



MANIPAL UNIVERSITY
JAIPUR

PROGRAMME PROJECT REPORT (PPR)

For

Bachelor of Commerce (BCom)

ONLINE DEGREE PROGRAMME

DIRECTORATE OF ONLINE EDUCATION (DOE)

MANIPAL UNIVERSITY, JAIPUR-303007

RAJASTHAN



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PROGRAMME PROJECT REPORT

Introduction

At every step in one's life, one needs to transform, to compete, and improve. In today's dynamic business environment, being acquainted with concepts is not enough. It is essential to acquire and constantly upgrade knowledge about various dimensions of accounting and finance. The **Manipal University, Jaipur** Online B.Com Programme imparts knowledge and skill sets to students to achieve this and face real world challenges. It teaches application of innovative practices to current business situations. It incorporates analysis of contemporary issues besides providing a strong theoretical foundation. It provides a collaborative learning environment with dedicated faculty to ensure students achieve their full potential. The online B. COM Programme teaches one to work smartly, take the lead in critical situations, and influence business decisions more effectively. It teaches one to not only work efficiently, but also shape the business environment and create opportunities for further growth.

It aims to provide the students with a wide range of skills and competence in the area of commerce. The two-year programme equips students with the knowledge of advance accounting and financial management, legal environment of business, export and import laws, economic policies and other aspects that influences trade and business. This programme tries for excellence in commerce education and training for accounting, taxation, banking, changing socio-cultural aspirations, the IT revolution and globalisation of economies. The Programme is designed to instil confidence, improve knowledge, and act as a catalyst in the search for success and growth.

1. Programme's Mission and Objectives

The online B. Com Course is imparting professional education and training in various aspects of business and its environment and provide them with opportunities to develop analytical skills to meet the challenges of business at the national and global level. The course aims at equipping the students with the requisite knowledge, skills & domain expertise envisaged, by the corporate world, of industry-worthy finance professionals.

- The basic objective of the Online B. Com program is to provide advance and practical knowledge of finance stream for making participants more competent to occupy key operational positions at their workplace.

- To impart the latest and relevant knowledge of Financial Analysis.
- To develop the right kind of values and attitudes to function effectively in the competitive environment of financial analysis

2. Relevance of Programme with Manipal University, Jaipur Mission and Goals

In order to align with the mission and goals of Manipal University Jaipur, the Online B. Com Programme is planned to incorporate therein all relevant subjects of wide-spectrum application in real time work environment, this course offers the students great career opportunities in the financial sector.

Vision

Global Leadership in Higher Education and Human Development

Mission

- Be the most preferred University for innovative and interdisciplinary learning
- Foster Academic research and professional excellence in all domains
- Transform young minds into competent professionals with good human values.

3. Nature of Prospective Target Group of Learners

It is by now well accepted that an B. Com degree is an important tool for professionals to enhance their knowledge of business, expand their career options and move up their career ladder, acquired accounting skills or embark on an entrepreneurial journey.

This Online programme has been designed for conventional learners, as well as working professionals and other individuals aspiring to acquire knowledge and associated academic credentials. Considering that all candidates interested in pursuing a degree may not be able to afford the same through a campus mode for reasons of paucity of time or financial constraints, online delivery is a feasible option to enable them to acquire knowledge and skills. Delivery through this mode also contributes towards Gross Enrolment Ratio (GER) of 50% by 2035, as envisaged by the Government of India.

The programme is so designed that the prospective students who may not be able to afford full time, residential B. Com are provided with high value learning, anytime, anyplace, at one's own pace.

4. Appropriateness of programme to be conducted in Online mode to acquire specific skills and competence

The courses in the programme are delivered through Self-Learning e-Module which is a modular unit of e-learning material which is inter-alia self-explanatory, self-contained, self-directed at the learner, and amenable to self-evaluation, and enables the learner to acquire the prescribed level of learning in a course of study and includes contents in the form of a combination of the following e-Learning content, and made available through four-quadrant approach namely,

(a) e-Tutorial - faculty led Audio - Video Lectures, (b) e-Content (combination of PDF/ epub) Text Materials, (c) Discussion forum for raising of doubts and clarifying the same on real time basis by the Course Coordinators/Course Mentors assigned to students (d) Self-Assessment Quiz, Test and Assignments to reinforce learning. Reference books are also mentioned in the syllabus. Latest Edition of Reference books may be referred to.

A robust Learning Management System that keeps track of delivery of e-Learning Programmes, learner's engagement, assessment, results and reporting in one centralized location, is in place. All of the above can be done/delivered by online and other platforms without much loss of fidelity. Hence the B. COM programme is suited for Online mode of learning.

5. Instructional Design

5.1. Curriculum design

Curriculum has been designed by experts in the area of accounting and care has been taken to include contemporary topics, as well as topics that also inculcate environmental awareness in students. The curriculum and syllabus are approved by the Board of Studies, Centre for Internal Quality Assurance (CIQA) and University Academic Council which consists of experts from Academia and Industry.

5.2. Programme structure and detailed syllabus

5.2.1. Programme Structure

1st Semester		
Course Code	Title	Credits
DCM1101	General English	4
DCM1102	Economic Theory	4
DCM1103	Fundamentals of Accounting I	4
DCM 1104	Business Organisation	4
DCM 1105	Principles of Business Management	4
2nd Semester		
DCM1201	Computer Awareness and Internet	4
DCM1202	Marketing Management	4
DCM1203	Fundamentals of Accounting II	4
DCM1204	Business Law	4
DCM1205	Fundamentals of Entrepreneurship & Innovation	4
DCM1206	Economic Environment in India	4
3rd Semester		
DCM2101	Business Communication	4
DCM2102	Financial Management	4
DCM2103	Cost Accounting	4
DCM2104	Business Statistics	4
DCM2105	Financial Statement Interpretation	4
4th semester		
DCM2201	Indirect taxes	4
DCM2202	Corporate Finance	4
DCM2203	Corporate Accounting	4
DCM2204	Environmental Science	4
DCM2205	Human Resource Management	4
5th semester		
DCM3101	Management Accounting	4
DCM3102	Investment Options and Mutual Funds	4
DCM3103	Money and Banking	4

DCM3104	E-Commerce	4
DCM3105	International Trade & Finance	4
6th semester		
DCM3201	Entrepreneurship Development	4
DCM3202	Principles and Practice of Auditing	4
DCM3203	Business Environment	4
DCM3204	Direct Taxes	4
DCM3205	Dissertation	12
	Total Credits	132

5.2.2. Detailed syllabus

COURSE CODE - DCM1101	GENERAL ENGLISH
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Learning Objectives

- Understand the fundamental principles of effective communication skills.
- Develop Listening, Speaking, Reading, and Writing skills for employability.
- Display enhanced competence in comprehension and communication skills.
- Improve ideas with precision and coherence in writing.
- Recognize the importance of nonverbal communication skills building personality development.

Unit I: Evolution of Language: Introduction, Evolution of Language.

Unit II: History of the Origins and Development of English Language, Types of world English

Unit III: Sentences: Introduction, Meaning, Parts, Components, Types of

Sentences with Usage

Unit IV: Analysis of sentences: Clause analysis.

Unit V: Transformation and synthesis of sentences: Conversion, Combination of sentences, Direct and indirect speech.

Unit VI: Concepts of Vocabulary Building.

Unit VII: Simple Rule for Pronunciation & Intonation: Introduction, Simple Rules for Pronunciation and Intonation.

Unit VIII: Parts of Speech: Introduction, Nouns, Pronouns, Adjectives

Unit IX: Verbs, Adverbs, Prepositions: Introduction, Verbs, Adverbs, Prepositions

Unit X: Correct Usage: Agreement of Verb, Adverbs, conjunctions, idioms etc.

Unit XI: Writing Skills: Paragraph, letter, story etc.

Unit XII: Tenses: Introduction, Tenses, Degree of Comparison.

Unit XIII: Reading Comprehension: Introduction, Techniques for Effective Comprehension, Types of Questions

Unit XIV: Vocabulary Usage: Introduction, Dictionary Usage, Thesaurus Usage

Unit XV: Vocabulary for Different Situation: Introduction, Different Types of Situations, Phrasal Verbs, Homonyms, Speaking skills.

Suggested Reading:

- Collins English Usage. Harpers Collins, 2012.
- Hobson, Archie Ed. The Oxford Dictionary of Difficult Words. Oxford, 2015
- Jones, Daniel. English Pronouncing Dictionary. ELBS, 2011.
- Krishnaswamy, N. Modern English: A Book of Grammar Usage and Composition, Macmillan India, 2015.
- Longman Dictionary of Contemporary English. Pearson, 2008.
- Oxford Dictionary of English. Oxford UP, 2012.
- Turton, N. D. and J.B. Heaton. Longman Dictionary of Common Errors. Pearson, 2018

LEARNING OBJECTIVES

- To understand the basic concept of economics, comprehend the complex business situations and develop the skill to identify the tools and techniques provided by the economics to solve the problems.
- Analyse consumer behaviour and interpret consumer decision making in terms of utility of the product and the consequential demand and supply for the product and services.
- Analyse the interrelationship among different types of cost and revenue, production functions and decide the best-suited level of production
- Describe the features of different types of market and decide the price and output under various market situations
- Understand theories of interest, profit, wage etc for better decision making

Unit 1: Introduction to Economics: Introduction, Objectives, Meaning and Definition of Economics, Scope of Economics, Micro vs. Macro Economics, Methods of Economics

Unit 2: Demand Analysis I: Introduction, Objectives, Utility, Laws of Utility, Law of diminishing marginal utility, Law of equi-marginal utility, Kinds of Utility, Meaning of Demand, Law of Demand, Exceptions to Law of Demand, Applications of Law of Demand, Demand Elasticity I: Introduction, Objectives, Concept of Demand Elasticity, Measurements of Demand Elasticity, Price elasticity of demand, Income elasticity of demand, Cross elasticity of demand, Applications of Elasticity

Unit 3: Demand Analysis II: Introduction, Objectives, Indifference Curve Theory, Assumptions, Indifference curve, Budget line, Consumer's equilibrium, Changes in price, Income of the consumer, Price of related goods, Meaning of Indifference Curves, Characteristics of Indifference Curves, Marginal Rate of Substitution (MRS), Derivation of Demand Curve

Unit 4: Supply and Equilibrium: Introduction, Objectives, Meaning of Supply, Law of Supply, Factors Affecting Supply, Elasticity of Supply, Equilibrium Analysis, Situations of disequilibrium, Complex changes in demand and supply, Price ceiling and price floors.

Unit 5: Cost and Cost Structure: Introduction, Objectives, Meaning of Cost, Long Run and Short Run Costs, Costs in short run, Costs in the long run, Total Cost, Average Cost and Marginal Cost: Relationship

Unit 6: Production and Revenue: Introduction , Objectives , Meaning of Production, Production Functions, Short run and long run production function , Productions function with two variable inputs

, Laws of Production Law of variable proportions or law of diminishing returns (short run) , Law of returns to scale (long run) , Isoquants , Types of isoquants , Characteristics of isoquants , Marginal rate of technical substitution, Meaning of Revenue, Total Revenue (TR) , Average Revenue (AR) , Marginal Revenue (MR)

Unit 7: Forms of Market: Introduction, Objectives, Meaning of Market, Types of Market, Market Competition and Types of Market Competition, Perfect competition, Imperfect competition, Monopoly, Perfect Monopoly, Monopolistic Competition , Features of monopolistic competition , Application of monopolistic competition, Duopoly, Cournot's model, Bertrand's model Edgeworth's model, Stackelberg's duopoly model

Unit 8: Price Determination: Introduction, Objectives, Price Determination under Perfect Competition, Equilibrium of the firm, Equilibrium of the industry, Price Determination under Monopoly, Short run case, long run case, Price discrimination under monopoly, Price Determination under Monopolistic Competition.

Unit 9: Distribution: Introduction, Objectives, meaning of Distribution, Rewards for Different Factors of Production, Marginal Productivity Theory: Features, Assumptions & Criticism.

Unit 10: Wages: Introduction, Objectives, Meaning and Types of Wages, Nominal vs. real wage, Gross and net wage, Theories of Wages Determination, Subsistence theory of wage determination, Wage fund theory, Marginal productivity theory of wage determination.

Unit 11: Rent: Introduction, Objectives, Meaning and Types of Rent, Theories of Rent Determination, Ricardian theory of rent, Modern theory of rent.

Unit 12: Interest: Introduction, Objectives, Meaning of Interest, Gross interest rate, Net interest rate, Nominal and real interest rate, Theories of Interest, Interest as reward for abstinence, Bohm-bawerk's explanation of interest, Fisher's time preference theory of interest, Loanable funds theory, Liquidity preference theory.

Unit 13: Profit: Introduction, Objectives, Meaning of Profit, Gross profit and net profit, Normal profit, super normal profit and sub-normal profit, accounting profit and economic profit, Operating profit Retained profits, Theories of Profit, Risk and uncertainty theory of profits, Profit as a reward for market imperfection and friction in economy (Dynamic theory of profit), Innovation theory of profits, Profit as a Reward for Organising other Factors of Production

Unit 14: National Income: Introduction, Objectives, Meaning of National Income, National Aggregates, Gross Domestic Product (GDP), GNP as a sum of expenditures on final products, GNP as the total of factor incomes, Net National Product (NNP), NNPF (or national income), Personal income, Disposable income, Value added, National Income Accounting in India (Simple Treatment), Product method, Income method, Expenditure method

Unit 15: Income and Employment: Introduction, Objectives, Aggregate Demand and Aggregate Supply, Aggregate demand curve, Aggregate supply curve, Keynesian Theory of Income and Employment Concepts Equilibrium level of national income, Multiplier, Paradox of Thrift, Equilibrium of national income with government, Macroeconomics Principles

Suggested Readings

1. Vaish M C, Macro Economic Theory, Vikas Publishing House Pvt. Ltd., Delhi, 2014.
2. Shapiro E., Macroeconomic Analysis, Galgotia Publication Pvt. Ltd., 2013.
3. Dwivedi D N, Macroeconomics Theory and Policy, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012.
4. Samuelson P A, Economics, Harvard University Press; Enlarged edition, 1983
5. Reference Book
6. Souza E D, Macroeconomics, Pearson, New Delhi, 2012.
7. Jhingan M L, Macro Economic Theory, Vikas Publishing House Pvt. Ltd., Delhi, 2013.
8. Michael R. Baye. Managerial Economics and Business Strategy. McGraw-Hill/Irwin, New York, USA, International edition, 5th edition, 2006.

COURSE CODE DCM1103	FUNDAMENTALS OF ACCOUNTING I
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Learning Objective-

- Describe the Conceptual and Regulatory Framework of Financial Accounting and Different Terminologies used in it.
- Explain the process of recording the Accounting Transactions in different sets of books.
- Gain ability to prepare final accounts for any business and non-profit making organisation with the adjustments, if any
- Understand basic concepts of Depreciation accounting, Causes of Depreciation, Different methods of Depreciation Accounting and its recording.
- Learn Accounting for Inventories and methods of inventory measurement
- Understand concept Accounts from Incomplete Records & Rectification of Errors

Unit 1 – Introduction to Accounting: Introduction, Objectives, Meaning of Accounting, Users of Accounting Information and Limitations of Accounting, Accounting Terminologies, Branches of Accounting.

