

SCHOOL OF ARTS, HUMANITIES AND COMMERCE
Curriculum Structure for the UNDERGRADUATE Programme
DEPARTMENT OF COMMERCE AND MANAGEMENT

BACHELOR OF COMMERCE

B. Com - Specialization in International Finance with ACCA- (3 Years)

For 2024 admissions onwards Offered at Mysuru Campus

The proposed Curriculum Framework for the three-year Undergraduate Programme – **BACHELOR OF COMMERCE** (Specialization in International Finance) as per the UGC Guidelines intends to provide opportunities that can enable the students to acquire competence in using digital technologies, computational methods, and other skills essential to participate in the knowledge economy. Guidelines for the prescribed Discipline-specific core courses as well as the optional Discipline-specific elective courses, Skill enhancement courses, Ability enhancement courses, Value added courses, Generic electives, Internship, and dissertation, are all specified in the given proposal.

Program Educational Objectives:

Programme Educational Objectives (PEO)

After successful completion of a three-year **BACHELOR OF COMMERCE** (Specialization in International Finance with ACCA) programme, a student will:

PEO 1: Understand the various key concepts, business models, and Business Management which are emerging areas in the business Services industry.

PEO 2: Acquire the right set of skills and knowledge in functional areas, which is required in the business services sectors.

PEO 3: Explore new opportunities based on cutting-edge business concepts and administration practices.

Programme Outcomes (POs)

PO1. Critical Thinking

Equip with critical thinking skills to analyze, evaluate, and solve global financial problems, incorporating ethical reasoning, continuous evaluation, and multidisciplinary knowledge to excel in the dynamic field of international finance.

PO2. Effective Communication

Proficiently communicate both in English & one Indian Language the financial soundness of an organization to the stakeholders in person and through electronic media. Connect to people through effective use of oral and written skills.

PO3. Problem-Solving

Skill in problem-solving, evaluating business issues, proposing solutions, interpreting global environments, and creating equitable multicultural strategies for effective operation in a dynamic business environment.

PO4. Financial Analysis and Decision-Making

Ability to conduct financial analysis, make informed decisions based on data and market trends, and make strategic financial decisions in international contexts.

PO5: Risk Management

Identify, assess, and manage financial risks in international operations, using modern financial tools and technologies to enhance decision-making and efficiency, such as financial software and data analytics.

PO6. Social Interaction

Develop a network of people, ideas, accounting records, media, and technology, handle disagreements, facilitate discussion in teams, Instill the attitude of cooperation and harmony while working in a team, at the same time not losing sight of individual goals; develop an effective leader.

PO7: Effective Citizenship

Sensitization, awareness & motivation are generated through socially involved activities, enabling to act responsibly with an informed awareness of issues concerning to financial management of an organization and the well-being of a society. Drawing insights from managerial concepts in order to handle one's own pressure to lead a stress-free life.

PO8: Ethics

Devise ethical frameworks for analyzing different stakeholders. Inculcate ethical financial practices and effect these values in decisions taken from the organizational perspective.

PO9: Environment & Sustainability

Develop Sustainable business and economic models in order to maintain a healthy balance between environmental and developmental needs, suitable in changing societal and environmental contexts.

PO10: Self-directed and Lifelong Learning.

Acquire the ability to engage in independent learning in the context of changing perspectives of organization in a dynamic socio-technological environment. Become a responsible and disciplined person in both professional and personal domains of life.

Programme Specific Outcomes:

PSO1: Acquire the knowledge and develop proficiency in conducting comprehensive financial statement analysis by identifying, classifying, recording, and summarizing financial statements, and preparing accurate international financial reports.

PSO2: Gain a comprehensive understanding of global trade, investment, corporate accounting solutions, Indian taxation, and financial technologies while demonstrating ethical and legal compliance, communication, and strategic planning. Develop a commitment to lifelong learning, navigating regulations, and collaborating effectively in multicultural environments.

PSO3: Develop skills in risk management, identifying, assessing, and managing financial risks in international business operations, such as exchange rate fluctuations, political instability, and economic volatility.

CURRICULUM STRUCTURE
For 2024-25 admissions onwards
GENERAL INFORMATION

Code Numbering:

Each course is assigned an 8-character Code number. The first two digits indicate the year of curriculum revision. The next three letters indicate the Department offering the course. The last three digits are unique to the course – the first digit indicates the level of the course (100, 200, 300, 400, etc.); the second digit indicates the type of the course, viz. 0, 1, and 2 indicate the core courses; 3,4,5,6, and 7 indicate the Elective courses; 8 indicates the Lab or practical-based courses and 9 indicates Projects.

ABBREVIATIONS USED IN THE CURRICULUM:

Cat	-	Category
Cr	-	Credits
ES	-	Exam Slot
L	-	Lecture
P	-	Practical
T	-	Tutorial

DISCIPLINES

AVP	-	Amrita Values Programmes
BUS	-	Business Management
PHY	-	Physics
OEL	-	Open Elective
CHY	-	Chemistry
CMJ	-	Communication and Journalism
COM	-	Commerce
CSA	-	Computer Science and Applications
CSN	-	Computer Systems and Network
CUL	-	Cultural Education
ECO	-	Economics
ELL	-	English Language and Literature
ENG	-	English
ENV	-	Environmental Sciences
FNA	-	Fine Arts
HIN	-	Hindi
KAN	-	Kannada
LAW	-	Law
MAL	-	Malayalam
MAT	-	Mathematics
MCJ	-	Mass Communication and Journalism
SAN	-	Sanskrit
SSK	-	Soft Skills
SWK	-	Social work
TAM	-	Tamil

B. Com - Specialization in International Finance with ACCA- (3 Years) CURRICULUM STRUCTURE

For 2024 admissions onwards

Semester I						
Course Code	Course Title	DSC/ DSE/ OE/ AEC/ SEC/ VAC	Theory/ Practical	L T P	Cr	ES
	Language I	AEC	T	2 0 0	2	
24ENG101	English I	AEC	T	2 0 0	2	
24COM101	Principles of Management	DSC	T	3 0 0	3	
24COM102	Accountancy	DSC	T	3 1 0	4	
24ECO101	Economics for Decision Making	DSC	T	3 0 0	3	
24MAT108	Mathematics for Business	DSC	T	2 1 0	3	
24COM103	Introduction to GST	DSC	T	3 0 0	3	
22ADM101	Foundations of Indian Heritage	VAC	T	2 0 1	2	
22AVP103	Mastery Over Mind	VAC	T+P	1 0 2	2	
Total Credits (A)					24	
Semester II						
Course Code	Course Title	DSC/DSE/ OE/ AEC/ SEC/ VAC	Theory/ Practical	L T P	Cr	ES
	Language Paper - II	AEC	P	2 0 0	2	
24ENG111	English - II	AEC	T	1 0 2	2	
24COM111	Advanced Accountancy	DSC	T	3 1 0	4	
24CSA180	Data Analysis using Excel Lab	SEC	P	0 0 3	2	
24COM112	Financial Management	DSC	T	3 1 0	4	
24COM113	Banking Theory and Practice	DSC	T	2 1 0	3	
24MAT117	Business Statistics and Operations Research	DSC	P	3 1 0	4	
24COM114	Management Information System	DSC	T	2 1 0	3	
22ADM111	Glimpses of Glorious India	VAC	T	2 0 1	2	
24CUL100	I AM TECH	VAC			P/F	
Total Credits (B)					26	

Semester III						
Course Code	Course Title	DSC/DSE/ OE/ AEC/ SEC/ VAC	Theory/ Practical	L T P	Cr	ES
24COM201	Introduction to Corporate Accounting	DSC	T	3 1 0	4	
24COM202	Auditing Principles and Practices	DSC	T	3 0 0	3	
	Elective - I	DSE	T	3 0 0	3	
24COM203	Direct Tax	DSC	T	3 1 0	4	
23LSK201	Life Skills - I	SEC	T	1 0 2	2	
	Amrita Value Programme - I	VAC	T	1 0 0	1	
24LAW201	Mercantile Law	DSC	T	2 1 0	3	
24COM204	Management Accounting	DSC	T	3 1 0	4	
Total Credits (C)					24	
Semester IV						
Course Code	Course Title	DSC/DSE / OE/ AEC/ SEC/ VAC	Theor y/ Practic al	L T P	Credit	ES
24CSA280	Accounting Packages - Tally Lab	AEC	P	1 0 2	2	
24ENV200	Environmental Science and Sustainability	VAC	T	3 1 0	4	
24COM211	Fundamentals of Costing	DSC	T	3 1 0	4	
	Elective - II	DSE	T	3 0 0	3	
24COM212	Introduction to International Finance	DSC	T	3 0 0	3	
23LSK211	Life Skills - II	SEC	T	1 0 2	2	
	Amrita Values Programme II	VAC	T	1 0 0	1	
	Open elective	GE (OE)	T	3 0 0	3	
Total Credits (D)					22	

