chinmaya Mission Trust, Mumbai.
- Geus, A. (1997), “The Life Span of a Company: Chapter 1 in The Living Company”,
- Nicholas Brealey Publishing, London, pp. 7 – 19.
- Beer, S. (1994). “May the Whole Earth be Happy: LokaSamastatSukhinoBhavantu”,
- Interfaces, 24 (4), 83 – 93.
- Mahadevan, B. (2013). “Spirituality in Management: Sparks from the Anvil”, IIM B Management Review, 25 (2).
- Houston, D.J. and Cartwright K.E. (2007), “Spirituality and Public Service”. Public Administration Review, Jan. – Feb., 2007, 88 – 102.
- Payne, S.G. (2010). “Leadership and spirituality: Business in the USA”, The International Journal of Leadership in Public Services, 6 (2), 68 – 72.
- Poole, E. (2007). “Organizational Spirituality – A literature review”, Journal of Business Ethics, 84, pp. 577 – 588.
- Bhattathiri, M.P. “Bhagavad Gita and Management”
- Mahadevan, B. (2009). “Shrimad Bhagavad Gita – Ideas for Modern Management”, One day Seminar on “Towards a New Paradigm of Business management: Alternative Perspectives from Ancient Indian Wisdom”, IIM Bangalore, December 12, 2009.
- (2012). “Bhagavad Gita and Management”, Arsha Vidya News Letter, April 2012, 23– 30.
- Ancona, D., Malone, T.W., Orlikowski, W.J. and Senge, P.M. (2007), “In praise of the incomplete leader”, Harvard Business Review, 85 (2), 92 – 100.
- Mahadevan, B., (2013). "Inspirational Leadership: Perspectives from Gītā", Chapter 13 in Sanskrit and Development of World Thought, Kutumba Sastry V. (Ed.), D K Print World, New Delhi, pp 199 - 210.
- Mehrotra, R. (2010). “Work Builds, Charity Destroys”, Chapter 8 in Ennoble, English-course book, Second Year Pre-University, The Karnataka Text Book Society, pp. 63 –70.

MUCOM22-351P	SEMINAR & VIVA VOCE		CREDIT-2		
<p><b>Course Objectives:</b> To create awareness regarding current trends, issues and researches related to various aspects of related topics. Each student will be assigned a topic in the beginning of the semester. They will be required to prepare and submit seminar report and presentation on the same. The panel of examiners will evaluate the project.</p> <p>Seminar and Viva-voce is a useful tool that assists in authenticating that the student has got enough knowledge of the subject matter.</p> <ul style="list-style-type: none"> <li>• To identify and analyze the students presence of mind.</li> <li>• To evaluate the students spontaneity and mannerism.</li> <li>• To acquire soundness of knowledge through various forms of questions.</li> <li>• To diagnose the students limitations and weakness and take remedial actions.</li> </ul>					
<p><b>Course Outcomes:</b> At the end of the course, the students will be able to</p>					
<b>CO1</b>	Gain the communication skills and develop the ability to communicate with another person.				
<b>CO2</b>	Know ethical issues in business trends, researches and other related topics including those issues that arise in corporate world.				
<b>CO3</b>	to assess their communication, presentation skills & overall impression				
<b>CO4</b>	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.				
<b>Mapping of Course Outcomes with the Program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	√	√	√
<b>CO2</b>	√	√	-	√	-
<b>CO3</b>	√	-	-	-	√
<b>CO4</b>	-	√	√	-	√

**MUCOM22-351P: SEMINAR****CREDIT: 2**

The seminar is scheduled on the topics related to Subject matter, Trade, Industry, Commerce, Corporate world and Corporate Affairs lasting approximately for 10- 15 minutes followed by the question answer session. The marks shall be awarded by the Expert appointed by the Dean in order to judge the understanding as well as application of the knowledge gained by the students by the end of semester of the course. This is also to see the articulation of what is being learnt by them. The idea is to see that students are able to digest what is being taught in that semester and see their relevance not only in the practical field but also their inter relationship.

## SEMESTER-IV

<b>MUCOM22-401T</b>	<b>CORPORATE ACCOUNTING</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• To understand how to communicate financial information to parties outside the business organization like equity investors, creditors, employees, suppliers and clients.</li> <li>• To help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.</li> <li>• In this comprehensive course, students will gain a deep understanding of the principles, practices, and regulations that govern corporate accounting.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Develop an awareness and understanding of the accounting process and fundamental accounting principles that underpin the development of financial statements.				
<b>CO2</b>	Understand and interpret the nature and role of the principal financial statements i.e., through final accounts, income statements.				
<b>CO3</b>	Calibrate the procedure involved in Amalgamation and Absorption of companies				
<b>CO4</b>	Gain knowledge and understanding of the concepts and practices of company accounts in accordance with statutory requirement.				
<b>CO5</b>	Understand and analyse the importance of financial statement reports through cash flow statements.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	-	-
<b>CO2</b>	-	√	-	√	-
<b>CO3</b>	-	-	√	√	-
<b>CO4</b>	-	-	-	√	-
<b>CO5</b>	-	√	-	-	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Develop an awareness and understanding of the accounting process and fundamental accounting principles that underpin the development of financial statements.					
<b>CO2</b>	Understand and interpret the nature and role of the principal financial statements i.e., through final accounts, income statements.					
<b>CO3</b>	Calibrate the procedure involved in Amalgamation and Absorption of companies					
<b>CO4</b>	Gain knowledge and understanding of the concepts and practices of company accounts in accordance with statutory requirement.					
<b>CO5</b>	Understand and analyse the importance of financial statement reports through cash flow statements.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	-	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	-	-



## **UNIT I: Accounting for Share Capital & Debentures**

Issue, Forfeiture and reissue of forfeited shares: Concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

## **UNIT II:**

- a. Final Accounts:** Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits
- b. Valuation of Good will and Valuation of Shares:** Concepts and calculation: Simple problem only

## **UNIT III: Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter- company holdings). Internal reconstruction: Concepts and accounting treatment excluding Scheme of reconstruction.

## **UNIT IV: Accounts of Holding Companies/Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21(ICAI).

## **UNIT V:**

- a. Accounts of Banking Companies:** Difference between balance sheet of banking and non-banking companies; prudential norms; Asset structure of a commercial bank; Non-Performing Assets (NPA)
- b. Cash Flow Statement:** Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

### **Note:**

- The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
- Any revision of relevant Indian Accounting Standard would become applicable immediately.

### **Suggested Readings:**

- J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
- M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II, S. Chand & Co., New Delhi.
- S.N. Maheshwari, and S.K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
- Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.

<b>MUCOM22-402T</b>	<b>COST ACCOUNTING</b>	<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
		<b>Total Lecture</b>	<b>48</b>

**Course Objectives:**

- The objective of the course in Cost Accounting is to provide students with a comprehensive understanding of the principles, concepts, and techniques used in determining and analyzing the costs of products, services, and business operations.
- The course aims to equip students with the knowledge and skills necessary to effectively manage costs, make informed business decisions, and support the overall financial management of an organization.
- Thus, choosing Cost Accounting as a career is a wise option for those who are interested in growing fast in their careers and those who wish to get exposure to industrial accounting at an early stage itself.

**Course Outcomes:** At the end of the course, the students will be able to

<b>CO1</b>	Collect knowledge about principles of cost accounting, acquire knowledge in the sphere of application of cost accounting and its importance.
<b>CO2</b>	Understand attendance and payroll system, Methods of Labour Turnover, remuneration and bonus methods, also be able to calculate labour cost.
<b>CO3</b>	Understand different types of overheads and its classification into various heads and to be able to calculate under and over absorption of overheads and calculation of machine hour rate. They shall also be able to apportion primary and secondary overheads into department wise.
<b>CO4</b>	Understand and apply problem solving skills in production cost according to the job costing system, process costing system etc.
<b>CO5</b>	Understand the integrated and non-integrated accounting system and to know how to prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records.

**Mapping of Course Outcomes with the program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	-	-
<b>CO2</b>	-	-	-	√	-
<b>CO3</b>	-	√	-	-	-
<b>CO4</b>	√	-	√	√	-
<b>CO5</b>	-	-	√	√	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Collect knowledge about principles of cost accounting, acquire knowledge in the sphere of application of cost accounting and its importance.					
<b>CO2</b>	Understand attendance and payroll system, Methods of Labour Turnover, remuneration and bonus methods, also be able to calculate labour cost.					
<b>CO3</b>	Understand different types of overheads and its classification into various heads and to be able to calculate under and over absorption of overheads and calculation of machine hour rate. They shall also be able to apportion primary and secondary overheads into department wise.					
<b>CO4</b>	Understand and apply problem solving skills in production cost according to the job costing system, process costing system etc.					
<b>CO5</b>	Understand the integrated and non-integrated accounting system and to know how to prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	-	-

## MUCOM22-402T: COST ACCOUNTING

CREDIT: 4

### UNIT I: Introduction

Meaning, Objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization

### UNIT II: Elements of Cost: Material and Labour

**a. Materials:** Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues— FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.

**b. Labour:** Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turn over and fringe benefits. Methods of wage payment and the Incentive schemes-Halsey, Rowan, Taylor's Differential piece wage.

### UNIT III: Elements of Cost: Overheads

Classification, allocation, Apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, Packing expenses, Bad debts, Research and development expenses; Activity based cost allocation.

### UNIT IV: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing(process losses, valuation of working progress, joint and by-products), Service costing (only transport).