Unit 2 - Accounting Principles, Concepts and Conventions: Introduction, Objectives, Accounting Principles: Concepts and Conventions

Unit 3 - Recording of Transactions: Introduction, Objectives, Bookkeeping and Journalizing Transactions, Rules of Debit and Credit

Unit 4 - Secondary Books: Introduction, Objectives, Subdivisions of a Journal, Ledger and Posting

Unit 5 – Cash Book: Methods of preparation, petty cash book and imprest system.

Unit 6: Trial Balance: Introduction, Objectives, Meaning and Objectives of Preparing a TrialBalance. Methods of Preparing a Trial Balance.

Unit 7 - Capital and Revenue: Introduction, Objectives, Classification of Expenditure, Classification of Receipts, Contingent Assets and Contingent Liabilities.

Unit 8 - Depreciation Accounting: Introduction, Objectives, Meaning, Need and Objectives of Depreciation, Depreciation Policy as per AS 6.

Unit 9 - Rectification of Errors: Introduction, Objectives, Types of Errors, Detection and Rectification.

Unit 10 - Final Accounts-I: Introduction, Objectives, Trading Account, Profit and Loss Account. Manufacturing Account, Balance Sheet of Trading and Service Sectors.

Unit 11 - Final Accounts-II: Introduction, Objectives, Adjustment Entries before Preparing FinalAccounts.

Unit 12 - Accounts of Non-Profit Organizations: Introduction, Objectives, Preparation of Receipts and Payments Account.

Unit 13 - Accounts from Incomplete Records: Introduction, Objectives, Single Entry System.

Unit 14 - Accounting Standards: Introduction, Objectives, Accounting Standards Process, Contents. **Unit 15**: Present Status of Accounting Standards Issued by the Institute of Chartered Accountants in India.

Suggested Reading

1. Grewal T. S., Double Entry Book-Keeping System, Tata McGraw Hill Publication, New Delhi, 2019 with Ind.As and GST.
2. R. Narayanswami, Financial Accounting: A Managerial Perspective, PHI Learning, 2015.
3. Bal R K & Ashutosh D, "Financial Accounting for Professional Students, S. Chand & Co. New Delhi, 2011.
4. Maheshwari S.N.; Financial Accounting, Vikas Public House Pvt. Ltd, New Delhi, 2019.
5. Shah P; Financial Accounting for Management, Oxford University Press, 2018.

COURSE CODE - DCM1104	BUSINESS ORGANISATION
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Learning Objective:

- To make the students understand and learn the terminologies and concepts of business organization.
- To develop the knowledge about different forms of business organization.
- To understand the role of government in business and different risks associated with business.
- To understand business combinations and associations.
- To make the students familiar about the different laws of affecting the business.

Unit 1: Concept, Nature and Scope of Business- Concept of business as a system, Business and Environment Interface, Business objectives and profit maximization vs. social responsibility of business.

Unit 2: Entrepreneurship- Concept of Entrepreneurship, need and scope of entrepreneurship, ethics and social responsibility of entrepreneurs, difference between Entrepreneurship and Intrapreneurship and international entrepreneurship.

Unit 3: Forms of Business Organisation I- Sole proprietorship, Joint Hindu Family business, Partnership Firm and types of Companies, Cooperative organisation.

Unit 4: Forms of Business Organisation II- Joint Stock Company, Description of types of companies and Cooperative Organisation Choice of Forms of Organisation. Modern forms of organisation e.g. virtual organisations, network organisations, alliances, JVs, franchise etc.

Unit 5: Size and Location of Business- meaning of 'size of a business', factors affecting size of a business, legal issues related to size of a business and the factors affecting the location of a business.

Unit 6: Sectors of Business: primary sector, secondary sector, tertiary sector and its components and the legal issues governing the different sectors of business.

Unit 7: The Process of Setting up a Small Business- the concept of incorporation and registration of business, Promotion of business; HR, finance and marketing of products, government approaches toward small business.

Unit 8: Formation of a Company- the Duties and Liability of Promoters, Memorandum of Association, Articles of Association, Prospectus.

Unit 9: Closure of a Company- reasons for failure of a company, liquidation or winding up process, different modes of company winding up.

Unit 10: Role of Government in Business- registration of business, registration of foreign venture capital, Business Regulation.

Unit 11: Business Risks- meaning of risk, country risk, systematic and unsystematic risk, liquidity risk and risk management process,

Unit 12: Multinational Co-operation- concept of MNC's, role of MNCs and Transnational Corporations.

Unit 13: Business Combinations- the concept of combination, causes of business combination, the advantages and disadvantages of business combinations and types of business combinations.

Unit 14: Business Associations- Chamber of Commerce and Industry in India, role and objectives of FIICI, functioning of CII and the organisation of ASSOCHAM and AIMO.

Unit 15: Laws of Affecting Business- the shops and establishment act, the consumer protection act, the competition commission and the provisions of FEMA. Pandemic Regulation and Business: Legal aspects.

Suggested Readings

1. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing

House, 2020.

2. C.R. Basu, Business Organisation and Management, McGraw Hill Education, 2017.

3. B.N. Ghosh, Business Environment, Oxford University Press, 2014.

COURSE CODE - DCM1105

PRINCIPLES OF BUSINESS MANAGEMENT

LEARNING OBJECTIVES

- Understand the basic concepts of management.
- Develop the knowledge of different management thoughts.
- Build a comprehensive knowledge of various types of organization.
- Analyze the different functions of management to develop employability skills

Unit 1: Management: Concept, Scope of Management, Levels of Management.

Unit 2: Managerial Skills, Roles of a Manager.

Unit 3: Evolution of Management Thoughts: Classical Approach- scientific management.

Unit 4: Administrative Management and Bureaucracy.

Unit 5: Neo-Classical Approach- Human relations movement and Behavioural approach.

Unit 6: Modern Approach- Quantitative approach, Systems approach and Contingency approach. Indian management philosophy and context: Chanakya, C K Prahalad.

Unit 7: Functions of Management: Planning: Concept, Importance, Strategies, Planning Premises; Decision making,

Unit 8: Management by Objectives (MBO), Process of Planning.

Unit 9: Organizing: Concept, Importance, Process of Organizing, Types of Organizational Structures, Span of Management, Centralization and Decentralization.

Unit 10: Staffing: Concept, Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal.

Unit 11: Directing: Concept, Importance, *Motivation:* Concept, Importance, Maslow's Need Hierarchy theory.

Unit 12: Leadership- Concept, Characteristics of Leadership, and Leadership styles,

Unit 13: Communication- Types, Process and Barriers of Communication.

Unit 14: Coordinating: Definition, Characteristics, Principles and Techniques of Coordination.

Unit 15: Controlling: Concept, Importance and Process of Controlling.

Suggested Readings-

1. Stephen P. Robbins, Mary Coulter, David De Cenzo: Fundamentals of Management, Ninth Edition, Pearson Education India, 2016.
2. Mitra, J.K.: Principles of Management, Oxford Publication, 2017.
3. Koontz, H.: Essentials of Management, Tata McGraw Hill Education, 2010.
4. Bhushan, Y.K.: Fundamentals of Business Organization and Management, Sultan Chand & Sons, 9th Edition, 2014.
5. Tripathi P. Chandra: Principles of Management, Tata McGraw-Hill Education, 2008.
6. Koontz, H.: Principles of Management, Tata McGraw Hill Education, 2004.

SEMESTER II

COURSE CODE - DCM1201	COMPUTER AWARENESS AND INTERNET
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LEARNING OBJECTIVES

- Understand the process of information processing in computer.
- Identify the main system elements of a computer system and describe their function.
- Understand the concepts and applications of networks.
- Understand the roles of operating system in a computer so that They can enhance the utilization of existing resources

Unit 1 – Introduction, Simple Model of Computer, Hardware, Software, Data, Users, Different Types of Computers, Characteristics of Computer, Problem Solving using Computers, Representation of Characters in Computers, Integers and Fractions, Decimal to Binary Conversion, Hexadecimal Representation of Numbers

Unit 2 - Generations of Computers, Moore's Law, Classification of Computers, Distributed Computer System, Parallel Computers.

Unit 3- Description of Computer Input Units, Other Input Methods, Computer Output Units, Memory Organization, Read Only Memory, Serial Access Memory, Physical Devices Used to Construct Memories

Unit 4 - Structure of Instruction, Description of a Processor, A Machine Language Program, Algorithms to Simulate a Hypothetical Computer, Binary Arithmetic

Unit 5 - Programming Language, Computer Languages, Categories of Languages, Need for an Operating System

Unit 6 - Concept of File, File Organization and Accessing Techniques, File Handling Functions

Unit 7 - Introduction to Computer Network. Criteria for Classification of Computer Network, Types of Network: LAN, WAN and MAN, Local Area Network (LAN): Hardware and Software, Servers and Workstations, , Introduction to Ethernet, Token Ring, Bridges, Private Networks, Public Networks, Network Topology, Network Protocol, Applications of Computer Networks, Distributed Data Processing, Teletext and Videotext Networks.

Unit 8 - Connection Oriented and Connectionless Networks, Classification of Communications Protocols, Time Division Multiplexing (TDM), Time Division Multiple Access (TDMA), Carrier Sense (Collision) System, Token Passing, Peer-To-Peer Priority Systems, Carrier Sense (Collision Free) Systems, Token Passing Priority Systems

Unit 9 - Simple Switches, Printer Sharing Buffers, Zero-Slot LAN, Media Sharing LAN, Printer Servers, Client and Servers, Interface Cards, Media Access Control, Operating System Features, OSI Model, TCP/IP Model, Data Encoding, Multiplexing, Communication Techniques and Hardware.

Unit 10 - Wire Cables, Microwave Transmission, Communication Satellites, Channel Sharing, Data Transmission

Unit 11 – The Internet Basics, The Internet Browsers, Modem, The ISP, Search Engines, Security, Digital Signatures, E-Mail, IPv6, HTTP

Unit 12 - Open System Interconnection, Layers of OSI, TCP/IP Reference Models and Internetworking, Major IP Services, TCP, Flow Control, Cryptography

Unit 13 – An Introduction to Polling and Selection Protocols, Character and Bit Protocols, Binary Synchronous Control (BSC), High-Level Data Link Control (HDLC),

Unit 14 - Code Transparency and Synchronization, HDLC Transmission Process, Synchronous Data Link Control (SDLC), Protocol Conversion

Unit 15 - Security Measures: Basics, Need for Security, Basic Security Concepts, Threats to Users, Hardware and Data, Cyber security and legal aspects.

Suggested Readings

1. Forouzan, Behrouz A. *Data Communications and Networking*. New Delhi:Tata McGraw-Hill,2017.
2. Black, Uyles D. *Computer Networks*. New Jersey: Prentice Hall Inc., 2015.
3. Stallings, William. *Data and Computer Communications*. New Jersey: Prentice Hall Inc., 2017

4. Tanenbaum, Andrew S. *Computer Networks*. New Jersey: Prentice Hall Inc., 2013.
5. Douglas, E. C. *Computer Networks & Internet*. New Delhi: Pearson Education, 2018.
6. Rajaraman, V. and NEEHARIKA ADABALA *Fundamentals of Computers*. New Delhi: Prentice-Hall of India, 2014.

COURSE CODE DCM1202	MARKETING MANAGEMENT
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LEARNING OBJECTIVES

- To make the students understand and learn the marketing terminologies and concepts.
- To develop the knowledge about marketing function and marketing environment for developing employability skills.
- To understand and analyse the product and pricing strategies.
- To understand and analyse the distribution and promotion strategies.
- To make students familiar about the service marketing and recent trends of marketing.

Unit 1: Marketing – An Overview: Introduction, Definition of Market, Types of Markets, Meaning and Definition of Marketing, Origin of Marketing, Scope of Marketing, Importance of Marketing, Functions of Marketing, Difference between Marketing and Selling

Unit 2: Marketing Concepts: Introduction, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept, Impact of marketing concepts and its applicability.

Unit 3: Marketing Environment: Introduction, Need and Importance of Environmental Analysis, Methods of Analysis – SWOT, PEST, Internal Environment of the Organization, External Environment

Unit 4: Marketing Mix: Introduction, Evolution of the “Marketing mix”, Components of a traditional marketing mix, Additional components in the mix, Importance of marketing mix in marketing decisions

Unit 5: Marketing Planning and Strategies: Introduction, Management Processes in Marketing, Types of Marketing Plan, Competitive Marketing Strategies, Interactions between Marketing Mix and Marketing Environment, Control Mechanisms in Marketing

Unit 6: Product Related Decisions: Introduction, Features of a Product and its Classifications, Product Plan and New Product Development, Product Mix and its Elements, Decisions related to Product Mix, Product Life Cycle

Unit 7: Introduction to Branding: Introduction, Definition of a Brand, Development of a Brand, Types of Brands, Importance of Brands and Branding, Merits and Demerits of Branding, Brand Equity – Definition and Benefits

Unit 8: Pricing Decisions: Introduction, Price and its Determinants, Objectives of Pricing Decisions, Factors Affecting Pricing Decisions, Pricing Policies and Strategies, Pricing Methods

Unit 9: Distribution Strategy: Introduction, Meaning, Need for and Importance of Distribution Channel, Factors Influencing Channel Decisions, Types of Channels, Direct Channel, Indirect Channel, Functions of Channel Members

Unit 10: Promotion Mix: Introduction, Promotion mix and its components, Advertising, Sales Promotion, Personal selling, Direct marketing, Public Relations and publicity, Online marketing, Developing an integrated promotion mix

Unit 11: Promotion Mix Decisions: Introduction: Advertising decisions, Sales promotion decisions, Personal selling decisions, Public Relations and Publicity decisions

Unit 12: Market Segmentation: Introduction, Definition of market segmentation, Need for market segmentation, Criteria for effective segmentation, Bases for market segmentation, Benefits of market segmentation.

Unit 13: Consumer Behavior: Introduction, Important definitions, Evolution of the study of consumer behavior, Determinants of consumer behavior, Types of buying decisions, Stages of the buying process, Importance of consumer behaviour study.

Unit 14: Services Marketing: Introduction, Definition of services, Characteristics of services, Distinction between goods and services, Marketing mix for services, Types of services, Strategies for Services Marketing

Unit 15: Recent Trends in Marketing: Introduction, E-commerce, E-marketing, E-Retailing, Relationship marketing, Mobile marketing, Green marketing, Digital Marketing. Recent trends in Indian market: Sectoral trends, Market Share & Employment.

SUGGESTED READINGS-

1. Kotler, P. , Keller, K.L. Koshy, A. & Jha, M. (2012). Marketing Management: A South Asian Perspective: 14th Edition, Pearson Publication.

2. Ramaswamy, V.S. & Namakumari, S. (2013). Marketing Management, 5th Edition Mc Graw Hill India.
 3. Baines, P. (2015). Chris fill, Kelly Page, Piyush Sinha, Marketing, Asian Edition. Oxford University Press.
 4. Saxena, R. (2012). Marketing Management, 4th Edition, Tata McGraw Hill Education.
- Kotler, P., Armstrong, G., Agnihotri, P.Y., Haque, E.U. (2010). Principles of Marketing, A South Asian Perspective, 13th Edition, Pearson India.