Semester V						
Course Code	Course Title	DSC/DSE/ OE/ AEC/ SEC/ VAC	Theory/ Practical	L T P	Credit	ES
24COM301	International Financial Reporting Standards	DSC	T	3 0 0	3	
24COM302	Introduction to Research Projects	DSC	T	2 1 0	3	
24LAW202	Company Law	DSC	T	2 1 0	3	
	Elective - III	DSE	T	3 0 0	3	
	Elective - IV	DSE	T	3 0 0	3	
23LSK301	Life Skills - III	SEC	T	1 0 2	2	
24COM390 [#]	Open Elective */Live-in- Lab#	GE (OE)	T	3 0 0	3	
24COM397	Summer Internship in Industry	DSC	P		3	
Total Credits (E)					23	
Semester VI						
Course Code	Course Title	DSC/DSE/ OE/ AEC/ SEC/ VAC	Theory/ Practical	L T P	Credit	ES
24COM311	Entrepreneurship Development	DSC	T	4 0 0	4	
24COM312	Forensic Accounting and Fraud Management	DSC	T	3 1 0	4	
24COM313	Capital Market and Financial Services	DSC	T	2 1 0	3	
	Elective – V	DSE	T	3 0 0	3	
	Elective – VI	DSE	T	3 0 0	3	
24COM399	Project	DSC	P		6	
Total Credits (F)					23	
AWARD OF B. Com - Specialization in International Finance (after 3 years: 142 Credits)						
Grand Total of A+B+C+D +E+F = 142 Credits						

BACHELOR OF COMMERCE - Specialization in International Finance

CODE	DIVISION DETAILS	NUMBER	CREDITS
DSC	Discipline Specific Course	25	88
DSE	Discipline Specific Elective	06	18
OE	Open Elective	02	06
AECC	Ability Enhancement Compulsory Courses	05	10
SEC	Skill Enhancement Courses	04	08
VAC	Value Addition Courses	07	12
Total		49	142

LANGUAGES									
Paper I					Paper II				
24MAL101	Malayalam I	2 0 0	2		24MAL111	Malayalam II	2 0 0	2	
24HIN101	Hindi I	2 0 0	2		24HIN111	Hindi II	2 0 0	2	
24KAN101	Kannada I	2 0 0	2		24KAN111	Kannada II	2 0 0	2	
24SAN101	Sanskrit I	2 0 0	2		24SAN111	Sanskrit II	2 0 0	2	
24TAM101	Tamil I	2 0 0	2		24TAM111	Tamil II	2 0 0	2	
24ENG100	Additional English – I	2 0 0	2		24ENG110	Additional English - II	2 0 0	2	

Course Code	Stream -1"International Finance Electives"	L – T – P	Cr.
24COM331	Corporate Finance	3 0 0	3
24COM332	Entrepreneurial Finance	3 0 0	3
24COM333	International Financial Management	3 0 0	3
24COM334	Global Investment Management	3 0 0	3
24COM335	Project Finance	3 0 0	3
24COM336	Financial Derivatives and Risk Management	3 0 0	3

Course Code	Stream-2 “ International Finance Electives ”	L – T – P	Cr.
24COM351	Advanced Audit and Assurance-1	3 0 0	3
24COM352	Advanced Financial Management - 1	3 0 0	3
24COM353	Advanced Financial Management-2	3 0 0	3
24COM354	Strategic Business Leader	3 0 0	3
24COM355	Strategic Business Reporting	3 0 0	3
24COM356	Advanced Audit and Assurance - 2	3 0 0	3

Note: Students are allowed to pick any 6 Electives from the above Streams.

AMRITA VALUE PROGRAMMES FOR UG PROGRAMMES

Course Code	Title	L-T-P	Credits
22ADM201	Strategic Lessons from Mahabharata	1-0-0	1
22ADM211	Leadership from Ramayana	1-0-0	1
22AVP210	Kerala Mural Art and Painting	1-0-0	1
22AVP201	Amma's Life and Message to the modern world	1-0-0	1
22AVP204	Lessons from the Upanishads	1-0-0	1
22AVP205	Message of the Bhagavad Gita	1-0-0	1
22AVP206	Life and Message of Swami Vivekananda	1-0-0	1
22AVP207	Life and Teachings of Spiritual Masters of India	1-0-0	1
22AVP208	Insights into Indian Arts and Literature	1-0-0	1
22AVP213	Traditional Fine Arts of India	1-0-0	1
22AVP214	Principles of Worship in India	1-0-0	1
22AVP215	Temple Mural Arts in Kerala	1-0-0	1
22AVP218	Insights into Indian Classical Music	1-0-0	1
22AVP219	Insights into Traditional Indian Painting	1-0-0	1
22AVP220	Insights into Indian Classical Dance	1-0-0	1
22AVP221	Indian Martial Arts and Self Defence	1-0-0	1
22AVP209	Yoga and Meditation	1-0-0	1

OPEN ELECTIVES-UG (Arts , Humanities and Commerce)

24OEL231	Introduction to Accounting	2 1 0	3
24OEL232	Business Studies	2 1 0	3
24OEL233	Personal Financial Management	2 1 0	3
24OEL234	Working Capital Management	2 1 0	3
24OEL235	Non-Profit Organization	3 0 0	3
24OEL236	Digital Banking	3 0 0	3
24OEL237	Basics of Company accounts	3 0 0	3
24OEL238	Money market and Capital market	3 0 0	3
24OEL239	Macroeconomics	3 0 0	3
24OEL240	Microeconomics	3 0 0	3
24OEL241	Retail Banking	3 0 0	3
24OEL242	Business management	3 0 0	3
24OEL243	Introduction to travel and tourism	3 0 0	3
24OEL244	Basics of Insurance Management	3 0 0	3
24OEL245	Introduction to costing	2 1 0	3
24OEL246	Advertising	3 0 0	3
24OEL247	Green Marketing	3 0 0	3
24OEL248	Modern Banking	3 0 0	3
24OEL249	Project Management	3 0 0	3
24OEL250	Indian Financial System	3 0 0	3
24OEL251	B2B Marketing	3 0 0	3
24OEL252	Business Ethics	3 0 0	3
24OEL253	Sales and Distribution Management	3 0 0	3
24OEL254	Basics of Human ResourceManagement	3 0 0	3
24OEL255	Basics of Management	3 0 0	3
24OEL256	Introduction to EntrepreneurshipDevelopment	3 0 0	3
24OEL257	Understanding Travel and Tourism	3 0 0	3
24OEL258	Supply Chain Management	3 0 0	3

24OEL259	Introduction to Marketing	3 0 0	3
24OEL260	Film Appreciation	0 1 2	3
24OEL261	Introduction to Media Studies	3 0 0	3
24OEL262	Introduction to Psychology	3 0 0	3
24OEL263	Introduction to Gender Studies	3 0 0	3
24OEL264	Constitution and Media Ethics	3 0 0	3
24OEL265	Introduction to Calligraphy	3 0 0	3
24OEL266	Introduction to Branding	3 0 0	3
24OEL267	Introduction to Indian Sculptures	3 0 0	3
24OEL268	Introduction to figure drawing	0 1 2	3
24OEL269	Introduction to product sketching	0 1 2	3
24OEL270	Basics of Water Colour painting.	0 1 2	3
24OEL271	Basics of Landscape painting in water Colour	0 1 2	3
24OEL272	Basics of Oil painting	0 1 2	3
24OEL273	Anchoring and Programme Casting	0 1 2	3
24OEL274	Basics of Photography	0 1 2	3
24OEL275	Basics of Videography	0 1 2	3
24OEL276	Introduction to Fashion Photography	0 1 2	3
24OEL277	Introduction to Advertising	3 0 0	3
24OEL278	Film Theory	3 0 0	3
24OEL279	Event Management	3 0 0	3
24OEL280	Documenting Social Issues	0 1 2	3
24OEL281	Communication Strategies for Event Management	2 1 0	3
24OEL282	Effective Leadership through Non-Violence in Communication	3 0 0	3
24OEL283	Basics of Psychology and Personality Development	3 0 0	3
24OEL284	Introduction to Sci-Fi Studies	3 0 0	3
24OEL285	Campus Novels	3 0 0	3
24OEL286	Technical Communication	3 0 0	3
24OEL287	English for Academic Writing	3 0 0	3
24OEL288	English for Informal Communication	2 0 1	3
24OEL289	Orientation in Creative Writing	2 0 1	3
24OEL290	English for Competitive Exams and Interviews	3 0 0	3
24OEL291	Introduction to Comic Studies	3 0 0	3
24OEL292	Introduction to Food Studies	3 0 0	3
24OEL293	Film and Literature	3 0 0	3
24OEL294	Computer Aided Language Learning	3 0 0	3
24OEL295	Theatre and Communication	3 0 0	3
24OEL296	Women's Writing in India	3 0 0	3

SEMESTER I

24ENG101

English I

2002

Objectives:

To help students obtain an ability to communicate fluently in English; to enable and enhance the students' skills in listening, speaking, reading, and writing; to impart an aesthetic sense and enhance creativity

Cos	Course Outcomes
CO 1	Demonstrate competence in the mechanics of writing
CO 2	Summarise audio and written texts to convey messages effectively
CO 3	Apply mechanics of writing and AI tools to draft academic and professional documents
CO4	Organise ideas and thoughts for clear written and oral communication
CO 5	Critically evaluate literary texts

Unit I

Mechanics of writing - Parts of speech – use of prepositions, adjectives, adverbs and determiners – word order – collocation – concord (Subject-Verb, Pronoun-Antecedent) – kinds and patterns of sentences

Unit II

Tenses - Modal auxiliaries - Reported speech - Active and Passive Voice - Phrasal Verbs - Linkers/ Discourse Markers - Question Tags

Unit III

Pre-writing techniques - Paragraph writing – Cohesion – Development – types: definition, comparison, classification, contrast, cause and effect - Essay writing: Descriptive and Narrative - Introduction to the use of Gen AI in writing (AI tools, Do's and Don'ts while using AI, how to write prompts, etc.)