### UNIT V: Book Keeping in Cost Accounting

Integral and non-integral systems; Reconciliation of cost and financial accounts

#### Suggested Reading:

- Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
- Nigam, B.M. Lalland I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
- Rajiv Goel, *Cost Accounting*. International Book House
- Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
- Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
- Arora, M.N. *Cost Accounting– Principles and Practice*. Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.

<b>MUCOM22-403T</b>	<b>e-COMMERCE</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The objective of the course in E-commerce is to provide students with a comprehensive understanding of the principles, concepts, and practices related to conducting business transactions and activities online.</li> <li>• This course provides an introduction to information systems for business and management. It is designed to familiarize students with organizational and managerial foundations of system to understand the information system.</li> <li>• The course aims to equip students with the knowledge and skills necessary to navigate the digital marketplace, develop e-commerce strategies, and effectively manage online business operations.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Understand the basic concepts and technologies used in the field of management information systems.				
<b>CO2</b>	Be aware of the ethical, social, and security issues of information systems.				
<b>CO3</b>	Effectively integrate IT-based solutions into the user environment and be familiarized with the IT Act 2000.				
<b>CO4</b>	Understand and use current techniques, skills, and tools necessary for computing practice in the e-payment system.				
<b>CO5</b>	Analyse and deal with all the business transactions occurring online.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	-	√	-	-	-
<b>CO2</b>	-	-	-	-	√
<b>CO3</b>	√	√	-	-	-
<b>CO4</b>	-	-	-	√	-
<b>CO5</b>	√	√	-	-	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Understand the basic concepts and technologies used in the field of management information systems.					
<b>CO2</b>	Be aware of the ethical, social, and security issues of information systems.					
<b>CO3</b>	Effectively integrate IT-based solutions into the user environment and be familiarized with the IT Act 2000.					
<b>CO4</b>	Understand and use current techniques, skills, and tools necessary for computing practice in the e-payment system.					
<b>CO5</b>	Analyse and deal with all the business transactions occurring online.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	-	-	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	-	-	-
<b>CO5</b>	√	√	√	√	-	-

**UNIT I: Introduction**

Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for transacting online, types of e-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), Forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

**UNIT II: Security and Encryption**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e- security), Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), Technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

**UNIT III: IT Act 2000 and Cyber Crimes**

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, Acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

**UNIT IV: e-Payment System**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), Digital signatures (procedure, working and legal position), Payment gateways, Online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), Risks involved in e-payments.

**UNIT V: On-line Business Transactions**

Meaning, Purpose, Advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, E-tailing (popularity, benefits, problems and features), Online services(financial, travel and career), Auctions, Online portal, Online learning, Publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

**Suggested Readings**

- Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
- David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education.
- Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup> Ed., McGraw Hill Education.
- PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning.
- KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education.
- TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
- Sushila Madan, *E-Commerce*, Taxmann.

<b>MUCOM22-404T</b>	<b>INDUSTRIAL LAWS</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• To familiarize the students with the understanding and provisions of industrial related laws.</li> <li>• Case studies and problems involving issues in industrial laws are required to be discussed.</li> <li>• The objective is to provide students with a comprehensive understanding of the legal framework governing industrial relations and employment practices.</li> <li>• To equip students with the knowledge and skills necessary to interpret and apply industrial laws and regulations in the context of workplace relationships, employment contracts, and labor rights.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Gain insights into conceptual knowledge on industrial laws, know and procure the knowledge of the employee provident fund & miscellaneous Provisions act, 1952.				
<b>CO2</b>	Understand various insurance issues and can generate alternative decision making skills as per the Act.				
<b>CO3</b>	Know the working environment in a factory or industry and realize the provision for payment of wages.				
<b>CO4</b>	Understand the various processes and procedures of handling Employee Relations with respect to payment of bonus and gratuity.				
<b>CO5</b>	Understand and develop critically informed analysis of management and union strategies with respect to paying compensation to employees.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	-	-	-
<b>CO2</b>	-	-	-	√	-
<b>CO3</b>	-	-	-	-	√
<b>CO4</b>	-	-	√	-	-
<b>CO5</b>	-	-	√	√	-



<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Gain insights into conceptual knowledge on industrial laws, know and procure the knowledge of the employee provident fund & miscellaneous Provisions act, 1952.					
<b>CO2</b>	Understand various insurance issues and can generate alternative decision making skills as per the Act.					
<b>CO3</b>	Know the working environment in a factory or industry and realize the provision for payment of wages.					
<b>CO4</b>	Understand the various processes and procedures of handling Employee Relations with respect to payment of bonus and gratuity.					
<b>CO5</b>	Understand and develop critically informed analysis of management and union strategies with respect to paying compensation to employees.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	-	-	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	-	--	-
<b>CO5</b>	√	√	√	-	-	-

**UNIT I: The Employees Provident Fund & Miscellaneous Provisions Act, 1952**

Definitions; Schemes under the Act-Employees Provident Fund Scheme 1952; employees' Pension Scheme, 1995; Employees' Deposit linked Insurance Scheme. 1976, Transfer of Accounts, Protection against attachment.

**UNIT II: Introduction to Employees State Insurance Act, 1948**

Objects and Applicability of the Scheme; Definition: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits, Compliances.

**UNIT III: Payment of Wages Act, 1936**

Definitions- Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines, Bonus, Compliances, Exemptions.

**UNIT IV: The Payment of Bonus Act, 1965**

Definitions- Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary of wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.

**UNIT V: Payment of Gratuity Act, 1972**

Applicability and non-applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties.

**UNIT VI: Employee's Compensation Act, 1923**

Definitions: dependent, employer, partial and total disablement, objectives, scope, workmen, injury, accident; employer's liability for compensation; amount of compensation; notice & claim, contracting; commissioner; case laws.

**Suggested Readings:**

- Malik, K.L., *Industrial Laws and Labour laws*, Eastern Book Company, Lucknow.
- Kumar, H.L., *Digest of Labour Cases*, Universal Law Publishing Co. P. Ltd, New Delhi.
- Srivastava, S.C., *Industrial Relations & Labour Laws*, Vikash Publishing House (P) Ltd.
- Sharma, J.P., *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd., New Delhi.

<b>MUCOM22-405T</b>	<b>HUMAN RESOURCE MANAGEMENT</b>			<b>L-2, T-1, P-0</b>	<b>3 CREDITS</b>
				<b>Total Lecture</b>	<b>36</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The objective of the course in Human Resource Management (HRM) is to provide students with a comprehensive understanding of the principles, theories, and practices related to managing human resources within organizations.</li> <li>• The course aims to equip students with the knowledge and skills necessary to effectively attract, develop, motivate, and retain employees to achieve organizational goals.</li> <li>• To gain an understanding of the strategic significance of HRM and its alignment with organizational objectives.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Demonstrate an understanding of key terms, theories/concepts and practices within the field of HRM				
<b>CO2</b>	Plan human resources, draft HR planning and implement techniques of job design.				
<b>CO3</b>	Have competency to recruit, ability to train using various methods of Training and develop employees to be ready in their jobs.				
<b>CO4</b>	Understand and appraise the performance of the employees along with designing the compensation plan.				
<b>CO5</b>	To analyse the strategic issues and strategies required to select and develop manpower resources.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	-	√	-	√	-
<b>CO2</b>	√	√	-	√	-
<b>CO3</b>	-	√	-	√	√
<b>CO4</b>	√	-	-	√	-
<b>CO5</b>	-	√	-	√	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Demonstrate an understanding of key terms, theories/concepts and practices within the field of HRM					
<b>CO2</b>	Plan human resources, draft HR planning and implement techniques of job design.					
<b>CO3</b>	Have competency to recruit, ability to train using various methods of Training and develop employees to be ready in their jobs.					
<b>CO4</b>	Understand and appraise the performance of the employees along with designing the compensation plan.					
<b>CO5</b>	To analyse the strategic issues and strategies required to select and develop manpower resources.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	-	-

**UNIT I: Human Resource Management**

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

**UNIT II: Acquisition of Human Resource**

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

**UNIT III: Training and Development**

Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

**UNIT IV: Performance Appraisal and Compensation Management**

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counseling; Job changes - Transfers and promotions, Human resource audit;

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

**UNIT V: Maintenance of employees and Emerging Horizons of HRM**

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations- An overview; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organizational performance; HR audit, Contemporary issues in human resource management.

**Suggested Reading**

- Mondy, A. W. and Noe, R. M., *Human Resource Management*, Pearson Education.
- Decenzo, D.A. and Robbins, S. P., *Fundamentals of Human Resource Management*, Wiley, India.

<b>MUCOM22-406T</b>	<b>VEDIC MANAGEMENT</b>	<b>L-2, T-0, P-0</b>	<b>2 CREDITS</b>
		<b>Total Lecture</b>	<b>24</b>

**Course Objectives:**

- This course provides an introduction to the principles of Vedic Management, a holistic approach to management that draws on the wisdom of the Vedas, the ancient scriptures of India.
- Students will learn about the philosophical and spiritual foundations of Vedic Management and how these can be applied in modern business contexts.
- The course aims to combine traditional Vedic knowledge with modern management theories to develop a holistic and sustainable approach to management.
- Students will be able to gain a deep understanding of Vedic Management principles and their application in the contemporary business world.

**Course Outcomes:** At the end of the course, the students will be able to

<b>CO1</b>	Gain knowledge about the Vedic India and Vedic Management.
<b>CO2</b>	Understand the basic business ethics and etiquette by Indian books.
<b>CO3</b>	It will help to polish their management qualities by understanding great Indian scholars.
<b>CO4</b>	It will help to understand the relation between customer and business-owner (not only for profit perspective but also for self understanding).
<b>CO5</b>	Develop and expand thinking skills at global level.