COURSE CODE DCM1203	FUNDAMENTALS OF ACCOUNTING II
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LEARNING OBJECTIVES

- Describe the concept of Consignment, Joint Venture and Hire Purchase System.
- Explain the process of recording the Accounting Transactions in different sets of books.
- Gain ability to prepare Branch and Departmental Accounts.
- Understand basic concepts Royalty and Insolvency Accounts.
- Understanding various Aspects of Partnership Accounts Understand concept of dissolution and Sale of a firm to a Company

Unit 1: Consignment Accounts: Introduction, Objectives, Main Features of Consignment Transaction, Important Terms, Accounting Records, Loss of Stock.

Unit 2: Joint Venture Accounts: Introduction, Objectives, Joint Venture.

Unit 3: Hire Purchase and Instalment Purchase System: Introduction, Objectives, Concept of Hire Purchase, Instalment Purchase System.

Unit 4: Branch Accounts (Excluding Foreign Branches): Introduction, Objectives, Types of Branches and Systems of Accounting.

Unit 5: Departmental Accounts: Introduction, Objectives, Maintenance of Columnar Subsidiary Books and Departmentalization of Expenses.

Unit 6: Royalty Accounts: Introduction, Objectives, Important Terms Relating to Royalty Accounts, Types of Problems.

Unit 7: Insolvency Accounts: Introduction, Objectives, Insolvent and Insolvency.

Unit 8: Partnership Accounts: Fundamentals: Introduction, Objectives, Essential Characteristics of Partnership, Partnership Deed,

Unit 9: Final Accounts, Adjustments after Closing Accounts, Fixed and Fluctuating Capitals, Goodwill, Joint Life Policy, Change in Profit Sharing Ratio.

Unit 10: Reconstitution of Partnership Firms- I: Introduction, Objectives, Admission of a Partner and Accounting Problems.

Unit 11: Reconstitution of Partnership Firms-II (Retirement, Death and Amalgamation): Introduction, Objectives, Retirement of a Partner,

Unit 12: Death of a Partner, Rights of an Outgoing Partner, Amalgamation of Partnership Firms.

Unit 13: Dissolution of Partnership Firms: Introduction, Objectives, Distinction between Dissolution of Partnerships and Dissolution of Firms,

Unit 14: Modes of Dissolution of a Firm

Unit 15: Sale of a Firm to a Company

SUGGESTED READINGS

1. Shukla M.C., Grewal T.S, and S.C.L Gupta: Advanced Accounting, S. Chand & Co. New Delhi,2019.
2. R L Gupta, and M Radha Swamy: Financial Accounting, Sultan Chand & Sons, New Delhi,2017.
3. Maheshwari S. N: Financial Accounting, Vikas Publishing House, New Delhi, 2019.
4. Jain, Khandelwal, Pareek & Dave, Financial Accounting, Ajmera Book Co., Jaipur, 2020.

Rajpurohit & Joshi, Financial Accounting, RPP, Jodhpur, 2019.

COURSE CODE DCM1204	BUSINESS LAW
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LEARNING OBJECTIVES

- recognize the legal framework of business
- define scope of different types of contracts and agencies
- define the meaning and uses of negotiable instruments and their features
- state the various types of meetings organized by the company
- discuss the redressal mechanism available to the consume

Unit 1: Introduction to Business Laws in India, Introduction: Objective, Objectives of Business Law. Difference between Bill and Act, Obligations of business to abide by law: Standards of Business Conduct, Corporate Responsibility and Business Responsibility, Corporate Governance. Various Business Laws in India

Unit 2: Indian Contract Act, 1872, Introduction: Objective. Basics of contracts. Classification of Contracts: Express and Implied Contracts, Void and Voidable Contracts, Enforceable and Unenforceable Contracts. Essentials of a Valid Contract.

Unit 3: Offer & Acceptance- Introduction: Objective, Meaning and Definition of Offer, Essentials of Valid Offer, Communication of Offer, Revocation of Offer, General Offer and Special Offer, Invitation to Offer, Cross Offers, Counter Offers and Counter Proposals, Meaning and Definition of Acceptance, Essentials of Valid Acceptance, Modes of Communication of Acceptance including Electronic medium, Revocation of Acceptance

Unit 4: Consideration- Introduction: Objective, Meaning, Definition, Illustrations, Essentials of Valid Consideration, Exceptions to consideration (Sec 25), Compensation for past services, promise to pay a time barred debt, Promise due to natural love and affection, Privity of contract and its Exceptions

Unit 5: Contractual Capacity- Introduction: Meaning and Definition, Objective, Effect of Minor's Agreement. Capacity of Persons of Unsound Mind: Capacity of Drunkards, Capacity of Persons Disqualified by Law from Contracting. Capacity of Corporations, Government

Unit 6: Free Consent- Introduction: Objective, Concept of Free Consent: Consent (Sec 13), Free Consent (Sec 14). Concept of Coercion (Sec 15): Essentials and Legal Rules of Coercion. Concept of Undue Influence (Sec 16): Relations Causing Undue Influence, Distinction between Coercion and Undue Influence. Concept of Misrepresentation (Sec 17) Essentials and legal rules of Misrepresentation. Concept of Fraud (Sec 18): Essentials and legal Rules of Fraud, when does Silence Amount to Fraud? Distinction between "Misrepresentation and Fraud". Concept of Mistake: Mistake of Fact (Sec 20), Mistake as

to Identity, Mistake as to Subject Matter, Mistake as to Nature of Promise, Mistake of Law (Sec 21), Kinds of Mistake as to Law, Distinction between “Mistake of Fact” and “Mistake of Law”

Unit 7: Legality of Object- Introduction: Objective, Legality of Object: Circumstances in Which the Object of the Contract is Unlawful, Forbidden by Law, Defeats the Provisions of Any Law

Fraudulent, Injurious to Person or Property of Another, Immoral Agreements, Agreements Opposed to Public Policy. Public Policy: Agreements against Public Policy. Agreements Where Object is Unlawful in Part. Contingent Contracts (Sec 31). Void, Voidable, Unenforceable and Illegal Contracts

Unit 8: Performance of Contract- Introduction: Objective. Discharge by Performance: Where performance is dispensed with or excused (Sec 37), Effect of refusal to accept offer of performance (Sec 38), Discharge by refusal of a party to perform promise wholly (Sec 39). Discharge of performance of a contract within a fixed time (Sec 55). Discharge by impossibility of performance and Frustration (Sec 56): Meaning, Definition and Illustrations, Specific grounds of frustration, *Pari delicto* (Equal Guilt). Performance by breach: Remedies for breach of contract.

Unit 9: Quasi Contracts- Quasi Contracts: Meaning of quasi contract, Essential Ingredients of Quasi Contracts. Types of Quasi Contracts: Necessaries supplied to Persons incapable of contracting (Sec 68), Reimbursement (Sec 69), Obligation of person enjoying benefit of Non – Gratuitous act (Sec 70), Finder of goods (Sec 71), Liability of person to whom money is paid, or thing delivered, by mistake or under coercion (Sec 72). Wagering Agreement: Meaning of Wagering agreement, Essential Ingredients of a wagering Agreement, Exceptions, Effect of Wagering Agreement.

Unit 10: Breach of Contract- Breach of Contract: Present Breach or ACTUAL BREACH, Anticipatory BREACH. Circumstances of Breach of Contract. Remedies of Breach of Contract: Quantum Meruit, Specific Performance, Injunction.

Unit 11: Contract of Indemnity and Guarantee- Introduction: Objective. Essential Characteristics of Contract of Indemnity: Kinds of Indemnity, Distinction between English and Indian Law on Indemnity, Rights and Liabilities of Indemnity Holder, Essential Characteristics of Contract of Guarantee: Kinds of Guarantee, Revocation of Continuing Guarantee, Distinction between Indemnity and Guarantee, Right against Principal Debtor, Rights and Liabilities of Co-Sureties, Discharge of Surety

Unit 12: The Consumer Protection Act 1932 -Introduction: Objectives, Definitions: Complaint and Complainant, Consumer Dispute, Defect, Deficiency, Restrictive Trade Practice / Unfair Trade Practice, Consumer Protection Councils: Central Consumer Protection Council, State Consumer Protection Council, Consumer Grievance Redressal Machinery: National Commission, Functions., Jurisdiction, Powers, Relief that can be granted under the Act

Unit 13: Sale of Goods Act 1930 - Introduction: Objective. Definitions. Contract of Sale: Essentials of contract of sale, Price and mode of fixing of price, Caveat Emptor and its exceptions. Conditions and warranties: Types of Conditions and Warranties. Transfer of Ownership: Rules regarding passing of property, Sale by non-owners. Unpaid seller: Definition, Features of an unpaid seller, Right of a buyer.

Unit 14: Negotiable Instruments Act- Introduction: Objectives. Promissory Notes: Definitions, Essential of a Promissory Note. Bill of Exchange: Definition, Essential Elements, Specimen of Bill of Exchange, Distinction between Promissory Note and Bill of Exchange. Cheque: Definition, Essentials of a Cheque, Kinds of Cheques, Specimen of Cheque, Return of Cheque. Bank Draft and Hundis. Holder: Holder in due Course, Special Rights and Privileges of Holder in Due Course. Dishonor of Negotiable Instruments: By Non-Acceptance, By Non Payment, Effect of Dishonor, Notice of Dishonor, Notice when not required, Compensation for Dishonor.

Unit 15: The Competition Law 2002 Introduction: Objectives. Prohibition of Certain Agreements, Abuse of Dominant Position. Regulation of Combinations. Competition Commission of India. Duties, Powers and Functions of Commission. Duties of Director General. Penalties.

SUGGESTED READINGS

1. P.M. Rao "Mercantile Law for CPT Course, PHI Learning. (2011).
2. P.CTulsian "Mercantile Law for CPT Course", Tata McGraw Hill Publication
3. Kapoor N.D.; Elements of Mercantile Law, S. Chand, New Delhi.
4. Kuchal M.C, Business Law, Vikas Publishing House, New Delhi.

LEARNING OBJECTIVES

1. Use critical thinking skills & apply ethical understanding perspective in business situations.
2. Develop a well-presented business plan that is feasible for the budding entrepreneurship to create employable situations for them.
3. Demonstrate the ability to find an attractive market that can be reached economically.
4. Demonstrate ability to identify entrepreneurial opportunities that exist, those that represent untapped markets and underserved markets and can be created by applying existing technologies to new fields and new markets.

Unit 1: Entrepreneurship: Meaning, Characteristics of Entrepreneurship.

Unit 2: Entrepreneur: Meaning, Nature, Types and Functions of an Entrepreneur.

Unit 3: Theories of Entrepreneurship, Qualities of a successful entrepreneur

Unit 4: Leadership, Risk taking, Decision making & Business Planning, Entrepreneurship and Leadership. Origin and development of Entrepreneurship in India.

Unit 5: Entrepreneurial Development Program (EDP): EDP their role, relevance and achievements, Role of Government organizing EDP's; Critical Evaluation.

Unit 6: Government Encouragement to Entrepreneurship, organization of Central and State Government to Help Entrepreneurship, Resources required by the entrepreneur' viz. Finance, manpower and their sources at various stages of development of the enterprise, regulation of Industry, Infrastructure facilities,

Unit 7: Entrepreneurial Behavior, Innovation and entrepreneur.

Unit 8: Role of Entrepreneur: Role of an entrepreneur in economic growth as innovator, generation of employment, opportunities complimenting and supplementing economic growth bringing about social stability and balanced regional development of industries,

Unit 9: Role in export promotion and import substitutions, forex earning, augmenting and meeting local demand.

Unit 10: Snapshot of a few Selected Successful 1st generation entrepreneurs.

Unit 11: Promotion of a Venture, Opportunities Analysis

Unit 12: External environment analysis: Economic – Social – Technological. Competitive factors; Legal requirements for establishment of a new unit and raising funds.

Unit 13 Venture capital sources and documentation required.

Unit 14: Role of Special financial Institutions.

Unit 15: Preparation of a Project – Meaning of the Project Report, Contents of the Project Report, Objectives of the project report, Characteristics of a good project report.

SUGGESTED READINGS

1. Arora, R. and Sood, S.K. Fundamentals of Entrepreneurship and Small Business Management. KalyaniPublishers, Ludhiana.
2. Desai, V. Small-Scale Industries and Entrepreneurship. 3/re, Himalayan Publishing House, Mumbai.
3. Ramachandaran, K. Managing a New Business Successfully. Global Business Press, New Delhi.
4. Gupta C B and Khanka S, Entrepreneurship & Small Business Management, Sultan Chand and Sons, New Delhi.

COURSE CODE DCM1205

ECONOMIC ENVIRONMENT IN INDIA

LEARNING OBJECTIVES

- To understanding the financial System and Economic Development.

- To understand about the various types of financial market operating in Indian market.
- To analysis the comprehensive study of various financial market instruments.
- To understanding the recent development in the field of Financial Institutions, Market and Service.

Unit 1: Economic Development and Determinants of Economic Development: Meaning of development, meaning of growth, indicators of development, factors of development in India.

Unit 2: Indicators of Economic Development: Technological, human, natural, institutional factors.

Unit 3: Indicators of Economic Development: Capital formation & productivity ratios and the other determining factors of Economic Development.

Unit 4: Planning in India and Five Year Plans: Meaning, rationale, the process and features and objectives of Indian planning. Strategy of planning under different plans. Appraisal of five year plans.

Unit 5: Economic Reforms: Liberalisation, Privatisation, Globalisation. Performance Trends.

Unit 6: NITI Aayog: Structure, functioning, policy.

Unit 7: Industrial Development and Private sector in India: Private Sector: Growth, distribution.

Unit 8: Role of public sector, problems of public sector, the issue of privatization. role of private sector.

Unit 9: Government Policies of public sector, problems of public sector, the issue of privatization.

Unit 10: Agriculture in India, Agriculture Production & Productivity:- The role of Agriculture, Nature of India's agriculture and Agriculture policy in India. Recent trends.

Unit 11: National Income, population, poverty and Unemployment.

Unit 12: Transport System and Service Sectors in India:- Importance of transport, modes of transport, growth related problems in transport.

Unit 13: Service Sector: Meaning of services and importance on the value of services, the types of services, factors and role of the sector in Indian economic development.

Unit 14: Banks and their Assistance to Development Banking structure in India, Roles and responsibilities of banks in economic development.

Unit 15: Banking sector reforms: Narsimham Committee recommendations, BASEL norms

SUGGESTED READINGS

1. Datta Ruddar & Sundharam K.P.M. Indian Economy, (36th Edition), S.Chand & Co Ltd, New Delhi.
2. Chakraborty, S (1987), Development Planning-The Indian Experience, Oxford, Clarendon Press.
3. Ahuja H.L (2016). Economic environment of Business. S.Chand & Sons, New Delhi.
4. Adhikary M.(2009). Economic environment of Business. S.Chand & Sons, New Delhi.

SEMESTER III

COURSE CODE DCM2101	BUSINESS COMMUNICATION
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LEARNING OBJECTIVES

- To understand the role, scope and application for effective communication in setting up of businesses.
- To learn different types of communication which enhances the critical thinking to solve real world problems.
- To develop the ability to think and enhance the presentation skills using verbal and non-verbal communication processes.
- To understand the basic concepts and theories underlying individual behavior besides developing better insights into one's own self.
- To make students recognize the intrapersonal, interpersonal and organization communication and different barriers of communication associated in global setups.