Unit IV

Listening comprehension (3 pieces – Do Schools kill creativity? By Sir Ken Robinson, Steve Jobs' 2005 Stanford Commencement Address, India Questions Dr Abdul Kalam- Aired August 2007) - Reading Comprehension – Skimming and Scanning- Inference and Deduction – Reading different kinds of material – Speaking: Narration of incidents / stories/ anecdotes.

Unit V

Shashi Tharoor – “Kindly Adjust’ to Our English

A. G. Gardiner – “A Fellow Traveller”

Ruskin Bond – “The Eyes Have It”

Mrinal Pande – “Girls”

W. H. Auden – “Unknown Citizen”

W H Davies - “Leisure”

References:

1. Murphy, Raymond, *Murphy's English Grammar*, CUP, 2004
2. Syamala, V. *Speak English in Four Easy Steps*, Improve English Foundation Trivandrum: 2006
3. Martinet, Thomson, *A Practical English Grammar*, IV Ed. OUP, 1986.
4. The Week - June 03, 2018, LAST WORD; <https://www.theweek.in/columns/shashi-tharoor/2018/05/25/kindly-adjust-to-our-english.html?fbclid=IwAR3IhtdXqvuV4ySECn9S7SA6HmCEYISyd1QHd3BlwKgiNKKwdkeSg3qWp-U/>
5. A G Gardiner – *Leaves in the Wind*, Digicat (e-book), 2015
6. Ruskin Bond – *The Best of Ruskin Bond*; India Penguin. April 2016.
7. Mrinal Pande – *Stepping Out*; Penguin India; 2003
8. W H Auden – *Another Time*; Random House Pub; 1940
9. William H Davies – *Songs of Joy and Others*; Andesite Press, August 2017.
10. Sir Ken Robinson – “Do schools kill creativity?”. <https://go.ted.com/6WoC>
11. Steve Jobs' 2005 Stanford Commencement Address. <https://youtu.be/UF8uR6Z6KLC?si=1nMNYJOk3Yw7H7tF>
12. India Questions Dr Abdul Kalam (aired: August 2007). <https://youtu.be/erg3CmVm6M4?si=YudsxXZOFY1do91C>

Course Objectives:

- To enable the students to acquire basic skills in functional language.
- To develop independent reading skills and reading for appreciating literary works.
- Enable students to communicate in the language they have studied in a range of contexts and for a variety of purposes
- To analyse language in context to gain an understanding of vocabulary, spelling, punctuation and speech

Course outcomes:

CO1: Develop the ability to read and critically appreciate a given text

CO2: Develop fluency in speaking the language

CO3: Ability to blend language and Indian spirituality.

Unit	Topic
1	Adhyatmaramayanam , Tharopadesam(Enthinnu Sokam...thulom) ----- Jnanappana (sthanamanagal...Trishnakondubhramikkunnathokkeyum)
2	Modern Poets: Mampazham-Vyloppilly Sreedharamenon Critical analysis of the poem.
3	Short stories from period 1/2/3: Poovanpazham -Vaikaom Muhammed Basheer
4	Literary Criticism: Bharatha Paryatanam - <i>Vyasante Chiri</i> -Ithihasa studies-Kuttikrishna Marar- Outline of literary Criticism in Malayalam Literature
5	Error-freeMalayalam: 1 .Language; 2 .Clarity of expression; 3 .Punctuation-Thettillatha Malayalam – Writing- a . Expansion of ideas; b .PrecisWriting; c . Essay Writing

Text books/Reference :

1. Adhyatmaramayanam – Thunjath Ramanujan Ezhuthachan
2. Ramayanavichinthanam-Dr. A. M. Unnikrishnan
3. Thunjan Padhanangal-Prof.Panmana Ramachandran
4. Complete Works including Jnanappana-Poonthanam
5. Vyloppilly-M.N.Vijayan
6. Vyloppilli-Vyakthi,Kavi-Dr.M.Leelavathi/S.Gupthan Nair
7. Basheerinte Poonkavanam-Prof.M.N.Karasseri
8. Basheer-Life & Works
9. Bharatha Paryatanam-Kuttikrishna Marar
10. Lavanyasastrathinte Yukthisilpam-Dr.Thomas Mathew
- 11)Thettillatha Malayalam – Prof.Panmana Ramachandran Nair(His all books on Error Free Malayalam)

Course Objective: The course will enable the students to understand the basics of grammar and usage, to appreciate the literary compositions, and to understand the intricacies of language and literature.

Course Outcomes: By the end of the course the students will be able to:

1. Distinguish various literary genres.
2. Explore tradition and culture through literature.
3. Apply the basics of grammar.
4. Critically analyse the prescribed literary texts.

UNIT 1

Hindi Sahithya ki Panch shresht Kahaniyam:

- a. Sugmay Jeevan –Chandradhar Sharma ,Guleri
- b. Dhan ki Bhent-Rabindranath Tagore
- c. Anbola –Jayashankar Prasad
- d. Swamini (Manasrovar bhagh-1) Premchand

UNIT 2.

Hindi Kavitha:

- a. 'Aarya' –Maithili Sharan Gupt
- b. "Meribhi abha he Ismein' .,"Mubarak Ho Naya Saal"-_Nagarjun
- c. "Nishaa Ki rod eta Rakesh- Nihar se' .,Shoonya Mandir meinBanoongi-Sandhya Geet se - Mahadevi varma
- d. 'KhoobLadi Mardani vahtho Jhansi Vali rani thi'-subhadra Kumari chohan

UNIT 3.

Hindi Ekanki:

- a) Mohan Rakesh :Andeke Chilke
- b) Vishnu Prabhakar :Sarkari Noukari

UNIT 4.

Grammar:1)Karak2) Upasarg3)Pratyay4)Vakya Rachana 5)Padaparichay.6)Sarvanam7)kriya 8)Adjective 9)Adverb10)Tenses

REFERENCE

1. Sugam Hindi Vyakarn, :Prof.Vanshidhar & Dharmapal Shastri
2. Vyavaharik Hindi Vyakaranantatha Rachana: Dr.Hardev Bahari
Shiksharthi HindiVyakaran:Dr. Nagappa
3. Hindi Sahithya ki Panch shresht Kahaniyam: Edited by: Dr.Sachidanandh
Shuklu
(Printed and Published by V&S publishers, Abridged, AnsariGanj, Delhi)
4. Hindi Samay.com,/Hindikahani.com/exotic indiaart.com

Objectives:

- To enable the students to acquire basic skills in functional language.
- To develop independent reading skills and reading for appreciating literary works.
- Enable students to communicate in the language they have studied in a range of contexts and for a variety of purposes
- To analyse language in context to gain an understanding of vocabulary, spelling, punctuation and speech

Course Outcome

CO1	Develop the ability to read, listen and write in Kannada and to understand and use the language in a variety of contexts and situations
CO2	enable the learners to understand the grammatical structures of classes of words
CO3	Develop ability to speak fluently and interactively in both personal and professional context

Course Contents**UNIT – 1**

Adalithadalli Kannadada balake: (Use of Kannada in business and administration)
 Bhashe – swaropa, stityantaragalu,
 Aadu bhashe, pradeshika bhashe, Grantika bhashe
 Paaribhaashika padagalu

UNIT – 2

Padagala rachane, deshiya – anya deshiya padagalu
 Lekhana Chinnhegalu
 Kannada bharavanigeya shuddha mattu ashuddha roopagalu,
 Dwiruktigalu, jodunudigalu

UNIT – 3

Nudigattgalu, gaade vistarane
 Listening to radio speech, tongue twister - practice