**Mapping of Course Outcomes with the program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	-	√	-	-	√
<b>CO2</b>	√	-	√	-	-
<b>CO3</b>	√	-	-	√	-
<b>CO4</b>	-	-	√	√	√
<b>CO5</b>	-	√	√	-	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Gain knowledge about the Vedic India and Vedic Management.					
<b>CO2</b>	Understand the basic business ethics and etiquette by Indian books.					
<b>CO3</b>	It will help to polish their management qualities by understanding great Indian scholars.					
<b>CO4</b>	It will help to understand the relation between customer and business-owner (not only for profit perspective but also for self understanding).					
<b>CO5</b>	Develop and expand thinking skills at global level.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	-	-	-
<b>CO5</b>	√	√	√	-	-	

**UNIT I: Vedic**

Meaning of Vedic and its relation with modern management. A combination of Vedic Indian Sciences with the management. An overview of our pride worlds: earliest universities-Takshila and Nalanda.

**UNIT II: Lord Ganesha and Management**

Lord Ganesha is bestowed with special body with the head of an elephant and remaining parts of human body- symbolizing certain qualities that a strategic leader must possess to achieve success.

**UNIT III: Indian Books and Management**

Dimension of Vedic Management, Ramayan, Panchatantra, Vidhur Niti, Chanakya Niti and Kautilaya's Arthshastra; Books that helps to infuse leadership and diplomacy qualities.

**UNIT IV: Indian Scholars and Management**

Acharya Kalidas, Acharya Vidhur, Acharya Chanakya, Swami Vivekananda Mahatma Gandhi

**UNIT V: Vedic Management in Practice (Vasudhaiva Kutumbakam)**

Case studies of Vedic Management in practice:- After the Covid-19 pandemic, the Indian Government worked towards the entire world by its move on medical, food & security. The government proved the Vedic word, Vasudhaiva Kutumbakam. Implementing Vedic Management principles in a modern business context, Challenges and limitations of applying Vedic Management in the workplace, Future directions of Vedic Management

**Suggested Readings:**

- Sharma, R. (2016). *Leadership Wisdom from the Monk Who Sold His Ferrari: The 8 Rituals of Visionary Leaders*. Jaico Publishing House.
- Parthasarathy, A. (2010). *Vedic Management: The Holistic Approach to Leadership*. Bhavan's Book University.
- Bhatia, D. K. (2015). *Timeless Management*. Business Expert Press.
- Pandya, P. (2011). *Management by Consciousness: A Spirituo-Scientific Approach*. Sterling Publishers.
- Dhillon, S. S. (2011). *The Ancient Science of Leadership: Mahabharata Leadership Principles*. Sage Publications.



MUCOM22-451P	SEMINAR & VIVA VOCE		CREDIT-2		
<p><b>Course Objectives:</b> To create awareness regarding current trends, issues and researches related to various aspects of related topics. Each student will be assigned a topic in the beginning of the semester. They will be required to prepare and submit seminar report and presentation on the same. The panel of examiners will evaluate the project.</p> <p>Seminar and Viva-voce is a useful tool that assists in authenticating that the student has got enough knowledge of the subject matter.</p> <ul style="list-style-type: none"> <li>• To identify and analyze the students presence of mind.</li> <li>• To evaluate the students spontaneity and mannerism.</li> <li>• To acquire soundness of knowledge through various forms of questions.</li> <li>• To diagnose the students limitations and weakness and take remedial actions.</li> </ul>					
<p><b>Course Outcomes:</b> At the end of the course, the students will be able to</p>					
<b>CO1</b>	Gain the communication skills and develop the ability to communicate with another person.				
<b>CO2</b>	Know ethical issues in business trends, researches and other related topics including those issues that arise in corporate world.				
<b>CO3</b>	To assess their communication, presentation skills & overall impression				
<b>CO4</b>	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.				
<b>Mapping of Course Outcomes with the Program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	√	√	√
<b>CO2</b>	√	√	-	√	-
<b>CO3</b>	√	-	-	-	√
<b>CO4</b>	-	√	√	-	√

**MUCOM22-451P: SEMINAR****CREDIT: 2**

The seminar is scheduled on the topics related to Subject matter, Trade, Industry, Commerce, Corporate world and Corporate Affairs lasting approximately for 10- 15 minutes followed by the question answer session. The marks shall be awarded by the Expert appointed by the Dean in order to judge the understanding as well as application of the knowledge gained by the students by the end of semester of the course. This is also to see the articulation of what is being learnt by them. The idea is to see that students are able to digest what is being taught in that semester and see their relevance not only in the practical field but also their inter relationship.

## SEMESTER - V

<b>MUCOM22-501T</b>	<b>COMPUTERISED ACCOUNTING SYSTEM</b>		<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>	
			<b>Total Lecture</b>	<b>48</b>	
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• Understand the concepts and features of computerized accounting systems and their advantages over manual systems.</li> <li>• Apply database management principles to create and manage accounting data tables using a DBMS.</li> <li>• Utilize electronic spreadsheets, particularly MS Excel, for various accounting applications such as creating schedules and reports.</li> <li>• Develop skills in designing and implementing accounting systems using forms, queries, modules, and reports in MS Excel.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Demonstrate a comprehensive understanding of computerized accounting systems, including their concepts, features, advantages, and limitations.				
<b>CO2</b>	Apply database management principles and techniques to create and manage accounting data tables using a Database Management System (DBMS).				
<b>CO3</b>	Utilize electronic spreadsheets, particularly MS Excel, for various accounting applications such as preparing depreciation schedules, loan repayment schedules, and financial reports.				
<b>CO4</b>	Evaluate the impact of the Goods and Services Tax (GST) on accounting processes and demonstrate the ability to handle GST-related tasks such as registration, taxation, and compliance.				
<b>CO5</b>	Understand the concepts and regulations related to taxation, including TDS (Tax Deducted at Source), VAT (Value Added Tax) etc. Utilize Tally software for various accounting processes				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	-	-
<b>CO2</b>	√	√	-	-	√
<b>CO3</b>	-	-	√	-	-
<b>CO4</b>	-	√	-	√	-
<b>CO5</b>	-	√	-	-	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Demonstrate a comprehensive understanding of computerized accounting systems, including their concepts, features, advantages, and limitations.					
<b>CO2</b>	Apply database management principles and techniques to create and manage accounting data tables using a Database Management System (DBMS).					
<b>CO3</b>	Utilize electronic spreadsheets, particularly MS Excel, for various accounting applications such as preparing depreciation schedules, loan repayment schedules, and financial reports.					
<b>CO4</b>	Evaluate the impact of the Goods and Services Tax (GST) on accounting processes and demonstrate the ability to handle GST-related tasks such as registration, taxation, and compliance.					
<b>CO5</b>	Understand the concepts and regulations related to taxation, including TDS (Tax Deducted at Source), VAT (Value Added Tax) etc. Utilize Tally software for various accounting processes					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	√	√	√
<b>CO4</b>	√	√	√	√	√	-
<b>CO5</b>	√	√	√	√	√	-

## **MUCOM22-501T: COMPUTERISED ACCOUNTING SYSTEM CREDITS: 4**

### **Unit-1: Computerized Accounting System:-**

Concept of Computerized Accounting System, Comparison between Manual and Computerized Accounting, Advantages of Computerized Accounting System, Limitations of Computerized Accounting System, Feature of a computerized Accounting System, Types of Computerized Accounting System, Structure of computerized Accounting System.

### **Unit-2 Accounting using Database Management System (DBMS):-**

Concept of DBMS, Object in DBMS: Table, Queries, Forms, Reports, Creating data table for accounting, Introduction to Data Definition Language Statements & Data Manipulation Language Statements (Creating Tables, Selecting Data, Inserting Data, Updating Records, Dropping a Table, Querying Database, Aggregating Data, Grouping, Ordering Data, Joining Tables etc.)

### **Unit-3 Accounting Application of Electronic Spreadsheet:-**

Introduction to spread sheets, working on spread sheet, MS excel and its applications working of MS-Excel. Concept of an Electronic Spreadsheet (ES), Features offered by Electronic Spreadsheet, Preparing depreciation schedule, loan repayment schedule and other such applications. Designing Supplier and customers System for Accounting using Form, Query, Module, and Report

### **Unit-4 Introduction TO GST:-**

Introduction of GST - Taxes Subsumed under GST, Types of GST, Advantages of GST, Tax laws before GST, Price reduction in GST, Determination of Tax - Registration - Process of Registration, Cancellation and renovation of registration, Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax.

### **Unit-5 A) Taxation:**

TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools, Introduction to ledger and Trial balance.

### **B) Tally:**

Introduction to TALLY:- About Tally, various facilities available in TALLY. Installation of TALLY. Making journal entries in tally, creating ledger accounts, creating trial balance, Charging of tax and GST.

### **Suggested Readings:**

1. Taxmann's Basics of GST,
2. Rajaraman, V., Introduction to Information Technology, PHI.
3. Bharihoka, Deepak, Fundamentals of Information Technology, Excel Book.
4. Madan, Sushila, Computer Applications, Mayur Paperbacks, New Delhi.
5. S.S. Bhatiya, Vikram Gupta (2015), "Computer Based Accounting System", Kalyani Publishers, New Delhi.