- To learn different types of corporate letter writing skills which enhances the critical thinking to solve real world problems.
- To enhance different listening skills which helps to attend interviews. Understand the different concepts for conducting meetings

Unit 1 - Basic Principles of Communication - Introduction, Objectives, Communication -- Meaning, Communication Process, Barriers to Communication, Classification of Communication, Importance of Communication in the Workplace.

Unit 2 - Types and Channels of Communication – Introduction, Types of Communication, Usage of verbal communication, Characteristics of non-verbal communication, Classification of Non-verbal Communication, Classification of Communication Channels, Selecting the appropriate channel, Comparison of oral and written communication channels.

Unit 3 - The Nature of Business Communication - Types of Business Communication, Internal business communication, External business communication, Communication Network in Organisations - Formal communication network and Informal communication network.

Unit 4 - Guidelines for Written Business Communication - General Principles of Writing, Writing methodology, Tips on writing style, Active vs. passive voice, Spelling and punctuation

Common errors in English, Principles of Business Writing: Tone, Emphasis and subordination Write at an appropriate level of readability.

Unit 5 - Internal Business Communication – Memo: Principles of précis writing, Components and format of a memo, Language and writing style of a memo, Circulars and Notices.

Unit 6 - Internal Business Communication – Electronic Media and Shareholder Communication, Intranet Advantages and disadvantages of intranet, Communicating through e-mail, Principles of e- mail communication, e-mail etiquette, Communication through Instant Messaging, Three step process for successful IM, Communication with Shareholders.

Unit 7 - External Business Communication – Writing Business Letters, Principles of Writing Business Letters, Types of Business: Routine letters, Claim Letters and Acknowledgement Letters, Persuasive letters, Format for Business Letters: Direct organisational plan and Indirect organisational plan.

Unit 8 - Letter, Composition and Summary, Writing Skills, Letter Writing: Informal Letter

Formal Letter, Picture Composition, Narrative Composition, Descriptive Composition, Composition, Summary Writing, Other Forms of Written Communication: E-mails, Minutes Agenda, Telegrams, Fax, Reports.

Unit 9 - Writing Skills, Principles of Effective Writing, Curriculum Vitae: Curriculum Vitae vs Resume, Purpose of a CV, Preparation of a CV, Types of CVs, Cover Letter/Job Application, Official Correspondence: Internal Correspondence, External Correspondence, Business Correspondence.

Unit 10 - Reading Skills for Effective Business Communication, Reading – Overview, Purposes of reading, Reading as a skill, Types of Reading: Skimming, Scanning, Extensive reading, Intensive reading, Loud and silent reading, SQ3R Technique of Reading.

Unit 11 - Listening Skills, Listening - Importance of Listening, hearing versus Listening, Listening Process, Types of Listening, Barriers to Listening: Physical Listening and Body Language, Listening Styles, General Classification of Listening Styles, Styles of Listening Based on Public Speaking, Listening Tips.

Unit 12 - Writing Business Reports -Report, Types of Business Reports, Format for Business Reports, Steps in Report Preparation.

Unit 13 - Employment Communication – Resumes and Cover Letters: Writing a Resume, Types of resumes, Components of resumes, Language and other guidelines for resumes, Writing Job Application Letters, Other Letters regarding Employment, Job Search Plan.

Unit 14 - Employment Communication – Group Discussions and Interviews, Group Discussion: Skills required for a GD, Types of GDs, Strategies for GDs: dos and don'ts.

Unit 15 - Job Interviews: Interviewee's perspective – before the job interview, During the job interview, After the job interview, The interviewer's perspective, Chronology of the interview, Other Interviews.

SUGGESTED READINGS-

1. Meenakshi Raman, Prakash Singh, Business Communication, Oxford; Second edition, 2012.
2. Meenakshi Raman, Sangeeta Sharma, Technical Communication, Oxford publications, 2011.
3. Bhende , Pradhan , Thakur Krishan Namboodiri, Business Communication, HimalayaPublishing House, 2007.

COURSE CODE – DCM2102	FINANCIAL MANAGEMENT
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LEARNING OBJECTIVES

- To make students understand fundamental concepts of financial management.
- To understand the different tools and techniques of financial management.
- To make students learn and apply financial management in theoretical as well as practical decision scenarios.
- To make students aware of scope of Financial management and recent developments and challenges in the field of discipline.

Unit 1: Evolution, Scope and Functions of Finance Managers- Introduction; Scope of Finance; Financial Management System; Finance Functions ; Role of a Finance Manager

Unit 2: Objectives of a Firm – Introduction; Profit Maximization; Shareholders' Wealth Maximization (SWM)

Unit 3: Financial Planning – Introduction; Meaning of Budget; Types of Budgets; Advantages of Budgeting; Responsibility Accounting

Unit 4: Time Value of Money - Introduction; Concept of Time Value of Money; Compounding Method ; Discounting Method

Unit 5: Cost of Capital – Introduction; Cost of Capital; Cost of Debt; Cost of Preference Capital; Cost of Equity Capital; Approaches to Derive Cost of Equity; Weighted Average Cost of Capital and Weighted Marginal Cost of Capital

Unit 6: Financial and Operating Leverage – Introduction; Meaning of Financial Leverage; Measures of Financial Leverage; Calculation of Earnings Per Share (EPS) and Return on Equity (ROE) ; Financial and Operating Leverages

Unit 7: Capital Budgeting Decisions- Introduction; Capital Budgeting Process ; Methods to Evaluate Investment Proposals ; Capital Rationing

Unit 8: Capital Structure Theories - Introduction; Relevance of Capital Structure Theories ; Irrelevance of Capital Structure

Unit 9: Sources of Finance - Introduction; Short-term Finance ;Long-term Funds

Unit 10: Asset-Based Financing – Introduction; Lease Financing; Hire Purchase Financing; Infrastructure Project Financing

Unit 11: Dividend Policy – Introduction;Dividend Policy; Financing and Dividend Decision; Dividend Relevance: Walter’s Model

Unit 12: Working capital Management: Introduction; Concepts of Working Capital ; Operating Cycle Method

Unit 13: Management of Cash – Introduction ; Motives for Holding Cash; Facets of Cash Management; Cash Planning; Cash Forecasting and Budgeting.

Unit 14: Determining the Optimum Cash Balance ; Investing Surplus Cash in Marketable Securities

Unit 15: Credit Policy: Nature and Goals ;Collection Procedures ; Nature of Inventory

SUGGESTED READINGS-

1. Pandey I M, Financial Management, Vikas Publishing House, 2015 Edition.
2. Khan MY & Jain PK, Financial Management: Text, Problems and Cases, Tata McGraw-Hill,7th Edition
3. Chandra P., Financial Management :Theory and Practic, Tata McGraw-Hill, 8th Edition
4. Bhat Sudhindra, Financial Management: Principles and Practice, Excel Books, Latest edition
5. J.V. Horne & J.M. Wachowicz, Fundamentals of Financial Management, Prentice-Hall, Latestedition
6. L.J. Gitman& C.J. Zutter, principles of Managerial Finance, 2015 (14th Edition)

COURSE CODE - DCM2103	COST ACCOUNTING
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LEARNING OBJECTIVES

1. To make student aware of the costs and benefits of different conventional and contemporary costing systems.
2. To make student understand various costing systems and their usage.

3. To apply cost accounting methods for both manufacturing and service industry.
4. To understand the system of reconciling the books of cost and financial accounting

Unit 1: Nature and Significance of Cost Accounting: Fundamental principles of cost accounting, its objectives, merits & demerits, comparison to Financial Accounting.

Unit 2: Analysis & Classification of Costs: Identification of costs, collection and classification of costs. Installation of a costing system and drafting a cost sheet.

Unit 3: Materials: Nature of materials and procedure for acquiring, storing and issuing of materials. Fixation of inventory levels and methods of pricing of issues.

Unit 4: Labour: Methods of time keeping, identification & treatment of idle time, wage system, overtime, bonus and labor turnover.

Unit 5: Overheads: Collection & classification of overheads, allocation of overheads, apportionment, re- apportionment, primary distribution, secondary distribution and the methods of distribution.

Unit 6: Reconciliation of Cost & Financial Accounting: Need for reconciliation between cost and financial accounts and the reasons for differences in profits.

Unit 7: Drafting a Reconciliation Statement and Memorandum Reconciliation Account.

Unit 8: Job Costing: Features of job costing, the types, application and preparation of job cost sheet is dealt with.

Unit 9: Contract Costing: The difference between job and contract costing. Contract ledger with a specimen.

Unit 10: Ascertainment of profit or loss on contract, work-in-progress, cost plus contracts and escalation clause.

Unit 11: Process Costing: Meaning and treatment of normal loss, abnormal loss, inter-process profit, Equivalent production.

Unit 12: Process Costing: Preparation of process accounts and joint and by- products.

Unit 13: Operating Costing: Features of operating costing, industry it is applicable to, calculation of passenger kilometers, tonne kilometer and drafting of operating cost sheet.

Unit 14: Budgetary Control: An introduction to budgets, its objectives, advantages.

Unit 15: Principles of preparing a budget, budget manual and kinds of budgets.

SUGGESTED READINGS-

1. Jawaharlal & Srivastawa, Cost Accounting, McGraw Hill Education (India) Pvt. Ltd., 2018.
2. Agarwal N.K. Cost Accounting” Asian Books 2017.
3. Arora M N, A Text-Book of Cost & Management Accounting, Vikas Publishing House PvtLtd., New Delhi.
4. Bhattacharya A K. “Principles & Practice of Cost Accounting” PHI Learning, 2019.
5. Oswal, Rajpurohit & Maheshwari, Cost Accounting, Ramesh Book Depot Jaipur, 2020.

COURSE CODE - DCM2104

BUSINESS STATISTICS

LEARNING OBJECTIVES

- Describe and demonstrate the use of statistical techniques to develop analytical skills.
- Understand and apply techniques for summarizing and analysing data.
- Define and learn the concept and applications of index numbers and time series in business decision making skills.
- Understand the strength and direction of linear relationship between variables and to predict the changes in variable due to the other variables.
- Develop skills of quantitative data analysis and interpretation of its results.

Unit 1- Information and Data Sources: Introduction, Objectives, Need for Information in Decision- making, types of data, Data Sources: Primary v/s Secondary, Research Procedure. Measurement of Scale, Methods of collecting primary and secondary data.

Unit 2- Data Collection Methods: Introduction, objectives, observation, questionnaire, drafting and framing of a questionnaire, interviews, types of interviews, experiments.

Unit 3- Data Analysis Techniques: Introduction, objectives, Percentages, Ratios and Averages, Mean, Mode and Median, Quartiles, Range, Standard Deviation, Comparison of Various Measures of Dispersion.

Unit 4- Index Numbers: Introduction, Objectives, Index Numbers, Its Types, Methods of Constructing Index Numbers, Problems in Constructing Index Numbers, Value Index Numbers, Tests of Consistency, Base Shifting, Splicing, Deflating, Uses and Importance of Index Numbers.

Unit 5- Data Representation: Introduction, Objectives, Tables, Types of Tables, Graphs, Types of Graphs, Line graphs, Frequency Polygon, Histograms, Ogives, Diagrams, types of Diagrams.

Unit 6- Correlation: Introduction, Objectives, Correlation Analysis, Coefficient of Correlation, Least Square Method, Simple Regression Coefficient, Karl Pearson's coefficient, probable error, Spearman's Rank Correlation,

Unit 7- Regression: Introduction, Simple linear regression, Least Square Method, Standard Error of Estimate.

Unit 8- Time Series: Introduction, Components of Time Series, Methods of Measuring Trends: Trend Analysis, Cyclical effect, Measurement of Seasonal Variations: Simple Average, Moving Average, Irregular Variations and Seasonal Adjustments.

Unit 9- Testing of Hypothesis: Introduction, Hypotheses Formulation, Statistical Decision Making, Type I and type II errors, Null and Alternate Hypothesis, Critical Region, Penalty, Standard Error,

Unit 10 - Testing of Hypotheses : Testing of Means and Proportions.

Unit 11- Chi-Square Test: Introduction, Degree of Freedom, Applications of Chi-square test, Steps in Chi Square Test, Yates' Correction, Chi Square as a test of Population Variance, Properties of Chi Square.

Unit 12- t-Test, z-Test and Analysis of Variance: Introduction, t- Test; One sample and two sample tests, Z-Test,

Unit 13 - Analysis of Variance (ANOVA): Degree of Freedom, F-Distribution, ANOVA table.

Unit 14 - - Research Report Writing: Introduction to Report Writing, Types of Research Reports, Characteristics of a good research report.

Unit 15 - Structure of a Report, Presentation of a Report, References in Report: reference writing: foot note, end note, in-text citation, bibliography, citation styles.

SUGGESTED READINGS-

1. S.P. Gupta, Statistical Methods, S. Chand Publication, 2013.
2. Naval Bajpai, Business Statistics, Pearson education, 2009.
3. J.S. Chandan, Business Statistics, Vikas publication, 2011
4. C.R. Kothari, Research Methodology, New age international publication, 2018

COURSE CODE DCM2105	FINANCIAL STATEMENT INTERPRETATION
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Learning objectives:

- To Understand the concept of financial statement analysis and interpretation and analyze how to read the financial statements.
- To describe the financial statements (Comprising statement of comprehensive income, balance sheet, cashflow, statement of change in equity) from a user perspective.
- To Explain the importance of ratio analysis and how to interpret the ratios for financial statement interpretation.
- To analyse the stock market performance of corporates and how meaningful information can be drawn for analysis & investment purpose.

Unit 1: Concept of Regulation of financial statements

Unit 2: Role of the International Accounting Standards Committee Foundation

Unit 3: Constituent bodies of International Accounting Standards.

Unit 4: The role of the auditor

Unit 5: The meaning of fair presentation.

Unit 6: Financial statements: Income statement

Unit 7: Statement of comprehensive income.

Unit 8: Statement of financial position.

Unit 9: Statement of cash flows.

Unit 10: Statement of changes in equity.

Unit 11: Analysis of financial statements: Profitability, earnings, operating performance and efficiency, Liquidity, solvency.

Unit 12: Working capital management, Asset and capital structures, including gearing.

Unit 13: Cash flows and cash flow management.

Unit 14: Stock market performance including earnings, dividend and price relationships, common size statements, trend analysis, inter-firm analysis and failure prediction models.

Unit 15: The limitations of financial ratio analysis.

SUGGESTED READINGS-

1. Dr. John Robertson - Financial ratio analysis - John Robertson publishers.
2. Anthony, Roberts; Hawkins, David; Merchant, Kenneth A.- Accounting: Text and Cases- McGrawHill.

SEMESTER IV

COURSE CODE - DCM2201	INDIRECT TAXES
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Learning objectives:

- To make students understand basic concept of indirect taxes and Goods and Service Tax.
- To understand the structure of GST & levy and collection of tax and tax credit.
- To Develop the understanding about the provisions regarding registration, exemption, supply and filing of returns under the Act.
- To understand the Basic Custom Law and Excise Duty in India.