UNIT – 4

Patra Lekahna - aupacharika haagu anoupacharika
 Kandikegala rachane
 Prabandhagalu: vivaranaatmaka haagu niroopanatmaka

UNIT – 5**Poems**

- Vachanagalu – kaalugalembavu gaali kandaya – Allamaprabhu, Ratnada sankoleyaadade todarallve – Akkamahadevi, ole hattidare nilabahudallade - Basavanna
- Keerthanegalu – Tanuva nirolagaddi phalavenu – Purandaradasa, Tallanisadiru kandya taalu manave - Kanakadaasa
- Tripadigalu – Saalavanu kombaaga haalogarundante - Sarvagna
- Janapada geetegalu - Yaake badtaadi tamma

Short stories

- Sambhanda – Shrikrishna Alanahalli
- Moksha – Sethuram

Prabandhagalu

- Namma Maneya Deepa – Ha.Ma.Nayak
- Bhadhuku Kanasalla, Ondhu Kale – N K Kulakarni

References:

- 1.H.S.Krishnaswamy Iyangaar – Adalitha Kannada – Chetana publication, Mysuru
- 2.Kannada Vyakarana mattu Rachane – N.Gopalakrishna Udupa, M.C.C.Publication
- 3.G.H.Naayak – Kannada Sanna Kathogalu – Chetana Book House
- 4.Shatamaanada Lalitha Prabandha – Gurulinga Kaapase - Karnataka Sahitya Academy
- 5.Naavalla – Kathasankalana – Sethuram
- 6.Basavannanavara Vachanagalu – G.V.Shastrri – Paaru prakashana
- 7.Kannadada Balake – H.S.Krishnaswamy Iyangaar – Chetana book house
- 8.Sarvagnana Vachanagalu – Venkata Subbaiha, Vijayavaahini Publications

24SAN101

SANSKRIT I

2002

Course Objectives:

- To enable the students to acquire basic skills in functional language
- To develop independent reading skills and reading for appreciating literary works.
- To analyse language in context to gain an understanding of vocabulary, spelling, punctuation and speech
- Grasp the connection between Sanskrit language and Indian philosophy

Course Outcomes:

CO 1 Read and understand Sanskrit verses and sentences and communicate in Sanskrit

CO 2 Imbibe values of life and Indian tradition propounded by the scriptures

Module I

Introduction to Sanskrit language, Devanagari script - Vowels and consonants, pronunciation, classification of consonants, conjunct consonants, words – nouns and verbs, cases – introduction, numbers, Pronouns, communicating time in Sanskrit. Practical classes in spoken Sanskrit

Module II

Verbs- Singular, Dual and plural — First person, Second person, Third person.

Tenses – Past, Present and future – Atmanepadi and parasmaipadi-karthariprayoga.

Module III

General group words for communication and moral stories.

Module IV

ChanakyaNeeti chapter III (part I), Bhagavad Gita chapter 14 (part I)

Module V

Translation of simple sentences from Sanskrit to English and vice versa.

Course Objectives:

To teach Tamil for effective communication in different spheres of life: - cultural relations in society.

Course Outcomes:

1. Giving exposure to history of Tamil literature and Introduction of select Classics
2. Initiating Students to the spirit of Bhakti literature
3. Encouraging creativity of students by teaching Contemporary Literature poetry, modern poetry, Short Story, Prose, Novel, etc
4. Introduction of basic Grammar, Letter writing and essay writing skills of Tamil language.

அலகு-1

தமிழ்இலக்கியவரலாற்றில்சங்கஇலக்கியம்: முதல், இடை, கடைசங்கம்.
சங்கஇலக்கியங்கள்பத்துப்பாட்டு.

குறுந்தொகை (6,8பாடல்கள்),

புறநானூறு (184,192பாடல்கள்).

சங்கம்மருவியகாலஇலக்கியம்:

சிலப்பதிகாரம் (வழக்குறைக்காதை),

பதினெண்கீழ்கணக்குநூல்கள்,

திருக்குறள் (மருந்து)

UNIT-1 History of Tamil Literature: First, Intermediate, Last sangam. Sangam Literature, Pattuppaattu. Kuruntogai, Puranaanuru.

Literature of the Sangam Maruviya period – Silappathiagam (vazhakkuraikaathai), PatinēṅkiizhKaṇakkuNuulkaL. TirukkuraL (Marunthu)

அலகு 2

பக்திஇலக்கியம்:-

பன்னிருதிருமுறைகள்அறிமுகம்,

மாணிக்கவாசகர் (திருவாசகம்- சிவபுராணம்)

UNIT 2 Bhakti Literature – Introduction to PanniruThirumuraikal, Manikkavasagar (Thiruvagasam- Siva Puranam)

அலகு -3

தற்காலஇலக்கியம்:-

கவிதை : பாதியார் (குயில்பாட்டு), பாரதிதாசன் (தமிழின்இனிமை).

உரைநடை: ஞா.தேவநேயப்பாவாணர் (தமிழும்திருவிடமும்சமமா?),

பரிதிமாற்கலைஞர் (தமிழ்மொழியின்வரலாறு (ஆதிவரலாறு)).

சிற்பி (வள்ளுவர்வகுக்கும்இன்பம்)

சிறுகதை: அழகியபெரியவன் – (வனம்மாள்)

நாவல்: இமையம் (பெத்தவன்)

UNIT-3 Contemporary Literature: Poetry - Bharathiar(kuyilpāṭṭu), Bharathidasan (tamiḷiṇṇimai, iṇṇattamiḷ) Pattukottai Kalyanasundaram.

Prose: G. Devaneyabhavanar (TamizhumDhiravidamumsamamaa?), Paritimāṅkalaiṇar (paranarkettaparisu), chirbi (valluvarvakukkuminbam)

Short Story: Azhagiya Periyavan – (VanammaaL)

Novel: Imaiyam (Peththavan)

அலகு – 4தொல்காப்பியம்:

எழுத்து – பிறப்பியல்.

நிறுத்தக்குறிகள்மற்றும்

கடிதம்எழுதுதலும்கட்டுரைஎழுதுதலும்

UNIT – 4tolkāppiyam: Alphabet – piṇṇappiyal. Punctuation marks and Letter writing and essay writing.

REFERENCE

இமையம், *பெத்தவன்*, க்ரியாவெளியீடு 2019.

அழகியபெரியவன், *அழகியபெரியவன்கதைகள்*, நற்றிணைபதிப்பகம், 2016

சி.பாலசுப்பிரமணியன், *கட்டுரை-வளம்*, நறுமலர்ப்பதிப்பகம், பத்தாம்பதிப்பு 1994

பரிதிமாற்கலைஞர், *தமிழ்மொழியின்வரலாறு*, பூம்புகார்பதிப்பகம், ஆறாம்பதிப்பு 2013.

அகலாங்கன், *பன்னிருதிருமுறை – அறிமுகம்*, இந்துமாமன்றம்வவுனியா, 1994

ரா. சீனிவாசன், *தமிழ்இலக்கியவரலாறு*, <https://ta.wikisource.org/s/99uk>

மாணிக்கவாசகர் (திருவாசகம்- சிவபுராணம்
பொன்மணிமாறன் “அடோன்தமிழ்இலக்கணம் “அடோன்பப்ளிஷிங்குரூப், வஞ்சியூர்,
திருவனந்தபுரம், 2007.

<http://www.tamilvu.org/libirary/libindex.htm>.

http://www.gunathamizh.com/2013/07/blog0post_24.html

Objectives:

- To expose students to various genres of English literature
- To expose the students to Indian English Writing of different timelines.
- To develop a sensibility to read and understand literary works.
- To introduce a few linguistic devices to enable them to appreciate literary forms stylistically

COs	Course Outcomes
CO 1	Identify and distinguish various genres of English Literature for better understanding
CO 2	Demonstrate an ability to comprehend and analyse literature independently
CO 3	Develop or enhance the ability to appreciate and use linguistic devices for stylistic analysis

Unit-I

Introduction to Literature – Nature & Elements of Literature, literature as an expression of personal & historic aspects.

Narrative structure & technique. Introduction to Indian Literature: Pre-independence, postindependence, themes, writers, and problems.