<b>MUCOM22-502T</b>	<b>FUNDAMENTALS OF FINANCIAL MANAGEMENT</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• To provide students with a comprehensive understanding of financial management principles and practices, including the nature, scope, and objectives of financial management.</li> <li>• To equip students with the knowledge and skills to evaluate investment opportunities by considering the time value of money, risk and return, and valuation of securities.</li> <li>• To enable students to make informed decisions regarding capital budgeting, financing, dividend policies, and working capital management, by applying relevant techniques and theories in real-world scenarios.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Demonstrate a solid understanding of financial management principles and practices, including the ability to analyze and evaluate investment opportunities, considering the time value of money, risk and return, and valuation of securities.				
<b>CO2</b>	Apply various capital budgeting techniques to make informed investment decisions, considering factors such as cash flow estimation, profitability analysis, and risk assessment.				
<b>CO3</b>	Evaluate and determine appropriate sources of long-term financing, calculate the cost of capital components, and analyze capital structure theories to make optimal financing decisions.				
<b>CO4</b>	Analyze dividend policies, understand their relevance to corporate valuation, and make informed decisions regarding cash and stock dividends.				
<b>CO5</b>	Develop proficiency in working capital management, including cash flow estimation, receivables and payables management, inventory control, and optimization of the operating or working capital cycle to ensure efficient financial operations.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	√	-
<b>CO2</b>	√	-	√	√	-
<b>CO3</b>	√	√	√	√	√
<b>CO4</b>	√	-	-	√	-
<b>CO5</b>	√	-	√	-	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Demonstrate a solid understanding of financial management principles and practices, including the ability to analyze and evaluate investment opportunities, considering the time value of money, risk and return, and valuation of securities.					
<b>CO2</b>	Apply various capital budgeting techniques to make informed investment decisions, considering factors such as cash flow estimation, profitability analysis, and risk assessment.					
<b>CO3</b>	Evaluate and determine appropriate sources of long-term financing, calculate the cost of capital components, and analyze capital structure theories to make optimal financing decisions.					
<b>CO4</b>	Analyze dividend policies, understand their relevance to corporate valuation, and make informed decisions regarding cash and stock dividends.					
<b>CO5</b>	Develop proficiency in working capital management, including cash flow estimation, receivables and payables management, inventory control, and optimization of the operating or working capital cycle to ensure efficient financial operations.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	√	-	-
<b>CO3</b>	√	√	√	√	√	-
<b>CO4</b>	√	√	√	√	√	-
<b>CO5</b>	√	√	√	√	√	

**Unit 1: Introduction**

Nature, Scope and objective of Financial Management, Time value of money, Risk and return (Including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

**Unit 2: Investment Decision**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

**Unit 3: Financing Decision**

Cost of Capital and Financing Decision: Sources of long -term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

**Unit 4: Dividend Decision**

Meaning and types of dividend; Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

**Unit 5: Working Capital Decision**

Meaning & concepts of working capital, various sources of finance to meet working capital requirements ; Sources of short-term finance, Working capital estimation, Cash management, Receivables management, Inventory management and payables management. Operating or working capital cycle.

**Suggested Readings:**

1. James C. Van Horne and Warkowich, Fundamentals of Financial Management, Pearson Education
2. Education
3. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education
4. Joy, O.M. Introduction to Financial Management. Mc Graw Hill Education.
5. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
6. Khan and Jain. Basic Financial Management, McGraw Hill Education
7. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
8. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
9. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.



<b>MUCOM22-503T</b>	<b>PROJECT MANAGEMENT</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The course objective aims to develop a comprehensive understanding of project planning, monitoring, and control principles, with a focus on investment projects. Learn how to effectively plan, monitor, and control projects to achieve desired outcomes.</li> <li>• Explore the relevance of social cost-benefit analysis in project evaluation and understand how to identify and assess investment opportunities. Acquire skills in conducting pre-feasibility studies and evaluating technical feasibility.</li> <li>• Gain knowledge of financial planning for projects, including cost estimation, demand analysis, and commercial viability. Understand the importance of risk analysis, collaboration arrangements, tax considerations, and legal aspects in project preparation.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Demonstrate proficiency in project planning, monitoring, and control for investment projects, applying relevant principles and techniques to achieve project objectives effectively.				
<b>CO2</b>	Apply social cost-benefit analysis to identify and evaluate investment opportunities, considering the social and economic impacts of projects.				
<b>CO3</b>	Conduct pre-feasibility studies, assess technical feasibility, and evaluate the commercial viability of projects based on demand analysis and cost estimation.				
<b>CO4</b>	Analyze project risks, collaborate effectively, and develop financial plans, including fund estimation and identification of funding sources.				
<b>CO5</b>	Evaluate projects using appropriate appraisal techniques, considering business growth, profitability, liquidity, and social cost-benefit analysis, to make informed investment decisions.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	√	-
<b>CO2</b>	√	-	-	√	-
<b>CO3</b>	√	-	√	√	-
<b>CO4</b>	√	√	√	-	√
<b>CO5</b>	√	-	√	√	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Demonstrate proficiency in project planning, monitoring, and control for investment projects, applying relevant principles and techniques to achieve project objectives effectively.					
<b>CO2</b>	Apply social cost-benefit analysis to identify and evaluate investment opportunities, considering the social and economic impacts of projects.					
<b>CO3</b>	Conduct pre-feasibility studies, assess technical feasibility, and evaluate the commercial viability of projects based on demand analysis and cost estimation.					
<b>CO4</b>	Analyze project risks, collaborate effectively, and develop financial plans, including fund estimation and identification of funding sources.					
<b>CO5</b>	Evaluate projects using appropriate appraisal techniques, considering business growth, profitability, liquidity, and social cost-benefit analysis, to make informed investment decisions.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	√	√	-
<b>CO3</b>	√	√	√	√	√	-
<b>CO4</b>	√	√	√	√	√	-
<b>CO5</b>	√	√	√	√	√	-

**Unit I: Introduction**

Objectives of Project Planning, monitoring and control of investment projects. Relevance of social cost benefit analysis, identification of investment opportunities. Pre-feasibility studies.

**Unit II: Project Preparation**

Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; financial planning; Estimation of fund requirements, sources of funds. Loan syndication for the projects. Tax considerations in project preparation and the legal aspects.

**Unit III: Project appraisal**

Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques. Estimation of shadow prices and social discount rate.

**Unit IV: Issues in Project Planning and Management**

Cost and time management issues in project planning and management.

**Suggested Readings:**

1. Chandra. Prasanna, *Project Preparation Appraisal and Implementation* Tata McGraw Hill.
2. Gray, Clifford .F. *Project Management* McGraw Hill.

<b>MUCOM22-504T</b>	<b>ENTREPRENEURSHIP</b>	<b>L-2, T-1, P-0</b>	<b>3 CREDITS</b>
		<b>Total Lecture</b>	<b>36</b>

**Course Objectives:**

- The course objective of the subject Entrepreneurship Development is to equip students with the knowledge and skills required to create and manage successful business ventures.
- Enhance knowledge of entrepreneurial concepts and processes: Acquire knowledge of the key concepts and processes involved in entrepreneurship, including business ideation, feasibility analysis, business planning, financing, marketing, operations, and growth strategies.
- The course aims to equip students with the knowledge, skills, and mindset necessary to embark on entrepreneurial ventures, contribute to innovation and economic growth, and navigate the challenges and opportunities of the dynamic business environment.

**Course Outcomes:** At the end of the course, the students will be able to

<b>CO1</b>	Understand the key concepts and principles of entrepreneurship and their role in economic development.
<b>CO2</b>	Develop critical thinking and problem-solving skills necessary for recognizing and evaluating business opportunities.
<b>CO3</b>	Analyze financial statements and understand funding sources to make informed financial decisions in entrepreneurship.
<b>CO4</b>	Develop marketing strategies and tactics to successfully launch and grow a business venture.
<b>CO5</b>	Identify and manage the challenges of scaling and growing a business, including leadership, operations, and strategic planning.

**Mapping of Course Outcomes with the program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	-	√	-	-	√
<b>CO2</b>	-	-	-	√	-
<b>CO3</b>	√	-	-	-	-
<b>CO4</b>	-	-	√	-	-
<b>CO5</b>	-	-	-	√	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Understand the key concepts and principles of entrepreneurship and their role in economic development.					
<b>CO2</b>	Develop critical thinking and problem-solving skills necessary for recognizing and evaluating business opportunities.					
<b>CO3</b>	Analyze financial statements and understand funding sources to make informed financial decisions in entrepreneurship.					
<b>CO4</b>	Develop marketing strategies and tactics to successfully launch and grow a business venture.					
<b>CO5</b>	Identify and manage the challenges of scaling and growing a business, including leadership, operations, and strategic planning.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	√	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	-	-

**UNIT I: Introduction to Entrepreneurship**

Definition of entrepreneurship, Evolution of entrepreneurship, Role of entrepreneurship in economic development, Characteristics of successful entrepreneurs, Different types of entrepreneurship (micro, small business, medium, social, corporate, etc.).

**UNIT II: Ideation and Opportunity Recognition**

Creativity and idea generation, Market research and analysis, Identifying and evaluating business opportunities, Feasibility study and business planning, Intellectual property and legal considerations.

**UNIT III: Entrepreneurial Finance and Funding**

Basics of accounting and financial statements, Funding sources (equity, debt, grants, etc.), Financial forecasting and budgeting, Valuation and investor relations, Financial management and control.

**UNIT IV: Marketing and Sales for Entrepreneurial Ventures**

Marketing strategies and tactics, Segmentation, targeting, and positioning, Branding and advertising, Sales management and customer relationship management, E-commerce and digital marketing.