Unit 1: Concept of Indirect Taxes: Objective, Concept & Features of Indirect taxes. Principle of Indirect Taxes.

Unit 2: Goods & Service Tax Laws: Introduction to Goods and Services Tax (GST) – Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes-

Unit 3: Benefits of implementing GST, Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST.

Unit 4: GST Council: Structures Power and Functions. Provisions for amendments.

Unit 5: Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration.

Unit 6: Exempted goods and services – Rates of GST.

Unit 7: Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Eway- Billing

Unit 8: Assessment and Returns: Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD). Furnishing details of outward supplies and inward supplies, First, return Annual return and Final return.

Unit 9: Customs: Role of customs in international trade.

Unit 10: Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit.

Unit 11: Kinds of duties – basic, auxiliary, additional or countervailing; Basics of levy advalorem, specific duties.

Unit 12: Prohibition of export and import of goods, and provisions regarding notified and specified goods;

Unit 13: Import of goods – Free import and restricted import; Type of import – import of cargo, import of personal baggage, import of stores.

Unit 14: Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports, the export of cargo, the export of baggage; Export of cargo by land, sea and air routes.

Unit 15: Excise Duty: State Excise, CENVAT. Detail study of State Excise during the calculation of Tax.

SUGGESTED READING-

1. Dr. H.C. Mehrotra, Prof. V P Agarwal: Indirect Taxes, Sahitya Bhawan Publications Agra.
2. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
3. The Central Goods and Services Tax, 2017
4. The Constitution (One hundred and First Amendment) Act, 2016
The Integrated Goods and Services Tax, 2017

COURSE CODE - DCM2202

CORPORATE FINANCE

LEARNING OBJECTIVES

- To make students understand the fundamental concepts of corporate finance and the implications.
- To make students aware of the various sources of finance and securities and the underlying theories and models pertaining to their usage
- To make students understand and apply various concepts related to corporate securities.
- To develop an insight into various corporate events along with their regulatory aspects and their effects on corporate entities.

Unit 1: Corporate Organization: Introduction, Objectives, Definition of Company, Evolution of Corporations - History of Corporations in India, Nature and Advantages of incorporation, Disadvantages of incorporation, Kinds of Company, Incorporation of the Company-Position of Pre- incorporation Contracts, Commencement of Business, Memorandum of Association, Articles of Association, Management Structure of Companies- Qualifications of Directors, Powers of Board of Directors, Company Management.

Unit 2: Promotion of Corporate Enterprises : Introduction, Objectives of forming a Company, Discovery, Investigation and Analysis, Assembling Elements of Business: Collection of

Information Data Mining for Project Selection, Analysis of Competitive Forces, Constructing a Rating Index, Product Selection and Measuring Market Potential, Financial Structure for Business- Cost of Equity Cost of Debt, Cost of Total Capital, The debt equity mix, Legal Process of Registration of Companies

Unit 3: Corporate Ownership Securities: Introduction, Objectives, Concept of Corporate Ownership Agency problem. Types of Ownership Securities – Ordinary Shares, Types of Ownership Securities

– Preference Shares, Issue of Shares to Public-Private Placement of Shares, System of Corporate Reporting, Offer Price of shares-Shares issued at discount, Bonus Shares, Stock Splits, Shares buyback, Dividend Policy

Unit 4: Corporate Creditorship Securities-Introduction, Objectives, Equity Capital and Borrowed Capital distinguished, Characteristics of Bonds, Types of Conventional Bonds-Secured and Unsecured bonds, Senior and Subordinate bonds, Registered and Unregistered bonds, Convertible and Non-convertible bonds, Bonds with Variants and Combinations, Corporate Bonds in European context- Collateralized Trust Bonds, Special types of Bonds- Equipment Trust Bonds, Guaranteed Bonds, Debenture Bonds, Mortgage Bonds, Bond Yields and Bond Prices - Three types of bond yield, Day count conventions, Relationship between Bond price and Bond yield.

Unit 5: Long Term Finance in India – Introduction, Objectives, Internal Source of Long Term Finance – Reserves External Sources of Long Term finance Equity-Equity, Hybrid instruments, Entering the Primary Market, External Sources of Long Term finance Bonds-Characteristics of Equity Capital and Borrowed Capital Differentiated, Cost of Capital to Determine Long Term Finance, Foreign Capital for Long Term Finance Regulatory framework – Foreign Investment Promotion Board, Public Deposits, Venture Capital- Salient features of Venture capital funds.

Unit 6: Medium Term Finance in India -Introduction, Objectives, Purposes of rising Term finance, Sources of raising Term Finance -Financial Institutions, Banks as Term Finance Providers-Term Loan as reimbursement of capital, Extent of Term loan, Determining Repayment Schedule Coverage Ratios, Margin of Security, Deferred Payment Guarantee, Hire-Purchase Finance Hire- purchase and Sale, structuring a Hire-purchase Deal.

Unit 7: Short Term Finance in India-Introduction, Objectives, Kinds of Working Capital, Management of Working Capital-Factors influencing Working Capital Requirement, Controlling Length of Operating Cycle, Consequences of under- and over-assessment of

Working Capital, Sources for Financing Working Capital, Accounts payable, Bank Loans, Public Deposits, Commercial Papers, factoring services.

Unit 8: Annual Reports of Corporates-Introduction, Objectives, Corporate Reporting Practices-The Accounting Standards, Auditing of Accounts, Books to be maintained-Books of Account and Records, Registers to be maintained, Financial Reports of Companies – Structure. The Balance Sheet – Share Capital and Liabilities, The Balance Sheet – Assets, A Typical Format of a Balance Sheet, Profit and Loss Account, Cash Flow Statement, A typical form of Cash flow statement, Report of the Board of Directors, Corporate Governance.

Unit 9: Time Value of Money -Introduction, Objectives, Time Value of Money, Required Rate of Return- Investor's Required Rate of Return, Future Value of Single Cash flow-Compound Interest, Conversion period, Determining Future Value, Future Value of Annuity-Future Value of an Annuity Due, Present Value of an Annuity-Present Value of an Annuity Due, Present Value of Uneven Series, Application in Financial Management.

Unit 10: :- Valuation of Bonds and Shares-Introduction, Objectives, Bond Characteristics and Terminology used, Government Securities Market - Types of Government Securities, Valuation of Bonds, Bond Yield-Three Types of Bond Yield, Day count conventions, Relationship between Bond Price and Bond Yield, Valuation of Shares-Valuation of Preference Shares, Valuation of Ordinary Share.

Unit 11: Capital Structure and Cost of Capital – Introduction, Objectives, Capital Structure and Cost of Capital, Cost of Equity-Dividend Capitalization Approach or Cost Theory of Capitalization, Earnings Theory of Capitalisation, Cost of Reserves, Cost of Debt- Cost of Commercial Paper, Cost of Redeemable Preference Share, Cost of Current Liabilities, Cost of Total Capital, Factors affecting Cost of Total Capital.

Unit 12: Corporate Expansion and Amalgamation-Introduction, Objectives, Corporate Expansion- Relationship between Investment and Sales, Motives of Expansion, Kinds of Expansion, Sourcing Funds for Expansion, Business combinations–Types and Modalities, Advantages to the Acquirer in a Merger, Valuing Synergy–An illustration, Modes of Merger or Amalgamation-Illustration of Financing of Merger.

Unit 13: Corporate Reorganisation & Reconstruction – Introduction, Objectives, Financial Failure – Causes and Results-Early Detection Financial Distress, Corporate Reorganization, Corporate Reconstruction-Divestiture, Variants of Divestiture, Other variants of Restructuring.

Unit 14 : Term structure of Interest Rates, Managing Bond Portfolio, Options, Futures and Other Derivatives.

Unit 15: Corporate Expansion and Corporate Amalgamation.: Merger in nature of amalgamation and merger in nature of purchase.

SUGGESTED READINGS-

1. Brigham and Ehrhardt, Corporate Finance - A focused Approach, Cengage Learning, 1st Edition, 2008.
2. M.Y Khan, Indian Financial System, Tata McGraw Hill, 5th Edition, 2008
3. Smart, Megginson, and Gitman, Corporate Finance, 1st Edition, 2008.
4. Krishnamurthy and Viswanathan, Advanced Corporate Finance, PHI Learning, 2008.

Website of SEBI

COURSE CODE - DCM2203

CORPORATE ACCOUNTING

LEARNING OBJECTIVES

1. To make students understand the financial statements of company within the frame work of Ind AS.
2. To make them develop a process for issue and redemption of shares.
3. To understand the construction of the restructured capital structure in the financial statement of companies.
4. To calibrate the procedure involved in Amalgamation of companies.

Unit 1- Corporate Accounting: Introduction and Objectives of Corporate Accounting, Different types of companies.

Unit 2- Shares and Share Capital: Meaning and types of shares and share capital, Accounting Entries, Employee Stock Option Scheme (ESOS), Undersubscription and Oversubscription, Issue of shares at premium or discount, Forfeiture of Shares, re-issue of forfeited shares Surrender of Shares, Issue of Two Classes of Shares, Lien on Shares, Alteration of Share Capital, Reserve Capital, Redemption of Preference Shares.

Unit 3- Debentures: Meaning, objectives and classification of debentures. Issue of debentures, writing off loss on issue of debentures.

Unit 4 - Redemption of debentures, redemption in a Lump Sum after the expiry of a fixed period, Trustees for Debenture holders.

Unit 5- Valuation of Goodwill and Shares: Introduction, objectives and methods for the valuation of Goodwill and shares.

Unit 6- Final Accounts: Introduction, objectives and preparation of a company's final accounts such as the balance sheet and the profit and loss account.

Unit 7- Acquisition of Business and Profit Prior to Incorporation: Introduction, objectives of Acquisition of business and profits between pre and post incorporation periods.

Unit 8- Internal Reconstruction: Introduction, objectives and meaning of internal reconstruction, Surrender of Shares, dissenting shareholders and Reconstruction Schemes.

Unit 9- External Reconstruction, Amalgamation and Absorption: Introduction and objectives of amalgamation, absorption and external reconstruction, Vendor and Purchasing Companies, Alternative Treatment in Case of External Reconstruction, Inter-Company Owings and Unrealized Profits, Inter- Company Investments and Amalgamation Schemes.

Unit 10- - Acquisition of Business and Profit Prior to Incorporation: Introduction, objectives of Acquisition of business and profits between pre and post incorporation periods.

Unit 11 - Holding Companies (One subsidiary): Introduction and objectives of a holding company and difference between wholly-owned and partly-owned subsidiaries, consolidated financial statements.

Unit 12- External Reconstruction, Amalgamation and Absorption: Introduction and objectives of amalgamation, absorption and external reconstruction, Vendor and Purchasing Companies, Alternative Treatment in Case of External Reconstruction, Inter-Company Owings and Unrealized Profits, Inter- Company Investments and Amalgamation Schemes.

Unit 13- Company Liquidation Accounts: Introduction, objectives and meaning of liquidation, statement of affairs and the liquidator's final statement of accounts

Unit 14 - Holding Companies (One subsidiary): Introduction and objectives of a holding company and difference between wholly-owned and partly-owned subsidiaries, consolidated financial statements.

Unit 15 - Accounts of Government Companies and Statutory Corporations: Introduction and objectives of Accounting for government companies, Components of Government Accounting.

SUGGESTED READING

1. Shukla, M.C. Grewal, T.S and Gupta, S.C.L: Advanced Accounting II, S. Chand & Co. New Delhi.Latest edition with Ind.As
2. Gupta, R L and M Radhaswamy, Financial Accounting, Sultan Chand & Sons, New Delhi. 2018
3. Maheshwari S. N: Financial Accounting, Vikas Publishing House, New Delhi 2019 with Ind. As.

Jain, Khandelwal, Pareek & Dave: Corporate Accounting, Ajmera Book Co., Jaipur

COURSE CODE - DCM2204	ENVIRONMENTAL SCIENCE
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LEARNING OBJECTIVES

- Remember environmental components and their processes to make aware and sensitive.
- Understand environmental problems concerning with human activities and developmental processes.
- Acquire skills for identifying and solving environmental problems.
- Apply strategies for conservation of nature and natural resources and to solve the emerging problems related to environmental degradation.
- Evaluate environmental concern of business and commerce.
- Design developmental plans and strategies in the perspective of sustainable development

Unit 1 Introduction: Multidisciplinary nature, scope and importance, sustainability, and sustainable development.

Unit 2 Ecosystems: Concept, structure and function, energy flow, food chain, food webs and ecological succession, examples.

Unit 2 Natural Resources (Renewable and Non-renewable Resources): Land resources and land use change, Land degradation, soil erosion and desertification, deforestation.

Unit 3 Water: Use and over-exploitation, floods, droughts, conflicts.

Unit 4 Energy resources: Renewable and non-renewable energy sources, alternate energy sources, growing energy needs, case studies.

Unit 5 Biodiversity and Conservation: Levels, biogeographic zones, biodiversity patterns and hot spots.

Unit 6 India as a mega-biodiversity nation.

Unit 7 Endangered and endemic species, threats, conservation, biodiversity services.

Unit 8 Environmental Pollution: Type, causes, effects, and controls of Air, Water, Soil and Noise pollution.

Unit 9 Nuclear hazards and human health risks, fireworks, solid waste management, case studies. **Unit 10** Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain.

Unit 11 Environment laws, environmental protection acts, international agreements.

Unit 12 Nature reserves, tribal populations and rights, human wildlife conflicts in Indian context.

Unit 13 Human Communities and the Environment: Human population growth, human health and welfare.

Unit 14 Resettlement and rehabilitation, case studies.

Unit 15 Disaster management, environmental ethics, environmental communication and public awareness, case studies.

SUGGESTED READINGS-

1. R. Rajagopalan, Environmental Studies: From Crisis to Cure, Oxford University

Press, 2016.

2. A. K. De, Environmental Studies, New Age International Publishers, New Delhi, 2007.
3. E. Bharucha, Text book of Environmental Studies for undergraduate courses, Universities Press, Hyderabad, 2013.

COURSE CODE DCM2205	HUMAN RESOURCE MANAGEMENT
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LEARNING OBJECTIVES

- Describe the concept of human resource management and human resource planning.
- Interpret and illustrate human resource forecasting, job analysis, recruitment, selection and induction.
- Design and implement strategy for understanding the need for training and development of employee leadership, motivation and morale.
- Elaborate compensation, wage determinants, wage policies and incentives.
- Learn about performance appraisal, job evaluation and career planning.
- Demonstrate ability to manage people by handling grievance, discipline and understand separation retrenchment and discharge for skill enhancement.

Unit 1: Introduction to Human Resource Management: Definition and Concept, Features Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices.

Unit 2: HRM and Personnel Management: Introduction, Concept of Personnel Management, Personnel Management in India, Functions of the Labour Welfare Officer, Difference Between Personnel Management and HRM

Unit 3: Human Resource Planning: Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP

Unit 4: Job Analysis and Design: Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design

Unit 5: Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment

Unit 6: Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection

Unit 7: Induction: Introduction, Meaning and Definition of Induction, Need for Induction, Problems Faced during Induction, Induction Programme Planning

Unit 8: Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training

Unit 9: Performance Appraisal: Introduction, Concept of Performance Appraisal, Purpose of performance appraisal, Process, Methods of Performance Appraisal, Major Issues in Performance Appraisal.