Unit-II

Linguistic Devices: Theme, Diction, syntax & syntactical deviations, Rhetorical devices, figures of speech

Unit-III**Poetry:**

The Frog and the Nightingale by Vikram Seth

An Indian Love Song by Sarojini Naidu

Death of the Wolf by Toru Dutt

Unit IV**Short stories:****Detail-**

A Dog's Life by Mulk Raj Anand

Interpreter of Maladies by Jumpha Lahiri

Unit-V**Non-Detail Reading:**

Three Persons by Vijay Sheshadri

The Wolf's Postscript To 'Little Red Riding Hood' by Agha Shahid Ali

The Naive Friends by Premchand

The Woman on Platform 8 by Ruskin Bond

Core Reading :

- Iyengar, Srinivasa – *The Indian Contribution to English Literature*. Karnatak ishing House, Bombay, 1945
- Iyengar, Srinivasa – *Indian Writing in English : 1800-1980* – Sterling Publishing House, 2019

References

- Seth, Vikram, *Beastly Tales*, Penguin India, 2013
- Naidu, Sarojini, *The Golden Threshold* 1905
- Dutt, Toru - *A Sheaf Gleaned in French Fields* 1876
- Anand, Raj Mulk, *Selected Short Stories* Penguin India, 2006
- Tagore, Rabindranath, *Mashi and Other Stories*, True Sign Publishing House, 2021
- Lahiri, Jumpha - *Interpreter of Maladies* Harpercollins Publishers India, 2005
- Sheshadri, Vijay – POETRY Magazine, December 2010
- Ali, Shahid Agha, *The Wolf's Postscript To 'Little Red Riding Hood'* Academy of American Poets, poets.org
- *Premchand - , Mindfuel's 4 In 1 Story By Munshi Premchand - Power Of A Curse, The Naive Friends, A Complex Problem & A Lesson In The Holy Life Mindfuel Publishers, 2020*

- *Bond, Ruskin - The Woman on Platform 8, The Illustrated Weekly of India*

Evaluation Pattern :

Assessment Component	Weightage
Continuous Evaluation (Class Tests, Assignment, Class Activity)	20
Mid Term Examination	30
End Semester Examination	50
Total	100

Objectives:

To help the students to understand management theory from functional perspectives and to provide students with opportunities to develop the basic managerial skills of planning, organizing, staffing, directing, and controlling.

Course Outcome:

Students will be able to

CO1: Understand the evolution of management, including its conceptual nature as an art, science, and profession, and explore various approaches to management such as classical, neoclassical, and modern perspectives.

CO2: Understand the importance of planning and organizing in achieving organizational goals.

CO3: Familiarize the significance of staffing and directing in achieving organizational objectives and ensuring efficient utilization of human resources.

CO4: Understand the necessity of a good control system and effectively manage the resistance to control.

CO5: Familiarize students with emerging concepts in management, including Kaizen, TQM, change management, and lean management, among others.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	2	2	2	2	2	2
CO2	3	3	3	3	3	2	2	2	2	2
CO3	3	3	3	3	2	2	2	2	2	2
CO4	3	3	3	3	2	2	2	2	2	2
CO5	3	2	2	2	3	3	3	2	2	2

Unit 1

Concept and Evolution of Management

Concept and nature of management – Management as an Art, Science, and Profession - Basic roles and skills of manager –Levels of management- Overview of functions of management - Approaches to management: Classical approach - Scientific, Administrative and Bureaucratic -

Neoclassical approach: Human relation and Behavioral, Maslow's Need Hierarchy Theory, Theory X and Theory Y - Modern approach: Quantitative, System and Contingency.

Unit 2 Planning and Organizing

Definition and nature of planning- significance - planning types –steps of planning - MBO – Definition and nature of organizing – Significance- Steps-Types of organization: Formal and Informal – Delegation - Centralization and Decentralization - Span of management and Departmentation.

Unit 3 Staffing, and Directing

Staffing-Meaning and Importance –Process of Staffing function - Recruitment & Selection – Training and Placement - Directing–Meaning, importance, and features of directing - Principles of directing - Elements of directing: Supervision, Leadership, Communication, and Motivation - Concepts and importance.

Unit 4 Controlling

Meaning and importance, characteristics of controlling-Steps in control process- Traditional and Modern Techniques: Break-even analysis, Budgetary Control, Statistical Reports, Personal observation, Return on Investment, Ratio analysis, Responsibility Accounting, Management Audit, PERT and CPM, Management Information System

Unit 5 Emerging Concepts in Management

Recent trends in management: Kaizen – Quality Circle -Total Quality Management – Knowledge Management – Lean Management – Stress Management – Change Management – Open Book Management - Talent Management - Business process re-engineering.

TEXTBOOKS:

- Stephen P. Robins and Marry Coulter, Management.
- Samuel C Creto and S. Trevis Certo, Modern Management

REFERENCES:

- Koontz, O Donnell – Management - McGraw-Hill
- Appaniah, Reddy - Essentials of Management - Himalaya Publishing House.
- Prasad, L. M. - Principles of management - Sultan Chand and Sons.
- Srinivasan, Chunawalla - Management Principles and Practice - Himalaya Publishing House.

24COM102**ACCOUNTANCY****3 1 0 4**

Objective: To equip the students with the skill of preparing accounts and financial statements of Sole Trader and Non-Profit Organizations.

Course Outcomes:

Students will be able to

CO1: To understand accounting concepts and conventions, such as entity, money measurement, going concern, and others, and explain their significance in financial reporting.

CO2: To apply the accounting concepts for preparation of the financial statement of a sole trader under double entry system.

CO3: To understand the distinction between single entry and double entry systems of accounting and apply knowledge of accounting principles to prepare trading, profit and loss account and balance sheet from incomplete records.

CO4: To Understand the objective and necessity for providing depreciation and the methods of charging depreciation, such as straight-line method and written down value method.

CO5: To understand the financial statement of non-profit organizations and analyse the financial position and performance of non-profit organizations based on their financial statements.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	2	1	1	3	1	2
CO2	3	2	3	3	2	1	1	2	1	2
CO3	3	2	3	3	2	1	1	2	1	2
CO4	3	2	3	3	2	1	1	2	1	2
CO5	3	2	3	3	2	1	1	2	1	2

Unit I

Accounting – Meaning - objectives - advantages - limitations of accounting- Accounting Concepts and Conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures - Branches of accounting - Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India - International Financial Reporting Standards (IFRS) – Need - Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs). GST Accounting – Introduction – Journal Entries for recording GST at the time of Purchases and Sales (practical problems are excluded) – Input Tax Credit

Unit II

Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with Adjustments - Closing Stock - Outstanding expenses - Prepaid Expenses – Depreciation - Accrued Income - Unearned Income -Interest on Capital -Interest on Drawings -Bad Debts - Provision for Doubtful Debts -Provision for Discount on Debtors - Provision for Discount on Creditors - loss of stock destroyed by fire – Goods sold on sale or return on basis.

Unit III

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Preparation of Trading and Profit and Loss Account and Balance Sheet.

Unit IV

Depreciation - Causes of Depreciation - Characteristics of Depreciation - Objective and Necessity for Providing Depreciation - Methods of Charging Depreciation: Straight Line Method –merits - Written down value method – merits - Tax aspect of depreciation.

Unit V

Financial Statements of Non-Profit Organization - Receipt and Payment Account- features of Receipts and Payments Account- Income and Expenditure Account- Features of Income, and Expenditure Account- Difference between Receipts and Payments Account and Income and Expenditure Account- Treatment of special items – Preparation of Financial Statements of Non-Profit Organization.

References:

1. Maheshwari, S.N., & Maheshwari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
2. S. P. Jain and K. L. Narang, Advanced Accounting Vol. I, Kalyani Publishers
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.
5. K M Vineeth, K R Shabu – Introduction to Accountancy, Kalyani Publishers
6. R. L. Gupta and M. Radhaswamy: Advanced Accountancy Vol. - 1, Sultan Chand and Sons
7. M. C. Shukla and T. S. Grewal: Advanced Accounts Vol. - 1, S. Chand and Co.

24ECO101**ECONOMICS FOR DECISION MAKING****3 0 0 3**

Course Objective: The main focus is on making the various theoretical concepts clear and intelligible to a student. The objective is to help the student to understand the various economic parameters effectively and efficiently.

Course Outcome**Students will be able to**

CO1: To Understand the importance of economics for managing the firms.

CO2: To Understand various theories of economics that can be applied in the internal and external decisions to be made by managers.

CO3: To Analyze the demand and supply conditions and assess the position of a company.

CO4: To Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

CO5: To Analyze real-world business problems with a systematic economic framework.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	1	1	1	2
CO2	3	2	3	3	2	1	1	1	1	2
CO3	3	1	3	2	2	1	1	1	1	2
CO4	3	2	3	3	2	2	2	1	2	2
CO5	3	2	3	3	2	1	1	1	1	2

Unit 1

Introduction to Economics: The problems of wants, scarcity and choice - Difference between Microeconomics and Macroeconomics, Importance and limitations of Microeconomics and Macroeconomics, Production possibilities curve, Basic problems of Economics: What to Produce, How to Produce, For Whom to Produce, Level of Resource Use and Flexibility, Economic systems – Capitalism – Command Economy – Mixed Economy – Emerging Economy, Economics and business.

Unit 2

Demand and Supply Analysis: Concept of demand Demand schedule and demand curve – Change in demand and change in quantity demanded - Law of demand: Basis for its operation and factors influencing demand, Elasticity of demand: Types and measurement,

Supply: Concept, Supply schedule and supply curve Change in supply and change in quantity supplied - Law of supply, Factors influencing supply, Equilibrium.