**UNIT V: Scaling and Growth Strategies for Entrepreneurial Ventures**

Managing growth and scalability challenges, Leadership and team-building, Operations management and process improvement, Strategic planning and execution, Exit strategies and succession planning

**Suggested Readings:**

- Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2020). *Entrepreneurship* (11th ed.). McGraw-Hill Education.
- Cardon, M. S. (2018). *Entrepreneurship: A real-world approach* (3rd ed.). Sage Publications.
- Neck, H. M., & Greene, P. G. (2018). *Entrepreneurship: The practice and mindset* (2nd ed.). Sage Publications.
- Timmons, J. A., Spinelli, S., & Zacharakis, A. (2018). *New venture creation: Entrepreneurship for the 21st century* (11th ed.). McGraw-Hill Education.
- DeTienne, D. R., & Chandler, G. N. (2019). *Opportunity identification and entrepreneurship: A process perspective*. Edward Elgar Publishing.

<b>MUCOM22-505T</b>	<b>PERSONALITY DEVELOPMENT THROUGH APPLIED PHILOSOPHY OF RAMCHARITMANAS</b>			<b>L-2, T-0, P-0</b>	<b>2 CREDITS</b>
				<b>Total Lecture</b>	<b>24</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The objective of teaching the subject "Personality Development Through Applied Philosophy of Ramcharit Manas" is to enable students to cultivate and enhance their personal development by drawing insights and inspiration from the teachings and philosophy depicted in Ramcharit Manas.</li> <li>• The subject aims to facilitate the integration of philosophical principles and values from the epic into practical aspects of life, fostering the development of a well-rounded and morally grounded personality.</li> <li>• Through the study of Ramcharit Manas, students are encouraged to apply the teachings to various aspects of their lives, including their behavior, decision-making, interpersonal relationships, and overall character development.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Develop humanitarian perspective and develop the ability of balanced leadership by focusing on various aspects of personality development.				
<b>CO2</b>	Become acquainted with life values which are required in the society at present.				
<b>CO3</b>	Become motivational speaker and good orator in the field of stress management and personality development.				
<b>CO4</b>	Cultivate a sense of social responsibility, empathy, and respect for others, as inspired by the teachings of Ramcharit Manas, thereby fostering harmonious interpersonal relationships and contributing to a better society.				
<b>CO5</b>	Recognize the importance of continuous self-improvement, self-reflection, and the pursuit of knowledge as essential elements of personality development				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	-	-
<b>CO2</b>	√	-	-	-	-
<b>CO3</b>	-	√	√	-	-
<b>CO4</b>	-	-	-	√	√
<b>CO5</b>	-	-	-	√	-

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Develop humanitarian perspective and develop the ability of balanced leadership by focusing on various aspects of personality development.					
<b>CO2</b>	Become acquainted with life values which are required in the society at present.					
<b>CO3</b>	Become motivational speaker and good orator in the field of stress management and personality development.					
<b>CO4</b>	Cultivate a sense of social responsibility, empathy, and respect for others, as inspired by the teachings of Ramcharit Manas, thereby fostering harmonious interpersonal relationships and contributing to a better society.					
<b>CO5</b>	Recognize the importance of continuous self-improvement, self-reflection, and the pursuit of knowledge as essential elements of personality development					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	√	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	-	-	-
<b>CO5</b>	√	√	√	-	-	



**MUCOM22-505T: PERSONALITY DEVELOPMENT THROUGH APPLIED PHILOSOPHY OF RAMCHARITMANAS** **CREDITS: 2**

**Unit I Background of Indian Culture**

1. Spirituality and Dharmas as root sources of Indian Culture.
2. Description of Four Ages (Yuga) in Vedas, Upanishads and Puranas - Satyug, Tretayug, Dwapar yug and Kali yug.
3. In perspective of Prakriti Explanation of Trigunas as Sat, Raj and Tama.
4. Difference between Ramayana and Shri Ramcharit Manas

**Unit II Metaphysics of Manas**

1. Period of Creation of Shri Ramcharit Manas and introduction of Valmiki and Goswami Tulsidas.
2. Description of Brahman and Jiva, Incarnation of Divine existence in Manas.
3. Different Conditions of Prakriti and Human Mind.
4. Capacity to bear the divine qualities and sign of higher personality

**Unit III Highest Qualities of Human Personality**

1. Amenity (Open Mindness), Decency. Patience, Softness. Sanyamcombined practice of Dharna-Dhyan-Samadhi, Discipline.
2. Fearlessness, Holiness, Bravery. Thoughtfulness. Precious destined insight, Compassion.
3. Renunciation, Devotion towards teacher, Duties of Disciple. Importance of Ayodhya and Affection of Raja Dasharatha towards his son.
4. Shri Ram's Obedience towards his father and Extreme of Devotion — Mahavir Hanuman

**Unit IV Ideal Expressions of Different Emotions**

1. Idol of Friendship. Maxims of Socialism, Natural Beauty, and Importance of Environment.
2. Battle as the last option in Different Policies. Techniques of Battle's Skill.
3. Respect towards existence and presence of different animals and birds.
4. Construction of Bridge a Unique example of Engineering and Raja Ram as a Tapaswi

**Suggested Reading:**

1. Jivan ka Satya, Swami Ramsukh Das, Geeta Press, Gorakhpur, 1994
2. Shri Ram Charitra Manas Code 82, Tikakar Shri Hanuman Prasad Poddar, Geeta Press, Gorakhpur.
3. Ramayan Parichay, Geeta Press, Gorakhpur SUGGESTED READING IN RAMAYAN (रामायण)
4. संस्कृत वाङ्मय का बृहद् इतिहास— आर्षकाव्य (रामायण तथा महाभारत)— पद्मभूषण आचार्य श्री बलदेव उपाध्याय, उत्तर प्रदेश संस्कृत संस्थान, लखनऊ।
5. रामायण (तिलक शिरोमणी भूषण टीका सहित)— महर्षि वाल्मीकि, परिमल पब्लिकेशन्स, दिल्ली 1991 ई०।
6. रामायण (तिलक शिरोमणी, भूषण टीका सहित)— सम्पादक वासुदेव लक्ष्मण पणशीकर, इण्डोलोजिकल बुक हाउस,
7. संक्षिप्त वाल्मीकि रामायण— डॉ० शान्तिकुमार नानूराम व्यास, ओरिएण्टल बुक डिपो, नई दिल्ली।
8. आदिकवि वाल्मीकि — डॉ० राधाबल्लभ त्रिपाठी— सस्ता साहित्य प्रकाशन, नई दिल्ली।
9. रामायण कालीन समाज— डॉ० शान्तिकुमार नानूराम व्यास, ओरिएण्टल बुक डिपो, नई दिल्ली।
10. रामायण कालीन संस्कृति— डॉ० शान्तिकुमार नानूराम व्यास, ओरिएण्टल बुक डिपो, नई दिल्ली।
11. रामायण— महर्षि वाल्मीकि, सम्पादक टी०आर० कृष्णाचार्य, निर्णयसागर प्रेस मुम्बई, 1905 ई०।
12. रामचरित मानस— तुलसीदास, गीताप्रेस गोरखपुर।
13. रामचरित मानस— तुलनात्मक अध्ययन— डॉ० नगेंद्र, मोती लाल बनारसी दास, दिल्ली।
14. रामकथा— विविध आयाम— डॉ० भगीरथ मिश्र।
15. रामचरित्र— अभिन्नद, सम्पादक—के०एस० रामस्वामी।

<b>MUCOM22-551P</b>	<b>COMPUTERISED ACCOUNTING SYSTEM (PRACTICAL)</b>			<b>L-0, T-0, P-0</b>	<b>2 CREDITS</b>
				<b>Total Lecture</b>	<b>0</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The aim of teaching the subject "Computerised Accounting System" is to provide students with comprehensive knowledge and practical skills in utilizing database management systems, electronic spreadsheets, and accounting software for efficient and accurate financial record-keeping.</li> <li>• Acquire practical skills in utilizing electronic spreadsheets, specifically Microsoft Excel, to design accounting systems and effectively manage supplier and customer data.</li> <li>• Enhance their ability to utilize computerized accounting systems for accurate financial record-keeping, analysis, and reporting, thereby improving efficiency and productivity in accounting processes.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Develop the ability to create, manage, and manipulate accounting data tables, queries, forms, and reports using a database management system. Gain hands-on experience in effectively organizing and analyzing financial information.				
<b>CO2</b>	Acquire proficiency in using Microsoft Excel to design and manage accounting systems for suppliers and customers. Learn how to effectively utilize forms, queries, modules, and reports to streamline accounting processes.				
<b>CO3</b>	Understand the concepts of GST and taxation and learn how to apply them in computerized accounting systems using Tally software.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	√	√
<b>CO2</b>	√	√	√	√	√
<b>CO3</b>	√	-	-	√	-

**MUCOM22-551P: COMPUTERISED ACCOUNTING SYSTEM (PRACTICAL) CREDITS: 2**

**Unit-1 Accounting using Database Management System (DBMS):-**

Object in DBMS: Table, Queries, Forms, Reports, (Creating Data table, query, forms, reports for accounting).

**Unit-2 Accounting application of Electronic Spreadsheet:-**

MS excel and its applications working of MS-Excel. Designing supplier and customers System for Accounting using Form, Query, Module and Report.

**Unit-3 Introduction to GST and Taxation:-**

Introduction to TALLY:- About Tally, various facilities available in TALLY. Installation of TALLY. Making journal entries in tally, creating ledger accounts, creating trial balance, Charging of tax and GST.