Unit 10: Wages and Salary: Introduction, Nature and Significance of Wage and Salary Administration, Theories of Wages, Methods of Wage Fixation

Unit 11: Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme

Unit 12: Employee Relations: Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counseling

Unit 13: Employee Empowerment: Introduction, Concept of Employee Empowerment, Process of Empowerment, Empowerment in Indian Scenario.

Unit 14: Empowerment in Global Scenario

Unit 15: International HRM: Introduction, Comparison of Domestic and International HRM, Challenges in International HRM

SUGGESTED READINGS-

1. Gary Desslar, Human Resources Management, Prentice Hall, 2007
2. David A. Decenzo & S.P. Robbins, Human Resource Management, Wiley India Private Limited, 2011
3. C. B. Matoria & S.V. Gankar, Personnel Management, Himalaya Publishing, 2008
4. K. Aswathappa, Human resource management: Text and cases, Tata McGraw Hill, 2008
5. Monappa & Saiyaddin, Personnel Management, Tata McGraw, 2010

SEMESTER V

COURSE CODE DCM 3101	MANAGEMENT ACCOUNTING
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LEARNING OBJECTIVES

- To understanding the application of management accounting techniques in order to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
- To apply Ratio analysis techniques for evaluation of business performance.
- To Apply Cash Flow and Fund flow techniques for preparation of financial statements under different situations and help management for decision making.
- To Understanding the concept of Absorption and Marginal costing and while dealing with risk and uncertainty in real business scenario.
- To Perform cost variance analysis and demonstrate the use of standard costs in performance management.
- To make students aware about the management audit procedure and trained them to prepare the report while using the MIS technology.
- It also aims to prepare appropriate management reports under different situations and helps to learn the importance of social accounting and sustainability management.

Unit 1: Introduction, Objectives, Evolution of Management Accounting, Meaning and Definition, Nature of Management Accounting, Scope and Importance of Management Accounting, Functions and Objectives of Management Accounting, Management Accountant: His Status and Functions, Duties of Management Accountant, Distinction between Management Accounting and Financial Accounting, Distinction between Management Accounting and Cost Accounting.

Unit 2: Analysis and Interpretation of Financial Statements: Introduction, Objectives, Concept and Types of Financial Statements, Significance and Importance of Financial Statements, Methods of Analysis of Financial Statements: Comparative Income Statements, Comparative Balance Sheets, Common Size Income Statements, Common Size Balance Sheets, Trend Analysis.

Unit 3:- Ratio Analysis:- Introduction, Objectives, Definition and Meaning, Objectives of Ratio Analysis, Significance and limitations of Ratio Analysis, Classification of Ratios, Calculation and Interpretation of Ratios: Profitability Ratios, Liquidity Ratios, Solvency Ratios, Activity Ratios.

Unit 4: Fund Flow Statement: - Introduction, Objectives, Meaning of Funds Flow Statement, Concept of Fund, Advantages and limitations of Fund Flow Statement, Schedule of Changes in Working Capital, Preparation of Funds Flow Statement.

Unit 5: Cash Flow Statement: Introduction, Objectives, Meaning, Difference between Fund Flow Statement and Cash Flow Statement, Advantages and limitations of Cash Flow Statement, Preparation of Cash Flow Statement.

Unit 6: Marginal Costing: Introduction, Objectives, Meaning and Definition, Distinction between Absorption Costing and Marginal Costing, Volume – Cost – Profit Analysis, Application of Marginal Costing and Volume-Cost-Profit Analysis.

Unit 7: Standard Costing: Introduction, Objectives, Meaning and Definition, Establishing Cost Standards, Standard Cost Card (Standard Cost Sheet), Standard Costing and Marginal Costing, Standard Costs and Estimated Costs, Advantages and limitations of Standard Costing System

Unit 8: Variance Analysis: Introduction, Objectives, Meaning & Definition, Analysis of Variance, Cost Variance, Sales Variance

Unit 9: Management information system: Introduction, Objectives, Meaning and Definition of Management Information System, Elements or Components of Management Information System, Characteristics of an Effective Management Information System.

Unit 10: Types of Management Information Systems, Advantages and Limitations of Management Information System, Prerequisites of an Effective and Installation of Management Information System, Misconceptions about Management Information System.

Unit 11: Management Audi: Introduction for Management Audit, Objectives, Meaning and Definition of Management Audit, Objectives and Advantages of Management Audit, Scope and Need of Management Audit, Conduct of Management Audit, Difference between Compliance Audit and Management Audit.

Unit 12: Management Reporting: Introduction, Meaning of Report and Reporting, Essential features of an Ideal Report, Designing and Installation of Reporting system, Types of Reports, Drafting of Reports under different situations.

Unit 13: Social Cost Benefit Analysis: Introduction, Objectives, Meaning and Definition: Indicators of Social Desirability.

Unit 14: Major Areas of Social Accounting (SA): Objectives and Need of Social Accounting, Advantages and Disadvantages of Social Accounting.

Unit 15: Sustainability: Sustainability Management, Companies adopting Sustainability Management.

SUGGESTED READINGS-

1. Khan MY & Jain PK, Management Accounting: Text, Problems and Cases, Tata Mc Graw Hill, New Delhi 2019
2. Bhattacharyya Debarshi, Management Accounting, Pearson publications 2018
3. Rajpurohit, Joshi, Management Accounting, Rajasthan Pathya Prakashan, 2019
4. Maheshwari, S.N., Cost & Management Accounting, Sultan Chand & Sons, 2019

COURSE CODE 3102

INVESTMENT OPTION AND MUTUAL FUND
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Learning objectives:

After studying this text the learner should / should be able to:

- Understanding investment and factors Affecting Investment Decisions of Individuals and Small Firms or Institutions.
- Distinguish the ultimate investments of the financial system and real economy and the investment vehicles which intermediate them and the investors.
- Demonstrate an understanding of, and the relationship between, risk and return.
- To understand mutual funds and compare performance of mutual funds

Unit 1- Introduction to Investments: An Overview: Introduction Objectives, Meaning of Investment for Individuals, Firms and Corporates and Factors Affecting Investment Decisions of Individuals and Small Firms or Institutions.

Unit 2- Basic Calculation: Methods of Calculating Return on Investment and Methods of Calculating Amount of Investments.

Unit 3- Investment in Banks: Introduction: Types of Investments available in Banks for Individuals, Small Firms or Institutions and Risks and Returns in the Investment in Banks

Unit 4 Investment in Shares and Other Corporate Instruments: Introduction and Types of Corporate Instruments; Process of Investments.

Unit 5 - Investments in Bonds or Fixed Income Securities; Bonds and Risks and Return Associated with Bonds.

Unit 6 - Insurance and Insurance Products introduction and meaning of Life Insurance.

Unit 7 - Mutual Funds and Mutual Fund Schemes Introduction.

Unit 8 - Risks and Returns Associated with Mutual Fund Schemes

Unit 9 - Investment in Precious Metals and Stones and Types of Precious Metals and Stones.

Unit 10 - Investment in Real Estate and its Meaning.

Unit 11 - Risks and Returns Associated with Real Estate Investment.

Unit 12 - Investment in NBFCs Introduction: Meaning of NBFCs and role of NBFCs in India.

Unit 13 - Pension Funds in India: Introduction and Meaning of Pension

Unit 14 - Comparison between various investment options available to all kinds of Investors.

Unit 15- Concept of Portfolio management in investment management, Tools and techniques for effective portfolio construction.

SUGGESTED READINGS-

1. Avadhani V.A. (2018), "Investment and Securities Markets in India", Himalaya Publishing House, Mumbai.
2. Avadhani V.A. (2017), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai.
3. Avadhani V.A. (2017), "Investment Management", Himalaya Publishing House, Mumbai.
4. Bhalla V.K.(2018), "Management of Financial Services", Anmol Publication PVT Ltd, New Delhi
5. Dr. Agarwal P. R. (2015), "Mutual Fund - A Comprehensive Approach", Orient Law House, New Delhi.

LEARNING OBJECTIVES

- To define the evolution of money and credit creation aspects in the expansion of deposits.
- To explain the role of commercial banks for the growth of the nation.
- To discuss the monetary policy and interface of RBI with the banks.
- To develop the understanding how policy framework helps in managing economic fluctuations.
- Evaluate relationship between international financial flows and monetary policy.

Unit 1 Money and Evolution of Money, nature of money, origin of money, demand for money.

Unit 2: Theories of Money: Introduction: Classical Theory: Neo-classical Theory: Keynesian Theory; Post-Keynesian Theory; New Growth Theory; Role in Economy and Deficiencies.

Unit 3: Commercial Banking I: Introduction; History of Commercial Banks, Role of Commercial Banking, Nationalization of Banks, Emergence of private sector banks and Present scenario.

Unit 4: Credit Creation: Introduction: Industrial Credit, Industrial Development Bank of India (IDBI), Industrial Credit and Investment Corporation of India (ICICI) Limited, Industrial Finance Corporation of India (IFCI) Limited, Small Industries Development Bank of India (SIDBI), Consumer Credit, Laws governing the consumer credit in India, Reserve Bank of India guidelines for consumer credit in India, Government Credit, Moral Credit.

Unit 5: Commercial Banking II: Commercial Banks after Nationalization, Commercial Banks: Public sector banks, Private sectors banks, Foreign banks. Non-commercial Banks, Development Banks, Co-operative banks, Specialized banks and small finance and payment Banks, Drawbacks of Commercial Banks.

Unit 6: Central Banks I: Concept of Central Banks, Central Banks of the World, Role of Central Banks, Functions of Central Banks, Performance of Central Banks, Central banks money, payment and settlement system, Monetary policy, Financial system.

Unit 7: Central Banks II: Role of Central Banks in Developing Economies, Role of Information Technology: Internet banking, E-commerce, Online Tax Accounting System (OLTAS), Impact of Information Technology development on monetary policy, Impact of Information Technology development on financial stability, Impact of IT-induced globalization on central banks.

Unit 8: Indian Banking: Structure, Central bank, Commercial banks, Development banks, Co-operative banks, Specialized banks, Indian Banking Association, Sources of Funds for Indian Banks: Interest income, Non-interest income, Tier I and Tier II capital, Deposits, Borrowings. Functioning of Indian Banks: Primary functions, Secondary functions and Activities of Bank.

Unit 9: Foreign Exchange I: Structure; Exchange Rate Determination: Purchasing Power Parity (PPP), Interest Rate Parity (IRP), International Fisher Effect (IFE). Fixed and Flexible Exchange Rate, Flexible exchange rate, Fixed exchange rate, Policy conflicts and adjustments under fixed and flexible exchange rates. India's External Borrowings: Rising debt problem, international comparison and Exchange Rate of Rupee.

Unit 10: Foreign Exchange II: Devaluation, Devaluation vs. Depreciation, Devaluation of the rupee, Depreciation and their Effects on Balance of Payment. Gold Import and Gold Policy, Gold policy since independence, Role of the Reserve Bank of India. Convertibility on Current and Capital Account, Rupee in an open economy and Problems with capital account convertibility, Integration of Indian Economy with the World Economy, Foreign Exchange Management Act, Difference between Foreign Exchange Regulation Act and Foreign Exchange Management Act, scope of Foreign Exchange Management Act, Functions of the Reserve Bank of India.

Unit 11: Investment Banks: History of Investment Banking, Investment Banking Models, Role of Investment Banks, Functions of Investment Banks, Financial advice, Mergers and Acquisitions (or "M&A"), General financial advice, Capital raising.

Unit 12: Reserve Bank of India (RBI): Meaning and Functions of Reserve Bank of India, Role of Reserve Bank of India in India, Reserve Bank of India's Interface with Banks, Reserve Bank of India and Monetary Policy, Bank Rate Policy, Variable Reserve Ratio, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR).

Unit 13: Monetary Policy I: Introduction, Meaning of Monetary Policy, Goals and objectives of monetary policy and Targets. Indicators and the Transmission Mechanism, Money market indicator approach, Monetary transmission mechanism, Transmission mechanism in India. Instruments of Monetary Policy, Quantitative measures and Qualitative measures.

Unit 14: Monetary Policy II: Introduction, Fiscal Policy, Difference between Monetary and Fiscal Policy, Role of Monetary Policies, Deficiencies, Impact of Monetary Policy and its Impact on individuals, corporates and governments. World Bank: Meaning and Functioning of World Bank, Purpose of World Bank, Projects of World Bank, Functioning and Powers of World Bank.

Unit 15: IMF: Introduction, Meaning of International Monetary Fund, Roles and Functions of International Monetary Fund, Powers of International Monetary Fund, International Monetary Fund's Role in World Trade, International Monetary Fund and India.

SUGGESTED READINGS-

1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education, 8 th edition, 2015
2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 4 rd edition, 2016.
3. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 6th edition, 2018
4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7 th edition, 2017.
5. Various latest issues of R.B.I. Bulletins, Annual Reports, Reports on Currency and Finance and Reports of the Working Groups.

COURSE CODE 3104

E-COMMERCE

LEARNING OBJECTIVES

- Analyze the impact of E-commerce on business models and strategy.
- Describe the major types of E-commerce.
- Explain the process that should be followed in building an E-commerce presence.
- Identify the key security threats in the E-commerce environment.
- To provide adequate knowledge and understanding about E-Commerce practices to the students.

Unit 1: E-Business Framework: Definition of E-Business, Origin of E-Business, History of the Internet, E-Business Opportunities for Businesses, Working of E-Business, E-Business Vs the Traditional Business Mechanism, Advantages of E-Business, Disadvantages of E-Business, Main Goals of E-Business.

Unit 2: Network Infrastructure for E-Commerce – I: Local Area Network (LAN), Ethernet: IEEE 802.3: Local Area Network (LAN) Protocols, Wide Area Network (WAN), The Internet, TCP/IP Reference Model, Domain Names, Hyper Text Markup Language (HTML), Simple Exercises in HTML

Unit 3: Network Infrastructure for E-Commerce–II: Common Gateway Interface, Multimedia Objects, Network Access Equipment, Network Cables, Broadband Telecommunication.

Unit 4: E-Business: Requirements and Architecture: Requirements of E-Business, Functions of E-Business, E-Business Framework Architecture, I-way or Information Highway.

Unit 5: E-commerce Infrastructure: Need for an Intelligent Website, technology Infrastructure Required, Basic Web Languages for Web Designing, Corporate Strategic Infrastructure Required, Miscellaneous Website Design Tips.

Unit 6: Business Models: Evolution of Internet Business Models, Business Models in Practice, Business Model: The Six Components

Unit 7: Security In Electronic Business: Intranet and Extranet Security: Threats and Protection, Protection Methods, Data and Message Security, Firewalls.

Unit 8: Encryption: Cryptography, Encryption, Digital Signature, Virtual Private Network. Unit 9: E-Payment Systems: B2B Electronic Payments, Third-Party Payment Processing, Electronic Payment Gateway–Security Standard for Electronic Payment System.

Unit 10: Enabling Technology of World Wide Web: Internet Services, Internet Software. Unit 11: E-Marketing: Challenges of Traditional Marketing, Retailing in E-Business Space, Internet Marketing, Advertisement and Display on the Internet, E-Business for Service Industry.