Unit 3

Production, Cost and Revenue Analysis: Meaning of production – Production function – The Law of Variable Proportions or the Law of Diminishing Marginal Returns – Returns to scale - Cost and production: Various concepts of cost - Revenue function: Total, Average and Marginal revenue – Profit maximization: TR TC and MR - MC approaches, Economies of scale.

Unit 4

Theory of Markets: Meaning and types of markets - Main features of Competitive, Monopoly, Monopolistic and Oligopoly markets. Price discrimination: Meaning and Types.

Unit 5

Macroeconomics: National income analysis: Meaning, Concepts and Measurement, Problems in measurement Concept of full employment Types of unemployment. Inflation: Meaning, Types and control of inflation: Monetary and Fiscal policies, Business cycles: Meaning and Phases.

TEXTBOOKS:

- Varshney & Maheswari, Managerial Economics, Sultan Chand & Sons
- Mehta, P. L.; Managerial Economics, Sultan Chand & Sons.
- Dwivedi, D.N.; Managerial Economics, Vikas Publishing House

REFERENCE BOOKS:

- Mehta, P. L.; Managerial Economics, Sultan Chand & Sons., 2003.
- Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd.
- Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company
- Chaturvedi, D. D. and S. L. Gupta; Business Economics, Brijwasi
- Samuelson & Nordhans, Economics, Sultan Chand & Sons

Skill Development Activities:

- An illustration on calculation of Incremental Cost and Incremental Revenue, Determination of Fixed and Variable Cost, Determination of Average Cost, Marginal Cost and Total Cost
- Diagrammatic presentation of Price and Output Determination in different Market situations,
- Construction of Average Revenue and Marginal Revenue under Imperfect Market, and Fixation of Price under Target Pricing based on Rate of Return Method.

24MAT108**MATHEMATICS FOR BUSINESS****2 1 0 3**

Objectives: To develop a comprehensive understanding of Mathematics and to apply these concepts in Business problems

Course Outcomes:

Students will be able to

CO1: Understand the basic principles of sets, quadratic equations, and principles of counting using permutations and combinations and apply these principles in solving business problems.

CO2: Understand the concept of matrices and determinants and use it to solve linear equations.

CO3: Understand the concept of simple and compound interest, sinking funds, annuities, and discounts on bills and apply them to real-life problems.

CO4: The concept of derivatives has to be understood and must be applied to find marginal cost and revenue.

CO5: Learn integration and use the basic concepts in analyzing business problems to find revenue, cost, etc.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	1	1	2
CO2	3	2	3	3	2	1	1	1	1	2
CO3	3	2	3	3	2	1	1	1	1	2
CO4	3	2	3	3	2	1	1	1	1	2
CO5	3	2	3	3	2	1	1	1	1	2

Unit1

Quadratic equations – solution of quadratic equation - Permutations and Combinations: Definition – Applicational Problems - Solving Business Problems using Permutations and combinations.

Unit 2

Matrices and Determinants: Definition of Matrix, Type of Matrix, Algebra of Matrix, Determinants - Properties of Determinants, Calculation of Determinants up to third matrix, Adjoint of a matrix, inverse and solution of a system of linear equations having unique solution (up to three variables).

Unit 3

Commercial Arithmetic: Simple and Compound interest – Sinking fund – Annuities, Discounting of bills.

Unit 4

Differential Calculus and its application for Business: First and second order derivatives (simple functions), Cost Function, Total Cost, Average Cost, and Marginal Cost. Revenue function: Maxima and Minima one variable functions.

Unit 5

Integral Calculus and its application for Business: Formulas – Indefinite Integral, Cost Function, Marginal Cost, Total Cost, Average Cost, Marginal Revenue, Total Revenue.

CORE READING

- Dr. P. R. Vittal -
Business Mathematics and Statistics, Margham Publications, Chennai.

SUGGESTED READING:

- Dr. B H Suresh – Business Mathematics, Chetana Book house
- V. K. Kapoor - Business Mathematics, Sultan Chand and Sons.
- Mizrahi and John Sullivan. Mathematics for Business and Social Sciences, Wiley and Sons

24COM103

INTRODUCTION TO GST

3 0 0 3

Objective:

To develop an understanding of the Premise and basic principles of GST Laws and develop the ability to comprehend the GST Law structure.

Course outcome:

CO1: To understand GST's historical background and concepts related to GST.

CO2: To Describe the transaction types which are related to GST;

CO3: To Know what transaction types are subjected to GST

CO4: To Indicate GST application, differentiation of application, and GST compliance and attendance.

CO5: To Relate transaction amounts to GST liability.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	1	2	1	1	2	1	2
CO2	3	2	2	1	2	1	1	2	1	2
CO3	3	2	2	1	2	1	1	2	1	2
CO4	3	2	2	1	2	1	1	2	1	2
CO5	3	2	2	1	2	1	1	2	1	2

Unit 1

Meaning and Historical background of GST, Background of Erstwhile Service tax and VAT, Concept of Input Credit, need for GST, Salient Features, Taxes subsumed under GST, Advantages of GST, Constitutional Amendment, GST Council, GST Network, Acts and Rules passed for Implementing GST and their Interlinking.

Unit 2

Types of GST – Meaning of CGST, SGST, UTGST, IGST, Practical Examples on how GST works (to get an overview of the system), Meaning of Supply – Elements that constitute supply, Types of Supply, Activities that are neither supply of goods nor supply of services, Composite and Mixed Supplies, Principal supply

Unit 3

Some important definitions – India, Turnover, Business, Business Vertical, Goods, Capital Goods, Inputs, Casual taxable person, consideration, Continuous supply, Exempt Supply, Job Work, Manufacture, Reverse Charge, Place of business, Input Service Distributor

Unit 4

Levy and Collection of GST, Tax payable under Reverse Charge, Kinds of supply on which tax is leviable under GST, GST on Intrastate and Interstate supply, Zero rated supply

Unit 5

Registration under GST, Input Credit, Goods and Services Exempt from GST, Power to grant exemption, Location of Supplier and Place of Supply of Goods and services, Composition scheme under GST – Eligibility, Impact.

SUGGESTED READINGS:

- Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra
- Dr. Vinod K. Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.
- T. N. Manoharan Income Tax, VAT & Service Tax, Snow White Publication
- Madhukar N. Hiregange, Rajesh Kumar T. R. & Sudhir V. S. Practical Guide to Service Tax, Bharath Law House Pvt. Ltd.

22ADM101

FOUNDATIONS OF INDIAN HERITAGE

L-T-P-C:2-0-1-2

Course Objective(s)

To introduce students to the depths and richness of the Indian culture and knowledge traditions, and to enable them to obtain a synoptic view of the grandiose achievements of India in diverse fields. To equip students with a knowledge of their country and its eternal values.

Course Outcomes

COs	Description
CO1	Increase student understanding of true essence of India's cultural and spiritual heritage.
CO2	Emancipating Indian histories and practices from manipulation, misunderstandings and other ideological baggage thus, shows its contemporary relevance.
CO3	Understand the ethical and political strategic concepts to induce critical approach to various theories about India.
CO4	Familiarize students with the multi dimension of man's interaction with nature, fellow beings and society in general.
CO5	Appreciate the socio-political and strategic innovations based on Indian knowledge systems. Gives an understanding of bringing Indian teaching into practical life.

CO-PO Mapping

PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	-	-	-	-	-	-	2	2	-	-	-	3	-	-	-
CO2	-	-	-	-	-	-	1	2	-	-	-	3	-	-	-
CO3	2	-	-	-	-	2	3	3	-	-	-	-	-	-	-
CO4	-	-	3	-	3	2	3	-	-	-	-	3	-	-	-
CO5	2	-	1	2	-	1	3	1	-	-	-	2	-	-	-

Syllabus

- Chapter 1 - Educational Heritage of Ancient India
- Chapter 2 - Life and Happiness
- Chapter 3 - Impact of Colonialism and Decolonization
- Chapter 4- A timeline of Early Indian Subcontinent
- Chapter 5 - Indian approach towards life
- Chapter 6 - Circle of Life
- Chapter 7- Pinnacle of Selflessness and ultimate freedom
- Chapter 8- Ocean of love; Indian Mahatmas.
- Chapter 9 - Become A Strategic Thinker (Games / Indic activity)
- Chapter 10 - Man's association with Nature
- Chapter 11 - Celebrating life 24/7
- Chapter 12 - Metaphors and Tropes
- Chapter 13 - India: In the Views of foreign Scholars and Travellers.