<b>MUCOM22-552P</b>	<b>RESEARCH REPORT</b>	<b>L-0, T-0, P-0</b>	<b>4 CREDITS</b>
		<b>Total Lecture</b>	<b>0</b>

**Course Objectives:**

- The objective behind assigning students to prepare project reports is that by preparing project reports, students develop research and analytical skills. They learn how to gather information, critically evaluate sources, analyze data, and present their findings in a structured manner.
- Project reports provide an opportunity for students to enhance their communication and presentation skills.
- Through the process of preparing project reports, students apply the knowledge and concepts learned in their coursework to real-world situations or specific topics of interest. This helps them deepen their understanding of the subject matter and make connections between theory and practice.
- Overall, the objective of assigning project reports is to foster holistic learning, encompassing research skills, critical thinking, communication, and independent learning, while allowing students to explore specific topics of interest and apply their knowledge in a practical context.

**Course Outcomes:** At the end of the course, the students will be able to

<b>CO1</b>	Demonstrate proficiency in conducting independent research, gathering relevant information, and applying analytical skills to critically evaluate and interpret data and findings presented in the project report.
<b>CO2</b>	They learn how to organize information, articulate their ideas effectively, and present their findings in a clear and concise manner.
<b>CO3</b>	Exhibit self-direction and initiative in independently planning and executing the project report.
<b>CO4</b>	Demonstrate effective time management skills by adhering to project deadlines and effectively managing resources to complete the report.

**Mapping of Course Outcomes with the program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	√	√	-
<b>CO2</b>	√	√	√	√	-
<b>CO3</b>	√	√	√	√	√
<b>CO4</b>	√	√	√	-	-

## MUCOM22-552P: RESEARCH REPORT

CREDITS: 4

The research report is designed to provide students with an opportunity to apply their knowledge and skills acquired during the course to a real-world scenario. It focuses on comprehensive research, analysis, and presentation of a specific topic related to the subject matter, trade, industry, commerce, corporate world, or corporate affairs. The project report carries a significant weightage in evaluating the students' understanding, application, and articulation of the knowledge gained throughout the semester.

### **Components of the Project Report Syllabus:**

**Topic Selection:** Students are required to select a relevant and appropriate topic related to the subject matter, trade, industry, commerce, corporate world, or corporate affairs. The topic should align with the course objectives and provide scope for in-depth research and analysis.

**Research and Analysis:** Students are expected to conduct comprehensive research on the chosen topic, gathering relevant information from credible sources. They should critically analyze the collected data, identify key trends, patterns, and insights, and present their findings in a structured and logical manner.

**Application of Knowledge:** Students should demonstrate the application of the knowledge acquired during the course in analyzing the chosen topic. They should showcase their understanding of the subject matter, make connections between theoretical concepts and real-world scenarios, and propose practical solutions or recommendations based on their analysis.

**Presentation and Articulation:** Students should present their project report in a clear, concise, and organized manner. They should articulate their ideas effectively, ensuring coherence and logical flow of information. Proper citation and referencing should be followed to acknowledge the sources of information used.

**Question and Answer Session:** Following the submission of the project report, students may be required to present their findings in a seminar-style session. The expert appointed by the Dean will evaluate the students' understanding, articulation, and application of knowledge. A question and answer session (viva) will provide an opportunity for further discussion, clarification, and assessment.

**Evaluation and Assessment:** The expert appointed by the Dean will evaluate the project report based on the students' research, analysis, presentation, articulation, and their ability to apply the knowledge gained during the semester. Marks will be awarded accordingly, reflecting the students' comprehension, application, and relevance of the subject matter to practical situations and their interrelationship with other concepts.

## SEMESTER - VI

<b>MUCOM22-601T</b>	<b>FUNDAMENTALS OF INVESTMENT</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The course aims to provide students with a comprehensive understanding of the investment environment, enabling them to make informed investment decisions.</li> <li>• It covers various types of investments, including commodities, real estate, and financial assets like equity, mutual funds, and debt.</li> <li>• Students will gain insights into the Indian securities market and its key participants, online and offline trading in securities, and the impact of taxes and inflation on investment returns.</li> <li>• Additionally, the course explores fixed income securities, equity analysis through fundamental and technical approaches, portfolio analysis, financial derivatives, and investor protection measures to foster a well-rounded understanding of the financial landscape.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Understand the investment environment, types of investments, and the functioning of the Indian securities market.				
<b>CO2</b>	Analyze fixed income securities and learn equity analysis using fundamental and technical approaches.				
<b>CO3</b>	Develop portfolio management skills and understand the role of mutual funds in building diversified portfolios.				
<b>CO4</b>	Gain an introduction to financial derivatives and their use for hedging and speculation.				
<b>CO5</b>	Become aware of investor protection measures, the role of regulatory bodies, and the importance of investor awareness and activism.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	-	-
<b>CO2</b>	-	√	-	-	-
<b>CO3</b>	-	-	√	-	-
<b>CO4</b>	-	-	-	√	-
<b>CO5</b>	-	-	-	-	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Understand the investment environment, types of investments, and the functioning of the Indian securities market.					
<b>CO2</b>	Analyze fixed income securities and learn equity analysis using fundamental and technical approaches.					
<b>CO3</b>	Develop portfolio management skills and understand the role of mutual funds in building diversified portfolios.					
<b>CO4</b>	Gain an introduction to financial derivatives and their use for hedging and speculation.					
<b>CO5</b>	Become aware of investor protection measures, the role of regulatory bodies, and the importance of investor awareness and activism.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	√	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	√	-	-
<b>CO5</b>	√	√	√	√	-	-

**Unit-I: The Investment Environment**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets (Equity, Mutual funds, Debt), the Indian securities market, the market participants (Stock exchanges, Stock brokers, Clearing House, Depositories, Depository Participants, FIIs, Domestic institutional investors, Individual investors), Online and offline trading in securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns.

**Unit-II: Fixed Income Securities**

Bond features, types of bonds, estimating bond yields, Bond Pricing, types of bond risks, default risk and credit rating, Bond market indices.

**Unit-III: Approaches to Equity Analysis**

Introduction to Fundamental Analysis, Technical Analysis, dividend capitalisation models, and price-earnings multiple approach to equity valuation, Intrinsic value, Price to Book value ratio.

**Unit-IV: Portfolio Analysis and Financial Derivatives**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

**Unit-V: Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investor awareness and activism.

**Suggested Readings:**

- Jones, C.P., “Investments Analysis and Management”, Wiley.
- Chandra, Prasanna, “Investment Analysis and Portfolio Management”, Tata McGraw Hill.
- Rustogi, R.P., Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
- Vohra, N.D., and Bagri, B.R., Futures and Options, Tata McGraw Hill Publishing.
- Mayo, An Introduction to Investment, Cengage Learning.



<b>MUCOM22-602T</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>		
		<b>Total Lecture</b>	<b>48</b>		
<p><b>Course Objectives:</b> The course aims to provide students with a comprehensive understanding of management accounting and financial analysis, enabling them to make informed financial decisions. The specific objectives are to:</p> <ul style="list-style-type: none"> <li>• Develop a clear understanding of management accounting, cost accounting, and financial accounting, and differentiate among them and enable students to analyze and interpret financial statements using various techniques to evaluate a company's financial performance.</li> <li>• Familiarize students with ratio analysis, its importance, and limitations, and help them interpret profitability, turnover, liquidity, and solvency ratios to assess a company's financial health.</li> <li>• Provide insights into fund flow analysis and break-even analysis, understanding their uses, limitations, and practical application in financial decision-making.</li> <li>• Introduce budgetary control, its significance, and different types of budgets, and enable students to prepare the various budgets to aid effective financial planning and control.</li> </ul>					
<p><b>Course Outcomes:</b> At the end of the course, the students will be able to</p>					
<b>CO1</b>	Understand the principles and concepts of management accounting and its significance in making informed financial decisions.				
<b>CO2</b>	Analyze and interpret financial statements using various techniques to evaluate a company's financial performance and assess its strengths and weaknesses.				
<b>CO3</b>	Apply ratio analysis to assess a company's profitability, turnover, liquidity, and solvency, aiding in making sound financial decisions.				
<b>CO4</b>	Prepare and interpret fund flow statements, helping to analyze changes in financial position and cash flow management.				
<b>CO5</b>	Implement budgetary control techniques to create different types of budgets, enabling effective financial planning and control within an organization.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	-	-
<b>CO2</b>	-	√	-	-	-
<b>CO3</b>	-	-	√	-	-
<b>CO4</b>	-	-	-	√	-
<b>CO5</b>	-	-	-	-	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Understand the principles and concepts of management accounting and its significance in making informed financial decisions.					
<b>CO2</b>	Analyze and interpret financial statements using various techniques to evaluate a company's financial performance and assess its strengths and weaknesses.					
<b>CO3</b>	Apply ratio analysis to assess a company's profitability, turnover, liquidity, and solvency, aiding in making sound financial decisions.					
<b>CO4</b>	Prepare and interpret fund flow statements, helping to analyze changes in financial position and cash flow management.					
<b>CO5</b>	Implement budgetary control techniques to create different types of budgets, enabling effective financial planning and control within an organization.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	√	-	-
<b>CO3</b>	√	√	√	√	√	-
<b>CO4</b>	√	√	√	√	√	-
<b>CO5</b>	√	√	√	√	√	-

**Unit 1: Introduction**

Meaning, Objectives, Nature and Scope of management accounting, Limitations of Management Accounting, Difference between cost accounting and management accounting, and financial accounting.