Unit 12: Policy and Implementation: Legal and Ethical Policy Issues: Protection of Privacy and Intellectual Property, Strategy Planning for E-Business.

Unit 13: Mobile Commerce: Overview of M-Commerce-Wireless Application Protocol (WAP), Generations of Mobile Wireless Technology, Components of Mobile Commerce, Networking Standards for Mobiles.

Unit 14: EDI, E-CRM: Electronic Data Interchange (EDI), E-CRM.

Unit 15: E-SCM: concept and Meaning of E- SCM.

SUGGESTED READINGS

1. Turban, Efraim, Jae Kuy Lee and Michael Chung. Electronic Commerce: A Managerial Perspective. Prentice-Hall, 1999.
2. Whitley, David. E-Commerce: Strategy, Technologies and Applications. Tata McGraw-Hill, 1998.

LEARNING OBJECTIVES

1. To understand the overview of international business and the different ways of developing strategies in international business.
2. To make students understand the theories of International Business and the different international organisations and their structure
3. To study the various regulatory framework involved in the international Business operations to enhance the employability skills in international business.

Unit 1: Meaning, significance of International Trade, Difference Between Inter Regional and International Trade.

Unit 2 : Theories of Internal Trade, Mercantilism, Absolute Advantage.

Unit 3: The Classical school of Thought of comparative costs., Modes of Entry in International Trade, Collaborations, and strategic alliances.

Unit 4 : Recent Developments in International Trade Theory, Terms of Trade and Gains from Trade.

Unit 5: International Factor Movement: Labour and Capital Movements, Price Changes

Unit 6: Foreign Aid Programme

Unit 7: Most Favoured Nation clause, Trends in international trade.

Unit 8 : Free Trade Agreements.

Unit 9 : Theories of Protection, Customs, Quotas and Tariffs, Bilateralism in International Trade, Fiscal Policy and Trade Control, European Common Markets, GATT, WTO, International Commodity

Unit 10: Theories of exchange rate determination. Their relationship with international trade, Balance of Indebtedness and Balance of Payments, devaluation and exchange fluctuations in relation to International trade.

Unit 11: The International Monetary Fund, World Bank and its affiliates. The Problem of International Liquidity, International Monetary Reforms, Current International Economic Problems.

Unit 12: Indian Foreign Trade and Commercial Policy.

Unit 13: India's Balance of Payments, recent trends, Foreign Aid to India.

Unit 14: International Banking and Financial Market: BIS and Basel, Forex, Spot, forwards, futures and options.

Unit 15: Contemporary Issues: Labour and environmental issues.

SUGGESTED READINGS-

1. Mathur S.K.; International Trade & Finance, S. Chand publication 2016
2. Haberler, Gottfried; The Theory of International Trade, Pearson publication 2016
3. Rebarier G, Theory of International Trade, Tata McGraw hill publication 2017

SEMESTER VI

COURSE CODE 3201	ENTREPRENEURSHIP DEVELOPMENT
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LEARNING OBJECTIVES

- To understand the basic concepts and theories underlying Entrepreneurship in Development.
- To make students aware of Formulation of entrepreneurial development process
- To learn the procedures of setting up an enterprise.
- To understand Creativity, Innovation and change in Entrepreneurship.

Unit 1: Introduction of Entrepreneurship: Introduction, Objectives, Definition of Entrepreneur, Definition of Entrepreneurship, Characteristics of Entrepreneurs, Barriers and Obstacles in Entrepreneurship.

Unit 2: Theories of Entrepreneurship: Introduction, Objectives, Schools of Thought in Entrepreneurship, Management Theories, Intrapreneurs or Managing Partners.

Unit 3: Identification and selection of Business and Business Plan: Introduction, Objectives, Sources of Business Ideas, Meaning and Significance of Business Plan.

Unit 4: Entrepreneurship and Law: Introduction, Objectives, Forms of Business Organization, Size of Manufacturing Enterprises, Various Laws Governing Business in India.

Unit 5: Documentation and Procedures of setting up Business: Introduction, Objectives, Procedure for Setting up Different Forms of Business, Procedure for Setting up Different Sizes of Manufacturing Units, Registering Authorities and Licences, Risk Mitigation.

Unit 6: Institutional Support by State: Introduction, Objectives, State Assistance to Small Entrepreneurs, State Industrial Technical Consultancy Organizations, State Level Support Systems, State Level Entrepreneurship Development.

Unit 7: Institutional Support by Central Government: Introduction, Objectives, Ministry of Micro, Small and Medium Enterprises, Supporting Institutions, Entrepreneurship Development Programmes.

Unit 8: Creativity and Innovation: Meaning, Methods and Techniques: Introduction, Objectives, what is Creativity? The Creative Process, Creativity Development Techniques.

Unit 9: Innovation: Introduction, Objectives, what is Innovation? Classification of Innovations, Innovation and Entrepreneurship.

Unit 10: Entrepreneurship and Change: Introduction, Objectives, The Concept of Change in Entrepreneurship, Adopting Change, Resistance to Change, Conflict and Change, Managing Change.

Unit 11: Challenge of Globalization: Introduction, Objectives, Liberalization and Globalization, Global Competitiveness of Business.

Unit 12: Prominent Business Leaders in India: Introduction, Dhirajlal Hirachand Ambani, Rahul Kumar Bajaj, Aditya Vikram Birla, Rama Prasad Goenka, Brij Mohan Khaitan, Bharat Shah and Vijay Shah, Ratan Tata

Unit 13: Social Entrepreneurship and Entrepreneurs: Introduction, Objectives, who are Social Entrepreneurs, why are Social Entrepreneurs Required, Social Entrepreneurship in India.

Unit 14: Entrepreneurship Development Programmes: Introduction, Objectives, Entrepreneurial Development Programmes in India, Planning and Entrepreneurial Development Programmes, Government Policy towards Small-Scale Industries, Incubation, Venture Capital and Angel Funding.

SUGGESTED READINGS-

1. Arora, R. and Sood, S.K. Fundamentals of Entrepreneurship and Small Business Management(2013), Kalyani Publishers, Ludhiana.
2. Desai, Vasant. Small-Scale Industries and Entrepreneurship, Ninth Edition (2011), 3/re,Himalayan Publishing House, Mumbai.
3. Khanka S.S., Entrepreneurial Development (2007), S.Chand & Company
4. Charantimath Poornima M., Entrepreneurship Development and Small Business Enterprises(2018), Pearson

COURSE CODE DCM 3202	PRINCIPLES AND PRACTICE OF AUDITING
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Learning objectives:

- To make students understanding the nature and scope of auditing and related standards.
- To understand the basic concepts of planning and programme of Audit.
- To make students develop the understanding about the importance of internal control, Internal Check, and related standards of Auditing.
- To understand the importance of Vouching and verification of audit in a company.
- To develop the basic understanding of audit of special entities and company Audit.
- To understand the difference between Investigation and Audit and types of investigation.
- To describe the importance of audit in an Automated Environment.

Unit – 1: Introduction and Objectives: Origin and Growth of Audit, Definition of Audit, Purpose of an Audit, Scope of an Audit, Difference between Bookkeeping, Accountancy and Audit, Advantages of an Audit, Different Types of Audit.

Unit – 2: Audit Preparation and Procedure: Introduction, Objectives, Preparations before an Audit, Audit Planning, the Audit Programme

Unit- 3: Internal Control, Internal check and Internal Audit: Internal Control—Meaning and Significance, Elements of Internal Control, Evaluation of Internal Control System, Internal Check: Meaning, Definition and Fundamental Principles, Internal Auditing.

Unit –4: Vouching: Introduction and Objectives, Meaning, Definition and Importance, Types of Vouchers

Unit –5: Verification of Assets and Liabilities: Definition and General Principles, Verification and Valuation of Fixed Assets, Current Assets, Methods of Valuation of Stock in Trade, Verification of Liabilities

Unit -6: Company's Auditor: Appointment, Removal and Remuneration of Auditors, Qualifications and Disqualifications of Auditors, Powers, Rights and Duties of Auditors, Liabilities of Auditors - Civil and Criminal

Unit- 7: Share Capital, Dividends and Divisible Profits: Audit of Share Capital, Profits, Divisible Profits and Dividends, Principles of Accountancy in Relation to Dividends, Memorandum of Association and Articles of Association, Reserves and Provisions

Unit -8: Audit of Different Type of Undertakings: Audit of Co-operative Societies, Audit of Educational Institutions, Audit of Social Clubs, Audit of Hotels, Audit of Hospitals and Nursing Homes, Audit of Hire Purchase Companies, Audit of Leasing Companies

Unit- 9: Audit of Limited Companies, Government and NGOs: Audit of a Limited Company, Features and Basic Principles of Government Audit

Unit 10 : Features and Basic Principles of Audit of Local Bodies

Unit 11: Features and Basic Principles of Audit of Non-Governmental Organizations (NGOs), The Comptroller and Auditor General (CAG).

Unit-12: Investigation: Meaning and Definition, Difference between Investigation and Auditing, Types of Investigation

Unit 13:- Auditing Standards and Procedures: Basic Understanding of Standard on Auditing- SA 200, SA 210, SA 230, SA 240, SA 300, SA 315, SA 320, SA 330, SA 450.

Unit 14: Audit Reports: Meaning and Types of Audit Report, Elements of Audit Report and Audit Report Formats.

Unit 15: Audit in an Automated Environment: Features of an Automated Environment, Assessing IT-Related Risks and Controls

SUGGESTED READINGS-

1. Roy, Pankaj Kumar, Auditing, Oxford University Press, 2015

2. Basu, S K, Auditing, Pearson Publications, 2014
3. Ravindra Kumar and Virendra Sharma, Auditing: Principles and Practices, PHI India, 2018
4. Agarwal and Tailor , Auditing, Ajmera Book Company, 2018
5. Raman, B S, Auditing, United Publishers, 2014

COURSE CODE DCM3203	BUSINESS ENVIRONMENT
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LEARNING OBJECTIVES

- To make students understanding the nature and scope of auditing and related standards.
- To understand the basic concepts of planning and programme of Audit.
- To make students develop the understanding about the importance of internal control, Internal Check, and related standards of Auditing.
- To understand the importance of Vouching and verification of audit in a company.
- To develop the basic understanding of audit of special entities and company Audit.
- To understand the difference between Investigation and Audit and types of investigation.
- To describe the importance of audit in an Automated Environment.

Unit – 1: Introduction and Objectives: Origin and Growth of Audit, Definition of Audit, Purpose of an Audit, Scope of an Audit, Difference between Bookkeeping, Accountancy and Audit, Advantages of an Audit, Different Types of Audit.

Unit – 2: Audit Preparation and Procedure: Introduction, Objectives, Preparations before an Audit, Audit Planning, the Audit Programme

Unit- 3: Internal Control, Internal check and Internal Audit: Internal Control—Meaning and Significance, Elements of Internal Control, Evaluation of Internal Control System, Internal Check: Meaning, Definition and Fundamental Principles, Internal Auditing.

Unit –4: Vouching: Introduction and Objectives, Meaning, Definition and Importance, Types of Vouchers

Unit –5: Verification of Assets and Liabilities: Definition and General Principles, Verification and Valuation of Fixed Assets, Current Assets, Methods of Valuation of Stock in Trade, Verification of Liabilities

Unit -6: Company's Auditor: Appointment, Removal and Remuneration of Auditors, Qualifications and Disqualifications of Auditors, Powers, Rights and Duties of Auditors, Liabilities of Auditors - Civil and Criminal

Unit- 7: Share Capital, Dividends and Divisible Profits: Audit of Share Capital, Profits, Divisible Profits and Dividends, Principles of Accountancy in Relation to Dividends, Memorandum of Association and Articles of Association, Reserves and Provisions

Unit -8: Audit of Different Type of Undertakings: Audit of Co-operative Societies, Audit of Educational Institutions, Audit of Social Clubs, Audit of Hotels, Audit of Hospitals and Nursing Homes, Audit of Hire Purchase Companies, Audit of Leasing Companies

Unit- 9: Audit of Limited Companies, Government and NGOs: Audit of a Limited Company, Features and Basic Principles of Government Audit

Unit 10 : Features and Basic Principles of Audit of Local Bodies

Unit 11: Features and Basic Principles of Audit of Non-Governmental Organizations (NGOs), The Comptroller and Auditor General (CAG).

Unit-12: Investigation: Meaning and Definition, Difference between Investigation and Auditing, Types of Investigation

Unit 13:- Auditing Standards and Procedures: Basic Understanding of Standard on Auditing- SA 200, SA 210, SA 230, SA 240, SA 300, SA 315, SA 320, SA 330, SA 450.

Unit 14: Audit Reports: Meaning and Types of Audit Report, Elements of Audit Report and Audit Report Formats.

Unit 15: Audit in an Automated Environment: Features of an Automated Environment, Assessing IT-Related Risks and Controls

SUGGESTED READINGS-

1. Roy, Pankaj Kumar, Auditing, Oxford University Press, 2015
2. Basu, S K, Auditing, Pearson Publications, 2014
3. Ravindra Kumar and Virendra Sharma, Auditing: Principles and Practices, PHI India, 2018

4. Agarwal and Tailor , Auditing, Ajmera Book Company, 2018
5. Raman, B S, Auditing, United Publishers, 2014

COURSE CODE DCM3204	DIRECT TAX
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LEARNING OBJECTIVES

- To understand basics of taxation and taxation authorities
- To understand the concept and provisions of the Income Tax Act, 1961
- To understand the provision and procedure to compute the total income under five heads of income
- To understand the several deductions applied on the gross total income of the assessee
- To understand the procedure of filling Income Tax return.

Unit 1- Principles of Taxation

Unit 2- Importance of Taxation in the Economy

Unit 3- Agriculture Income and Residential Status of an Individual

Unit 4- Computation of taxable income under Income from Salary

Unit 5- Computation of taxable income under Income from House Property

Unit 6- Computation of taxable income from Business or Profession

Unit 7- Computation of taxable income from Capital Gains and Income from Other Sources

Unit 8- Aggregation of clubbing of Income and Set off and Carry Forward of Losses

Unit 9- Exempted Incomes and Deductions from Gross Total Income

Unit 10- Computation of Total Income and Tax Liability of an Individual.

Unit 11- Appeals

Unit 12 - Penalties

Unit 13- Provisions regarding deduction of tax at source.

Unit 14 - Advance payment of tax

SUGGESTED READINGS-

1. Choudhary P; Income Tax, Choudhary Prakashan, Jaipur, Latest Edition
2. Singhanian V.K., Singhanian M; Student Guide to Income Tax, Taxmann Publication Pvt. Ltd., Latest Edition.
3. Mehrotra and Goyal; Income Tax Law and Practice, Sahitya Bhawan Publication, Latest Edition.

COURSE CODE DCM3204	DISSERTATION
The objective of the dissertation (project study) is to help the student for developing ability to apply multi-disciplinary concepts, tools and techniques to solve organizational problems. Students have to select a topic for research project with consultation from their guide and get it approved. The project report is to be prepared by the student and submitted for Final viva voce.	