Self-Study/ Self-reading

- Chapter 14 - Personality Development Through Yoga.
- Chapter 15 - Hallmark of Indian Traditions: Advaita Vedanta, Theory of oneness
- Chapter 16 - Conversations on Compassion with Amma

Textbooks/References

- Foundations of Indian Heritage

Evaluation Pattern

Assessment	Weightage (%)
Midterm	30
Continuous Assessment	20
End Semester Exam	50
Total Marks	100

22AVP103**Mastery Over Mind (MAOM)****1-0-2 2****1. Course Overview**

Master Over the Mind (MAOM) is an Amrita initiative to implement schemes and organise university-wide programs to enhance health and wellbeing of all faculty, staff, and students (UN SDG -3). This program as part of our efforts for sustainable stress reduction gives an introduction to immediate and long-term benefits and equips every attendee to manage stressful emotions and anxiety facilitating inner peace and harmony.

With a meditation technique offered by Amrita Chancellor and world-renowned humanitarian and spiritual leader, Sri Mata Amritanandamayi Devi (Aamma), this course has been planned to be offered to all students of all campuses of AMRITA, starting off with all first years, wherein one hour per week is completely dedicated for guided practical meditation session and one hour on the theory aspects of MAOM. The theory section comprises lecture hours within a structured syllabus and will include invited guest lecture series from eminent personalities from diverse fields of excellence. This course will enhance the understanding of experiential learning based on university's mission: "Education for Life along with Education for Living", and is aimed to allow learners to realize and rediscover the infinite potential of one's true Being and the fulfilment of life's goals.

2. Course Syllabus

Unit 1 (4 hours)

Causes of Stress: The problem of not being relaxed. Need for meditation -basics of stress management at home and workplace. Traditions and Culture. Principles of meditation– promote a sense of control and autonomy in the Universal Human Value System. Different stages of Meditation. Various Meditation Models. Various practices of Meditation techniques in different schools of philosophy and Indian Knowledge System.

Unit 2 (4 hours)

Improving work and study performance. Meditation in daily life. Cultivating compassion and good mental health with an attitude of openness and acceptance. Research and Science of Meditation: Significance of practising meditation and perspectives from diverse fields like science, medicine, technology. philosophy, culture, arts, management, sports, economics, healthcare, environment etc. The role of meditation for stress and anxiety reduction in one's life with insights based on recent cutting-edge technology. The effect of practicing meditation for the wholesome wellbeing of an individual.

Unit 3 (4 hours)

Communications: principles of conscious communication. Relationships and empathy: meditative approach in managing and maintaining better relationships in life during the interactions in the world, role of MAOM in developing compassion, empathy and responsibility, instilling interest, and orientation to humanitarian projects

as a key to harness intelligence and compassion in youth. Methodologies to evaluate effective awareness and relaxation gained from meditation. Evaluating the global transformation through meditation by instilling human values which leads to service learning and compassion driven research.

TEXT BOOKS:

- 1.Mata Amritanandamayi Devi, “Cultivating Strength and vitality,” published by Mata Amritanandamayi Math, Dec 2019
- 2.Swami Amritaswarupananda Puri ,”The Color of Rainbow “ published by MAM, Amritapuri.

REFERENCES:

- 1.Craig Groeschel, “Winning the War in Your Mind: Change Your Thinking, Change Your Life” Zondervan Publishers, February 2019
- 2.R Nagarathna et al, “New Perspectives in Stress Management “Swami Vivekananda Yoga Prakashana publications, Jan 1986
3. Swami Amritaswarupananda Puri “Awaken Children Vol 1, 5 and 7 - Dialogues with Amma on Meditation”, August 2019
4. Swami Amritaswarupananda Puri “From Amma’s Heart - Amma’s answer to questions raised during world tours” March 2018
5. Secret of Inner Peace- Swami Ramakrishnananda Puri, Amrita Books, Jan 2018.
6. Mata Amritanandamayi Devi “Compassion :The only way to Peace:Paris Speech”, MA Center, April 2016.
7. Mata Amritanandamayi Devi “Understanding and collaboration between Religions”, MA Center, April 2016.
8. Mata Amritanandamayi Devi “Awakening of Universal Motherhood: Geneva Speech” M A center, April 2016.

3. Evaluation and Grading

Internal		External		Total
<i>Components</i>	<i>Weightage</i>		Practical (attendance and class participation) 60%	100%
Quizzes(based on the reading material)	20%	40%		
Assignments (Based on webinars and lecture series)	20%			

4. Course Outcomes (CO)

CO1: Relate to the causes of stress in one’s life.

CO2: Experiment with a range of relaxation techniques CO3: Model a meditative approach to work, study, and life.

CO4: Develop appropriate practice of MA-OM technique that is effective in one’s life CO5: Inculcate a higher level of awareness and focus.

CO6: Evaluate the impact of a meditation technique

***Programme Outcomes(PO)(As given by NBA and ABET)**

PO1: Engineering Knowledge

PO2: Problem Analysis

PO3: Design/Development of Solutions

PO4: Conduct Investigations of complex problems

- PO5:** Modern tools usage
PO6: Engineer and Society
PO7: Environment and Sustainability
PO8: Ethics
PO9: Individual & Team work
PO10: Communication
PO11: Project management & Finance
PO12: Lifelong learning

CO – PO Affinity Map

PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3
CO															
CO 1	3	3	3	2		-	2	3	-	3	-	3	-	-	-
CO 2	3	3	3	2	2	-	2	3	3	3	-	3	-	-	-
CO 3	3	3	2	2	2	2	2	3	3	3	-	3	-	-	-
CO 4	3	3	3	2	-	2	3	3	3	3	-	3	-	-	-
CO 5	3	2	2	2	-	2	-	3	2	2	-	2	-	-	-
CO 6	3	2	2	2	3	2	-	3	2	2	-	2	-	-	-

SEMESTER II**24ENG111****English II****1 0 2 2****Objectives:**

To train students to convey and document information in a formal environment; to facilitate them to acquire the skill of self-projection in professional circles; to inculcate critical and analytical thinking.

Cos	Course Outcomes
CO 1	Illustrate comprehension of the fundamentals of writing
CO 2	Analyse audio text focussing on English phonetics, pronunciation and meaning comprehension
CO 3	Apply theoretical knowledge to write professional documents
CO 4	Infer from current news to formulate ideas and opinions
CO5	Prepare appropriate content for mini project and make effective presentation

Unit I

Vocabulary Building: One-word substitutes; Antonyms and Synonyms; Words often Confused Error Analysis (Subject-Verb Agreement; Tense Sequence; Usage of Articles and Prepositions; Determiners; Redundancy); Modifiers (misplaced, dangling, etc.)

Unit II

Circulars; Memos; Formal Letter writing; e-Mail Etiquette; Instruction, Suggestion & Recommendation; Essay writing: Analytical and Argumentative

Unit III

Sounds of English: Stress, Intonation - Listening Comprehension (3 pieces – Women in Technology Panel discussion, India Questions Abdul Kalam, UPSC Topper Mock interview Akshat Jain) - Current News Awareness

Unit IV

Reports: Incident Report, Event Report

Situational Dialogue; Group Discussion (Opinion)

Unit V

Mini Project and Presentation

References:

1. Felixa Eskey. *Tech Talk*, University of Michigan. 2005
2. Michael Swan. *Practical English Usage*, Oxford University Press. 2005
3. Anderson, Paul. *Technical Communication: A Reader Centered Approach*, V Edition, Hercourt, 2003 .
4. Martinet, Thomson, *A Practical English Grammar*, IV Ed. OUP, 1986.
5. Raymond V. Lesikar and Marie E. Flatley. *Basic Business Communication*, Tata McGraw Hill Pub. Co. New Delhi. 2005. Tenth Edition.
6. Thampi, G. Balamohan. *Meeting the World: Writings on Contemporary Issues*. Pearson, 2013.
7. Lynch, Tony. *Study Listening*. New Delhi: CUP, 2008.
8. Kenneth, Anderson, Tony Lynch, Joan Mac Lean. *Study Speaking*. New Delhi: CUP, 2008.
9. Marks, Jonathan. *English Pronunciation in Use*. New Delhi: CUP, 2007.
10. Syamala, V. *Effective English Communication for You (Functional Grammar, Oral and Written Communication)*: Emerald, 2002.
11. Sample Question Papers from Competitive Examinations

12. Women in Technology Panel discussion
<https://youtu.be/T44XdGH5s-8?si=A1cDVEt777FH7vFR>
13. India Questions Abdul Kalam
https://youtu.be/erg3CmVm6M4?si=WjP_SV1vy6FrsGHg
14. UPSC Topper Mock interview, Akshat Jain
<https://youtu.be/lsJBGvyiAHI?si=L-u6kTadzJmghHLI>

24MAL111**Malayalam II****LTTC: 2 0 0 2****Course objective:**

- To develop independent reading skills and reading for appreciating literary works.
- To develop elaboration and modernization of the vocabulary of a language
- To enable the students to plan, draft, edit & present a piece of writing.