**Unit 2: Financial Statement Analysis**

Analysis and Interpretation of Financial Statements, Techniques of Financial Analysis, Problems thereon.

**Unit 3: Ratio Analysis**

Meaning & Definitions, Importance and Limitations of Ratio Analysis, Classifications of Ratios.

- a. Profitability Ratios- Gross Profit Ratio, Net Profit Ratio, Operating Profit and Cost Ratio & Earning Per Share.
- b. Turnover Ratios- Inventory Turnover Ratio, inventory conversion period, Debtors Turnover Ratio, Debt Collection Period, Creditors Turnover Ratio, Debt Payment Period
- c. Liquidity Ratio- Current Ratio, Liquid Ratio, Absolute liquid ratio.
- d. Solvency Ratio- Debt Equity Ratio, Proprietary Ratio and Capital Gearing Ratio. Problems thereon.

**Unit 4: a) Fund Flow Analysis**

Meaning of Fund Flow Statement, Uses & Limitations, Preparation of Fund Flow Statement, Problems thereon.

**b) Break Even Analysis**

Meaning and assumptions of break even analysis, limitations. Break even point, calculations of break-even point (BEP), problems thereon.

**Unit 5: Budgetary Control**

Meaning of budget, budgeting and budgetary control. Importance, Types of budget. Problems on Flexible budget, cash budget, production and sales budget.

**Suggested Readings:**

1. Made Gowda J., Management Accounting, Himalaya Publishing House
2. Gupta S.P., Management Accounting
3. Sharma R.K. & Gupta, Management Accounting
4. Maheswari S.N., Management Accounting
5. Goyal S.N. & Dr. Manmohan, Management Accounting
6. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.

<b>MUCOM22-603T</b>	<b>INDIAN ECONOMY</b>			<b>L-3, T-1, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>48</b>
<p><b>Course Objectives:</b> The course aims to provide students with a comprehensive understanding of the Indian economy and its development issues. By the end of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• Comprehend the concepts and measures of development and underdevelopment, as well as the components of national income and the occupational structure in India.</li> <li>• Analyze the evolution of economic policies, including planning, import substitution industrialization, and the economic reforms since 1991, along with the implications of monetary and fiscal policies on the economy.</li> <li>• The course objectives aim to equip students with a strong foundation in understanding the dynamics and complexities of the Indian economy and its policy regimes, fostering critical analysis of various sectors and economic issues affecting the country's growth and development.</li> </ul>					
<p><b>Course Outcomes:</b> At the end of the course, the students will be able to</p>					
<b>CO1</b>	Demonstrate a comprehensive understanding of the Indian economy, its developmental issues, and measures of economic progress.				
<b>CO2</b>	Analyze and evaluate the evolution of economic policies and their impact on different sectors and regions in India.				
<b>CO3</b>	Assess the performance of key sectors like agriculture, industry, services, and financial sectors under various policy regimes.				
<b>CO4</b>	Understand the complexities of inflation, unemployment, and labor market interactions, and their implications on the economy.				
<b>CO5</b>	Apply critical thinking and analytical skills to examine India's economic growth, development, and structural changes, considering demographic constraints and policy perspectives.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	-	-
<b>CO2</b>	-	√	-	-	-
<b>CO3</b>	-	-	√	-	-
<b>CO4</b>	-	-	-	√	-
<b>CO5</b>	-	-	-	-	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Demonstrate a comprehensive understanding of the Indian economy, its developmental issues, and measures of economic progress.					
<b>CO2</b>	Analyze and evaluate the evolution of economic policies and their impact on different sectors and regions in India.					
<b>CO3</b>	Assess the performance of key sectors like agriculture, industry, services, and financial sectors under various policy regimes.					
<b>CO4</b>	Understand the complexities of inflation, unemployment, and labor market interactions, and their implications on the economy.					
<b>CO5</b>	Apply critical thinking and analytical skills to examine India's economic growth, development, and structural changes, considering demographic constraints and policy perspectives.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	√	-	-
<b>CO3</b>	√	√	√	√	√	-
<b>CO4</b>	√	√	√	-	-	-
<b>CO5</b>	√	√	√	√	-	-

**Unit 1: Basic Issues and features of Indian Economy**

Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure

**Unit 2: Policy Regimes**

a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy

**Unit 3: Growth, Development and Structural Change**

a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991; d) Demographic Constraints: Interaction between population change and economic development.

**Unit 4: Sectoral Trends and Issues**

a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Price Policy, The public distribution system and food security. b) Industry and Services Sector: Phases of Industrialization – The rate and pattern of industrial growth across alternative policy regimes; Public sector – Its role, Performance and reforms; The small scale sector; MSME & Cottage sector; Role of Foreign capital. c) Financial Sector: Balance of Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; India and the WTO, Role of FDI, Capital account convertibility.

**Unit 5: Inflation, Unemployment and Labour market Inflation:**

Inflation- Causes, inflation & interest rates, social costs of inflation; Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the tradeoff between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

**Suggested Readings:**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. IC Dhingra, Indian Economy, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
6. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning

<b>MUCOM22-604T</b>	<b>VIVEKANAND STUDIES</b>			<b>L-2, T-1, P-0</b>	<b>3 CREDITS</b>
				<b>Total Lecture</b>	<b>36</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The course on Vivekananda Studies aims to provide students with a comprehensive understanding of the life and teachings of Swami Vivekananda.</li> <li>• By the end of the course, students will be able to explore his contributions to national regeneration, his teachings on Vedanta and Yogic methods, and his views on various aspects of society, politics, art, literature, and education, gaining insights into his message for uplifting the masses, women, and youth.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Understand the life journey of Swami Vivekananda, his transformation from a boy to a wandering monk, and the profound influence of Sri Ramakrishna on his philosophy and worldview.				
<b>CO2</b>	Analyze the impact of Swami Vivekananda's participation in the Parliament of Religions, his travels in India and abroad, and his activities for national regeneration.				
<b>CO3</b>	Demonstrate a clear understanding of the principles and teachings of Vedanta and Practical Vedanta as propagated by Swami Vivekananda.				
<b>CO4</b>	Apply the knowledge of Yogic methods such as Raj Yoga, Bhakti Yoga, Karma Yoga, and Jnana Yoga, and comprehend their significance in personal development and spiritual growth.				
<b>CO5</b>	Evaluate Swami Vivekananda's perspectives on caste, society, politics, art, literature, and education, and understand his message for the upliftment of the masses, women, and youth in contemporary society.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	-	-
<b>CO2</b>	-	√	-	-	-
<b>CO3</b>	-	-	√	-	-
<b>CO4</b>	-	-	-	√	-
<b>CO5</b>	-	-	-	-	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Understand the life journey of Swami Vivekananda, his transformation from a boy to a wandering monk, and the profound influence of Sri Ramakrishna on his philosophy and worldview.					
<b>CO2</b>	Analyze the impact of Swami Vivekananda's participation in the Parliament of Religions, his travels in India and abroad, and his activities for national regeneration.					
<b>CO3</b>	Demonstrate a clear understanding of the principles and teachings of Vedanta and Practical Vedanta as propagated by Swami Vivekananda.					
<b>CO4</b>	Apply the knowledge of Yogic methods such as Raj Yoga, Bhakti Yoga, Karma Yoga, and Jnana Yoga, and comprehend their significance in personal development and spiritual growth.					
<b>CO5</b>	Evaluate Swami Vivekananda's perspectives on caste, society, politics, art, literature, and education, and understand his message for the upliftment of the masses, women, and youth in contemporary society.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	√	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	-	-	-
<b>CO5</b>	√	√	√	√	√	-



**UNIT – I**

1. Life of Swami Vivekananda - as a boy and as a wandering monk
2. Sri Ramakrishna and his impact on Swami Vivekananda

**UNIT – II**

3. Parliament of religions; his travels in India and abroad, his return and activities for National regeneration.
4. Vivekananda and Contemporary India

**UNIT – III**

5. An introduction to the System of Vedanta
6. Vivekananda's Practical Vedanta.

**UNIT – IV**

7. Vivekananda and Yogic Methods: Raj yoga, Bhakti Yoga, Karma Yoga and Jnana Yoga
8. Harmony between Education, Science and different Religions

**UNIT – V**

9. Swami Vivekananda's views on: Caste, Society, Politics, Art, Literature and Man-making Education
10. The Message of Swami Vivekananda for the upliftment of masses, women and youth.

**Suggested Readings**

1. Rolland, R. (2001). Life of Ramakrishna. Kolkata: Advaita Ashrama.
2. Godman, D. (1985). Be as You Are: The teachings of Sri Raman Maharishi. Delhi: Penguin
3. Books.
4. Gambhirananda, S. (2004). Ma Sri Sarada Devi. Calcutta: Advaita Ashrama.
5. Pandit , M. P. (1959). The Teachings of Sri Aurobindo. Kolkata: Sri Aurobindo Study Circle.

**Further Readings**

1. Mukerjee, B. (1997). Life and Teachings of Sri Ma Anandamayi, Sri Satguru Publication,
2. Division of Indian Books Centre, Delhi, 1997.
3. Purnatmananda, S. (Ed.) & Gupta, M. S. (tr.). (2004) Reminiscences of Sri Sarada Devi Compiled in Bengali. Kolkata: Advaita Ashrama.
4. Osborne, A. (2002). The teachings of Raman Maharshi in His own words. Tiruvannamalai: Sri Ramanasram.