. The dissertation must have the following:

- a) Introduction, brief background, and Rationale of the topic chosen for the project.
- b) Brief Introduction and vital details of the organisation/s under study.
- c) Statement of the problem.
- d) Objectives of the dissertation (clearly stated in behavioural terms).
- e) Research Methodology:
 - Research Design
 - Nature and source of data/information to be collected.
 - Sample and sampling technique. Rationale of chosen organisation and the sample.
 - Tools and Techniques to be used for data collection – details of the tools/questionnaire to be used and its relevance with the objectives of the project.
 - Method/s to be used for data collection.
 - Data handling and analysis- organisation and analysis of data. Statistical tools to be used for analysis. Relevance of statistical tools with the objectives of the project.
- f) Limitation of the dissertation, if any.
- g) Future direction for further research (optional).
- h) Any other relevant detail which will help better appreciation and understanding of the dissertation.

5.3. Duration of the programme

Programme	Level	Duration	Maximum duration for completion	Credits
B.Com	Bachelor's Degree	3 years	(3+ 3) years (As per UGC Notification on Specification of Degree, 2014)	132

5.4. Faculty and support staff requirement

Academic Staff	Number available to meet the required delivery norms
Programme Coordinator	1 member
Course Coordinator	1 member
Course Mentor	1 member per batch of 250 students

5.5. Instructional delivery mechanisms

The Directorate of Online Education of MUJ comprises of faculty members and staff who are well versed in Distance Education and Online delivery.

An Academic calendar depicting dates for all major events during each semester will be prepared by faculty members and shared with students through LMS, at the beginning of each academic session.

Apart from providing content in the form of Self Learning Material, enough e-learning resources in the form of Audio and Video content will be provided to students. Regular engagement of students will be ensured through the following means:

- Conduct of Webinars/live lectures/online lectures/Virtual Class
- By encouraging them to participate in mandatory Discussion Forums to stimulate their thinking, and to be able to fearlessly express their views in forums. These discussion forums will be moderated by faculty to provide equal opportunity for everyone to participate, as well as to ensure maintenance of decorum of the forum.
- Through periodic formative assessments

Regular evaluation of content learnt will be provided for, through Self-Assessment Questions within the SLM, as well as quizzes on the LMS. The quizzes can be taken any number of times, so that they reach a stage of being able to answer questions without errors, which is a reflection of their understanding of the concept.

Effort will be made to provide case studies to enhance their analytical ability and make right decisions.

Link to National Portals (SWAYAM/NPTEL) will be provided, as also link to University's digital library portal.

All links to additional reading will be provided in the LMS. Interested students can study beyond the confines of the syllabus.

5.6. Identification of media–print, audio or video, online, computer aided

LMS provides for all audio video content (e-learning material, e-pubs, faculty-led video sessions, virtual classrooms and discussion boards), dashboard of their progress in learning, comparison with their peers in terms of learning, regular notifications regarding upcoming Webinars/virtual classes, Assignments, Discussion Forum participations and Examinations. It also provides an opportunity for raising queries if any, and seek answers to the same, by chat bot or course mentors.

5.7. Student Support Services

The Student Support services will be facilitated by the Directorate of Online Education, Manipal University Jaipur, Rajasthan which includes the pre-admission student support services like counselling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods. Post-admission student support services include guiding students towards accessing e-identity card, LMS portal, Academic calendar and academic delivery. Examinations support staff shall answer queries pertaining to conduct of end-semester examinations, evaluation and issue of certificates.

6. Procedure for Admission, Curriculum Transaction and Evaluation

The purpose of Online education by Manipal University, Jaipur is to provide flexible learning opportunities to students to attain qualification, wherever learners are not able to attend the regular classroom teaching. Academic programmes offered for such candidates under Online Learning mode will be conducted by Directorate of Online Education-Manipal University, Jaipur with support of the various University schools. The programmes/courses

may be termed Online mode for award of Degree. Eligibility criteria, programme/course structure, curriculum, evaluation criteria and duration of programme shall be approved by Board of Studies and Academic Council which are based on UGC guidelines.

Candidates seeking admissions in any programme offered by Directorate of Online Education-Manipal University, Jaipur shall fill up online application form available on DOE-MUJ website. Before applying, candidates must check eligibility criteria for programme that they are interested in. Details about Eligibility criteria, programme structure, curriculum, duration, and fee structure are available on the website.

6.1. Procedure for Admission

6.1.1 Minimum Eligibility Criteria for admission

10+2 from recognized board or equivalent qualification as recognized by Association of Indian Universities (AIU) or other competent body in any discipline with at least 50% (45% for Reserved category) marks in aggregate.

Important Instructions:

- All admissions shall be provisional until and unless candidates meet the eligibility criteria.
- Admission will stand cancelled if a candidate does not meet eligibility criteria, or there is failure to pay programme/course fees.
- Admission will stand cancelled, if candidate does not submit proof of eligibility within stipulated time given by Directorate of Online Education-Manipal University, Jaipur.
- Directorate of Online Education-Manipal University, Jaipur has the right to make necessary changes from time to time as deemed fit in Eligibility criteria, programme/course structure, curriculum, duration, fee structure and programme announcement dates. All changes will be notified on website.
- Candidates should carefully read all instructions given in Programme prospectus before start of application form.

6.1.2. Fee Structure and Financial assistance policy

Suggested Fee for B. COM programme is INR 80,000 (Eighty Thousand only) Overseas learners need to remit equivalent of INR 1.60,000 INR in USD to University

A scholarship of upto 25% on tuition fees will be provided to Divyang students and students from Public Sector Undertaking / Defence background.

6.2. Curriculum Transactions

6.2.1. Programme Delivery

Manipal University, Jaipur has state-of-the-art mechanism for online mode of Academic delivery to ensure quality education. Faculty members at MUJ offer expert guidance and support for holistic development of the students. Faculty members are not mere facilitators of knowledge but they also mentor students to make learning more engaging and maintain high retention level. The programme will be delivered with an aim to provide expertise and ensure that students excel in their domains. The features of programme delivery are:

- Online Mode of Academic Delivery
- Periodic review of Curriculum and Study material
- Live Interactive lectures from faculty / Course coordinators
- Continuous Academic and Technical support
- Guidance from Course Co-ordinators
- Learning and delivery support from Course Mentors

6.2.2. Norms for Delivery of Courses in Online Mode

S. No.	Credit value of the course	No. of Weeks	No. of Interactive Sessions		Hours of Study Material		Self-Study hours including Assessment etc.	Total Hours of Study (based on 30 hours per credit)
			Synchronous Online Counselling/ Webinars/ Interactive Live Lectures (1 hour per week)	Discussion Forum/ asynchronous Mentoring (2 hours per week)	e-Tutorial in hours	e-Content hours		
1.	2 Credits	6 weeks	6 hours	12 hours	10	10	22	60

2.	4 Credits	12 weeks	12 hours	24 hours	20	20	44	120
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6.2.3. Learning Management System to support Online mode of Course delivery

LMS Platform has been built to help learners reach their potential in their chosen programme. It is a secure, reliable learning experience tool that works consistently on Web and Mobile devices. Its simple interface makes it easy for instructors to design courses, create content and grade assignments. It provides a great mobile experience due to the responsive design which is paired with purpose-built native apps. It provides seamless accessibility to ensure all tools are standards-compliant and easy for students to navigate using assistive technologies. It provides 24 X 7 learning experience to facilitate learning as per the pace chosen by learners. Digital portfolio functionality allows students to document and share their learning journey as it happens, on both web and mobile platforms.

6.2.4. Course Design

The Course content is designed as per the SWAYAM guidelines using 4-quadrant approach as detailed below to facilitate seamless delivery and learning experience

- Quadrant-I i.e. e-Tutorial, that contains – Faculty led Video and Audio Contents, Simulations, video demonstrations, Virtual Labs
- Quadrant-II i.e. e-Content that contains - Portable Document Format or e-Books or Illustration, video demonstrations, documents as required.
- Quadrant-III i.e. Discussion forums to raise and clarify doubts on real time basis by the Course Coordinator and his team.
- Quadrant-IV i.e. Self-Assessment, that contains MCQs, Problems, Quizzes, Assignments with solutions and Discussion forum topics.

6.2.5. Academic Calendar

SI No.	Event	Batch	Last Date (Tentative)
1	Commencement of semester	January	1 st January
		July	1 st July
2	Enrol student to Learning Management system	January	Within 2 working days of fee confirmation
		July	
3	Assignment Submission	January	March end and April end
		July	September end and October end
4	Submission of Synopsis (Applicable during Pre final semester)	January	30 th April
		July	30 th October
5		January	30 th April

	Project Report Submission (Applicable during Final semester)	July	30 th October
6	Webinars / Interactive Lectures and Discussion Forum for query resolution	January	Mar to May
		July	September to November
7	Admit Card Generation	January	3 rd week of May
		July	3 rd week of Nov
8	Term End Examination	January	2 nd week of June (TEE June)
		July	2 nd Week of December (TEE December)
9	Result Declaration of End Term Examination	January	Last week of August
		July	Last week of February

6.3. Evaluation

The students' learning in a course would be evaluated based on Internal assignments, students' response sheets, and semester end examinations. University adopts rigorous process in development of question papers, question banks, assignments and their moderation, conduct of examinations, evaluation of answer scripts by qualified teachers, and result declaration. The Directorate shall frame the question papers so as to ensure that no part of the syllabus is left out of study by a learner.

The evaluation shall include two types of assessments-continuous or formative assessment in the form of assignments, and summative assessment in the form of end semester examination or term end examination which will be held with technology supported remote proctored examination tool.

However, we shall be considering the guidelines issued by the Regulatory bodies from time-to-time about conduct of examinations.

The examinations shall be conducted to assess the knowledge acquired during the study. There shall be two systems of examinations viz., internal and external examinations. In the case of theory courses, the internal evaluation shall be conducted as Continuous Internal Assessment via Student assignments preparation, quizzes. The internal assessment shall comprise of maximum of 30 marks for each course. The end semester examination shall be of three hours duration for each course at the end of each semester.

6.3.1. Question Paper Pattern

Time: 3 Hours

Max. Marks: 70

- Part A - (Multiple Choice Questions) - 10 x 2 Marks = 20 Marks
- Part B - (Short Answers) - Answer any 4 (out of 6) 4 x 5 Marks = 20 Marks
- Part C – (Long Answers) – Any 3 (out of 4) x 10 Marks = 30 Marks

6.3.2. Distribution of Marks in Continuous Internal Assessments

The following procedure shall be followed for awarding internal marks for theory courses. Student must submit two assignments each carrying 30 marks and average of both will be considered as internal assessment marks.

6.3.3. Passing Minimum

The students are considered as passed in a course if they score 40% marks in the Continuous Evaluation (IA) and Term-End Examinations (TEE) individually. If a student fails in any one component (failure to get 40% marks either in IA or TEE), then he/she will be required to re-appear for that component only (IA or TEE as the case may be).

6.3.4. Marks and Grades

Based on the total marks obtained for each course in Internal Assessment and Term End examinations, student will be awarded grade for that course. The following table gives the marks, grade points, letter, grades and classification to indicate the performance of the candidate.

Range Marks	of	Grade Points	Letter Grade	Description
≥90 to ≤100		10	A+	Outstanding
≥80 to <90		9	A	Excellent
≥75 to <80		8	B+	Distinction
≥70 to <75		7	B	Very Good
≥60 to <70		6	C+	Good

≥50 to <60	5	C	Average
≥40 to <50	4	D+	Below Average
<40	0	F	Re-appear
ABSENT	0	AAA	ABSENT

For a semester:

$$\text{Grade Point Average [GPA]} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

Grade Point Average =

$$\frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

C_i = Credits earned for the course i in any semester

G_i = Grade Point obtained for course i in any semester.

n refers to the semester in which such courses were credited

For the entire programme:

$$\text{Cumulative Grade Point Average [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses for the entire programme}}$$

7. Requirement of the Laboratory Support and Library Resources

No lab based courses are offered in this program.

7.1 Library Resources

Directorate of Online Education, Manipal University, Jaipur, Rajasthan has excellent Library facility with adequate number of copies of books in relevant titles for B. COM programme. The Central Library of Manipal University, Jaipur is also having good source of reference books. The books available at both the libraries are only for reference purpose and lending services. In addition, reference books as prescribed will be procured. The Digital library access will also be made available to students who are enrolled into online mode of education. In addition, the university membership on Swayam/ NPTEL/ Knimbus will also be made available to students. Complete e-Learning resources to course would be made available on Learning Management System for learning along with e-tutorial lectures.

Further, expert lectures/workshops/ webinars by industry experts would also be conducted for the students.

8. Cost Estimate of the Programme and the Provisions

The cost estimate of the Programme and provisions for the fund to meet out the expenditure to be incurred in connection with B. COM Programme as follows:

Sl. No.	Expenditure Heads	Approx. Amount
1	Programme Development (Single Time Investment)	84,00000 INR
2	Programme Delivery (Per Year)	18,00,000 INR
3	Programme Maintenance (Per Year)	42,00,000 INR

9. Quality assurance mechanism and expected programme outcomes

The quality of the programme depends on scientific construction of the curriculum, strong-enough syllabus, sincere efforts leading to skilful execution of the course of the study. The ultimate achievement of MCA programme of study may reflect the gaining of knowledge and skill in management area. Gaining of knowledge and skills in IT may help the students to get new job opportunities, upgrading their position not only in employment, but also in the society,

The benchmark qualities of the programme may be reviewed based on the performance of students in their end semester examinations. Also, the feedback from the alumni, students, parents and employers will be received and analysed for further improvement of the quality of the programme.

Manipal University, Jaipur has constituted Centre for Internal Quality Assurance (CIQA), which will assist Director, Directorate of Online Education to conduct periodic review and assessments and assist the Directorate to implement necessary quality measures and effectiveness in programme delivery. CIQA is constantly involved in reviewing all materials prepared by DOE, including syllabus, SLMs and e-learning content. CIQA will be involved in conducting studies to measure effectiveness of methods adopted for learning. As we proceed further, CIQA will involve in benchmarking quality of academic delivery, and perform various analyses, and guide all stakeholders towards upgrading quality constantly.

Centre for Internal Quality Assurance Committee (CIQAC) chaired by the Vice Chancellor consisting of internal and external experts oversees the functioning of Centre for Internal

Quality Assurance and approve the reports generated by Centre for Internal Quality Assurance on the effectiveness of quality assurance systems and processes.

In addition to CIQA, as per the guidelines of National Assessment and Accreditation Council (NAAC), Manipal University, Jaipur has constituted Internal Quality Assurance Cell (IQAC), in which academicians, industry representatives and other stakeholders are nominated as members. The IQAC is a part of the institution's system and work towards realisation of the goals of quality enhancement and sustenance, as quality enhancement is a continuous process. The prime task of the IQAC is to develop a system for conscious, consistent, and catalytic improvement in the overall performance of institutions. The work of the IQAC is the first step towards internalization and institutionalization of quality enhancement initiatives.. IQAC's elementary motive is to promote measures for institutional functioning towards quality enhancement through internalization of quality culture and institutionalization of best practices.

The guidelines on quality monitoring mechanism prescribed by the UGC have been adopted by the Centre for Internal Quality Assurance for conducting institutional quality audits, to promote quality assurance and enhance as well as spread best-in-class practices of quality assurance. University has setup an effective system for collecting feedback from the stakeholders regularly to improve its programmes. The University will conduct self-assessments regularly and use the results to improve its systems, processes etc. and finally quality of programmes.