<b>MUCOM22-605TP</b>	<b>OFFICE MANAGEMENT &amp; SECRETARIAL PRACTICES</b>			<b>L-2, T-0, P-0</b>	<b>2 CREDITS</b>
				<b>Total Lecture</b>	<b>24</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• To familiarize students with the activities in a modern office.</li> <li>• Smooth functioning of any organization depends upon the way various activities are organized, the facilities provided to the staff working in the office, the working environment, tools and equipments used in office.</li> <li>• The course also aims to equip students with the necessary knowledge and skills to effectively manage office operations and perform secretarial tasks</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Understand the concepts and principles of office management, including the role of an Office Manager in performing primary and administrative functions.				
<b>CO2</b>	Demonstrate proficiency in utilizing office machines and equipment, ensuring office safety and security.				
<b>CO3</b>	Apply effective techniques for measuring office work, setting work standards, and creating office manuals to improve productivity.				
<b>CO4</b>	Develop a comprehensive understanding of company formation, incorporation, and the crucial role of a secretary in company management and administration.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	-	-	-
<b>CO2</b>	-	√	-	-	-
<b>CO3</b>	-	-	√	-	-
<b>CO4</b>	-	-	-	√	√

<b>MAPPING OF COs WITH BLOOM'S TAXONOMY</b>						
<b>CO1</b>	Understand the concepts and principles of office management, including the role of an Office Manager in performing primary and administrative functions.					
<b>CO2</b>	Demonstrate proficiency in utilizing office machines and equipment, ensuring office safety and security.					
<b>CO3</b>	Apply effective techniques for measuring office work, setting work standards, and creating office manuals to improve productivity.					
<b>CO4</b>	Develop a comprehensive understanding of company formation, incorporation, and the crucial role of a secretary in company management and administration.					
<b>Bloom's Level</b>						
	<b>Remember</b>	<b>Understand</b>	<b>Apply</b>	<b>Analyze</b>	<b>Evaluate</b>	<b>Create</b>
<b>CO1</b>	√	√	-	-	-	-
<b>CO2</b>	√	√	√	-	-	-
<b>CO3</b>	√	√	√	-	-	-
<b>CO4</b>	√	√	√	-	-	-

## **MUCOM22-605T: OFFICE MANAGEMENT & SECRETARIAL PRACTICES**

**CREDITS: 2**

### **Unit I**

Office and office Management – meaning of office, function of office, primary and administrative functions, importance of office. Relation of office with other departments of business Organization. Concept of paperless office, virtual office, back and front office, open and private office. Definition and elements of office management, duties of an Office Manager.

### **Unit II**

Office Machines and equipments – Importance, objectives of office machines. Office Safety and Security – Meaning, importance of office Safety, safety hazards and steps to improve office safety. Security hazards and steps to improve office security.

### **Unit III**

Measurement of Office Work – Importance, purpose, difficulty in measuring office work. Different ways of measurement, setting of work standards, benefits of work standards. Techniques of setting standards. Office Manuals – Meaning, need, types of office manuals and steps in preparing of office manuals.

### **Unit IV**

Company : Definition, nature and kinds, Company formation and incorporation, promoter, capital subscription. Secretary : Definition, need and importance, appointment and dismissal, work, duties, rights and liabilities, memorandum of association and secretary, articles of association and secretary, prospectus and secretary. Company management and administration: Definition, importance and kinds, directors: qualification and number.

### **Suggested Readings**

1. Chhabra, T.N., Modern Business Organisation, New Delhi, Dhanpat Rai & Sons.
2. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
3. P. K. Ghosh, “Office Management”, Sultan Chand & Sons. New Delhi
4. R . K. Chopra, Office Management, Himalaya Publishing House

<b>MUCOM22-651P</b>	<b>RESEARCH &amp; DISSERTATION REPORT AND VIVA VOCE</b>			<b>L-0, T-0, P-0</b>	<b>4 CREDITS</b>
				<b>Total Lecture</b>	<b>0</b>
<b>Course Objectives:</b>					
<ul style="list-style-type: none"> <li>• The objective behind assigning students to prepare project reports is that by preparing project reports, students develop research and analytical skills. They learn how to gather information, critically evaluate sources, analyze data, and present their findings in a structured manner.</li> <li>• Project reports provide an opportunity for students to enhance their communication and presentation skills.</li> <li>• Through the process of preparing project reports, students apply the knowledge and concepts learned in their coursework to real-world situations or specific topics of interest. This helps them deepen their understanding of the subject matter and make connections between theory and practice.</li> <li>• Overall, the objective of assigning project reports is to foster holistic learning, encompassing research skills, critical thinking, communication, and independent learning, while allowing students to explore specific topics of interest and apply their knowledge in a practical context.</li> </ul>					
<b>Course Outcomes:</b> At the end of the course, the students will be able to					
<b>CO1</b>	Demonstrate proficiency in conducting independent research, gathering relevant information, and applying analytical skills to critically evaluate and interpret data and findings presented in the project report.				
<b>CO2</b>	They learn how to organize information, articulate their ideas effectively, and present their findings in a clear and concise manner.				
<b>CO3</b>	Exhibit self-direction and initiative in independently planning and executing the project report.				
<b>CO4</b>	Demonstrate effective time management skills by adhering to project deadlines and effectively managing resources to complete the report.				
<b>Mapping of Course Outcomes with the program Outcomes</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	√	√	√	-
<b>CO2</b>	√	√	√	√	-
<b>CO3</b>	√	√	√	√	√
<b>CO4</b>	√	√	√	-	-

## **MUCOM22-651P: RESEARCH & DISSERTATION REPORT AND VIVA VOCE**

### **CREDITS: 4**

The research report & dissertation is designed to provide students with an opportunity to apply their knowledge and skills acquired during the course to a real-world scenario. It focuses on comprehensive research, analysis, and presentation of a specific topic related to the subject matter, trade, industry, commerce, corporate world, or corporate affairs. The project report carries a significant weightage in evaluating the students' understanding, application, and articulation of the knowledge gained throughout the semester.

### **Components of the Project Report Syllabus:**

**Topic Selection:** Students are required to select a relevant and appropriate topic related to the subject matter, trade, industry, commerce, corporate world, or corporate affairs. The topic should align with the course objectives and provide scope for in-depth research and analysis.

**Research and Analysis:** Students are expected to conduct comprehensive research on the chosen topic, gathering relevant information from credible sources. They should critically analyze the collected data, identify key trends, patterns, and insights, and present their findings in a structured and logical manner.

**Application of Knowledge:** Students should demonstrate the application of the knowledge acquired during the course in analyzing the chosen topic. They should showcase their understanding of the subject matter, make connections between theoretical concepts and real-world scenarios, and propose practical solutions or recommendations based on their analysis.

**Presentation and Articulation:** Students should present their project report in a clear, concise, and organized manner. They should articulate their ideas effectively, ensuring coherence and logical flow of information. Proper citation and referencing should be followed to acknowledge the sources of information used.

**Question and Answer Session:** Following the submission of the dissertation file, students may be required to present their findings in a seminar-style session. The expert appointed by the Dean will evaluate the students' understanding, articulation, and application of knowledge. A question and answer session (viva) will provide an opportunity for further discussion, clarification, and assessment.

**Evaluation and Assessment:** The expert appointed by the Dean will evaluate the project report based on the students' research, analysis, presentation, articulation, and their ability to apply the knowledge gained during the semester. Marks will be awarded accordingly, reflecting the students' comprehension, application, and relevance of the subject matter to practical situations and their interrelationship with other concepts.

<b>MUCOM22-652P</b>	<b>SEMINAR &amp; VIVA-VOCE</b>	<b>L-0, T-0, P-0</b>	<b>2 CREDITS</b>
		<b>Total Lecture</b>	<b>0</b>

**Course Objectives:**

To create awareness regarding current trends, issues and researches related to various aspects of related topics. Each student will be assigned a topic in the beginning of the semester. They will be required to prepare and submit seminar report and presentation on the same. The panel of examiners will evaluate the project.

Seminar and Viva-voce is a useful tool that assists in authenticating that the student has got enough knowledge of the subject matter.

- To identify and analyze the students presence of mind.
- To evaluate the students spontaneity and mannerism.
- To acquire soundness of knowledge through various forms of questions.
- To diagnose the students limitations and weakness and take remedial actions.

**Course Outcomes:** At the end of the course, the students will be able to

<b>CO1</b>	Gain the communication skills and develop the ability to communicate with another person.
<b>CO2</b>	Know ethical issues in business trends, researches and other related topics including those issues that arise in corporate world.
<b>CO3</b>	To assess their communication, presentation skills & overall impression
<b>CO4</b>	Explore the connection between university study and life enrichment, lifelong learning, and civic responsibility.

**Mapping of Course Outcomes with the program Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	√	-	√	√	√
<b>CO2</b>	√	√	-	√	-
<b>CO3</b>	√	-	-	-	√
<b>CO4</b>	-	√	√	-	√

**MUCOM22-652P: SEMINAR & VIVA-VOCE****CREDITS: 2**

The seminar is scheduled on the topics related to Subject matter, Trade, Industry, Commerce, Corporate world and Corporate Affairs lasting approximately for 10- 15 minutes followed by the question answer session. The marks shall be awarded by the Expert appointed by the Dean in order to judge the understanding as well as application of the knowledge gained by the students by the end of semester of the course. This is also to see the articulation of what is being learnt by them. The idea is to see that students are able to digest what is being taught in that semester and see their relevance not only in the practical field but also their inter relationship.