Course outcomes:

CO1: Develop the ability to read and critically appreciate a given text

CO2: Develop fluency in communication

CO3: Develop interest in blending of language and Indian Spirituality

CO4: To enable the learners to understand the grammatical structures of classes of words

Unit Topic

- 1 Memoirs-One of the Selection from Chiudambara Smarana-Balachandran Chullikkadu-Critical analysis of his poetry)
- 2 Ancient Drama: Kerala Sakunthalam (Act 4), Kalidasa (Translated by Attoor Krishna Pisharody).
- 3 Satire One of the Selection from Chemmanam Chacko, VKN Or Punathil Kunjabdulla-philosophical dimens of Satire
- 4 Part of an auto-biography/travelogue:
Valarnnu varunna oratmavu(from Kanneerum Kinavum)-VT Bhattathirippad
- 5 Error-free Malayalam: 1.Language; 2.Clarity of expression; 3.Punctuation-Thettillatha Malayalam – Writing-a. Expansion of ideas

Text books/Reference:

- 1) Hasa Sahithyam Kuttikrishna Mararu
- 2) Sakunthalam-Attoor/Kuttikrishna Marar
- 3) Kalidasa Hridayam-K.P.Narayana Pisharady
- 4) VKN-K.P.Appan
- 5) N.V.Krishna Warriar & Modern Poetry studies
- 6) Kanneerum Kinavum –V.T. Bhattathirippad
- 7) Adukkalayil Ninnu Arangatheyykku-V.T.Bhattathirippadu
- 8) Nalla Malayalam- C.V.Vasudeva Bhattathiri
- 9) Tettum Sariyum-Prof. Panmana Ramachandran Nair

24HIN111

HINDI II

200 2

Course Objective: The course will allow students to apply grammar in language structures, appreciate the literary compositions and provide them with a good command over translation techniques.

Course outcomes: By the end of the course the students will be able to:

- | | | |
|----|---|---------------------|
| 1. | postmodern trends of literature... | Understand the |
| 2. | and culture through literature. | 2.Explore tradition |
| 3. | professional translation strategies. | Apply ethical and |
| 4. | Demonstrate linguistic competence in written communication. | |

UNIT 1

Hindi Laghu Upanyas :**Mamatha Kaliya- ' Doud'**

UNIT 2

Hindi Natak: Swadesh Deepak- "Kort Marshal"

UNIT 3.

Adhunik Hindi Kavya a.Jayashankar Prasad-(Lahar, Aah!Vedhana Mili Vidayi)., b.Suryakanth Tripathi „Nirala“- (Anamika -4)., c.Subadhra Kumari , Chouhan- (Swadesh Ke Prathi, Smruthiyam), d.Gajanan Madhav Muktibodh- (ek swapna Katha)

UNIT 4.

A)Sankshepan,

B) .Anuvad: Paribhasha,Prakar,AnuvadKeLakshan,AnuvadKiAvashyakata,Passage (Translation)

c)Paragraph writing

D)Technical writing

REFERENCE

1. Prayojan Mulak Hindi Ke Naye Ayam : Dr. Pandit Banne
2. Prayojan Mulak Hindi Ki Nayi Bhumika : Kailash Nath Pandey
3. Prayojan Mulak Hindi Ke Vividh Roop : Dr. Rajendra Mishra, Rakesh Sharma
4. "Adhunik Kavya Sangraha" Edited by . Dr. Urvashi Sharma (Printed and Published by Malik & Company, Jaipur)
5. Hindi Samay.com,/Hindikahani.com/exotic indiaart.com

24KAN111

Kannada II

LTPC: 2 0 0 2

Objectives:

- To develop the standard of orthography and spelling system.
- To develop independent reading skills and reading for appreciating literary works.
- To develop elaboration and modernization of the vocabulary of a language.
- To enable the students to plan, draft, edit & present a piece of writing.

Course Outcome

01	Develop the ability to read and critically appreciate a given text
02	Develop pattern of communication as required for different professional context
03	Develop fluency in speaking the language

Course Contents**UNIT – 1****Prabandhagalu**

- Thotadacheya Bhoota – Kuvempu
- Bantu Bannada Holi – G. S. Shivarudrappa

UNIT – 2**Poems**

- Ni hinga nodabayda Nanna – Da. Ra. Bendre
- Huttarihaadu – Panje Mangesh Rao
- Tungabadre – K.S.Narasimhaswamy
- Nanna Janagalu – Dr.Siddhalingaya

UNIT – 3**Novel**

- Jugari Cross – Poornachandra Tejaswi

UNIT – 4

- Suttale
- Kadata
- prakatane
- Arjigalu
- Aadesha patraa

UNIT- 5

- Varadigalu
- Sanshikpta Baravanige
- Prabandhagalu: vaadaatmaka haagu vishleshanatmaka

References:

1. Jugari Cross – Poornachandra Tejaswi – Pustaka Prakashana
2. Shatamaanada Lalitha Prabandha – Gurulinga Kaapase - Karnataka Sahitya Academy
3. N.Gopalkrishna Adiga – Kannada Vyakarana mattu Rachane – MCC Publications
4. Maadhari Patragalu – S.R.Siddharaju – Kannada Saahitya Parishattu

5. H.S.Krishnaswamy Iyengar – Adalitha Kannada – Chetana publication, Mysuru

24SAN111

SANSKRIT II

LTPC: 2 0 0 2

Module I

Seven cases, Avyayas, sentence making with Avyayas, Sapthakakaras.

Module II

Kthavathu Prathyaya, Upasargas, Kthvatha, Thumunnantha, LyabanthaPrathyaya. Three Lakaras – brief introduction, Lot lakara

Module III

New words and sentences for the communication, Slokas, moral stories, Subhashithas, riddles (Selected from the Pravesha Book)

Module IV

Introduction to classical literature, classification of Kavyas, classification of Dramas - Important five Mahakavyas

Module V

Translation of paragraphs from Sanskrit to English and vice versa

Module VI

Chanakya Neeti chapter III (Part II), Bhagavad Geeta chapter 14 (Part II)

Essential Reading:

- 1, Pravesaha; Publisher :Samskritabharati, Aksharam, 8th cross, 2nd phase, girinagar, Bangalore -560 085
- 2, Sanskrit Reader I, II and III, R.S. Vadhyar and Sons, Kalpathi, Palakkad
- 3, PrakriyaBhashyam written and published by Fr. John Kunnappally
- 4, Sanskrit Primer by Edward Delavan Perry, published by Ginn and Company Boston
- 5, Sabdamanjari, R.S. Vadyar and Sons, Kalpathi, Palakkad
- 6, Namalinganusasanam by Amarasimha published by Travancore Sanskrit series
- 7, SubhashitaRatnaBhandakara by Kashinath Sharma, published by Nirnayasagarpress

24TAM111

TAMIL II

200 2

Course Objective: The course will allow students to understand the writing competency in Tamil literature.

Course outcomes: By the end of the course the students will be able to:

1. Introduction to Tamil Folklore
2. Learning the nuances of Tamil spiritual literature
3. Exposure to the advanced aspects of Tamil grammar
4. Imbibing the spirit of language through familiarising with linguistics, translation and creative writing

அலகு 1

சிறிலக்கியங்கள் அறிமுகம்: கலிங்கத்துப்பரணி (பபோர்போடியது), முக்கூடற்பள்ளு 35. நோட்டுபுறவியல்: வரரவிலக்கணம், நோட்டுபுறப்போடல்கள், கரதகள், கரதப்போடல்கள், பழமமோழி, விடுகரதகள், கரலகள்.

Introduction to CiRRilakkiyam: Kalingaththupparani (Poor Padiyathu) - MukkdaRpallu 35. Folklore: Definition, Folksongs - Stories – kathaipPaadal - pazhamozhi - vidukathai - kalaikaL.

அலகு 2

பக்திஇலக்கியம்: ஆண்டோள்முழுவரலோறு, திருப்போரவ (1,2,3,4)

அலகு 3

மதோல்கோப்பியம்: மபோருளிலக்கணம் - மோல்லிலக்கணம்

அலகு 4

மமோழிமபயப்பு: மமோழிமபயப்புவரககள், மமோழிமபயர்ப்பின் முக்கியதுவமும்பதரவயும், இயந்திரமமோழிமபயர்ப்பு, மகோளரககள், இலக்கியமமோழிமபயர்ப்பு. மமோழியியல் அறிமுகம்: மமோழியும்மமோழியியலும், பயன்போடுமமோழியின்தன்ரமகள், மமோழியியல்துறறகள். பரடப்புஉருவோக்குதல் (கருத்துபரிமாற்றம் - கவிரதஇலக்கியம்- அறிமுகம், விடுதரலக்குமுன்னும்பின்னும் - நாடகம் - சிறுகதத). Translation: Types of translation - Importance and need of translation - Machine translation - Principles - Literary translation.

Introduction to Linguistics: Language and Linguistics- Linguistics – Characteristics of applied language – Fields of Linguistics. Creation of creativity (Exchange of ideas - introduction to poetry literature, before and after liberation - drama - short story).

REFERENCES

மு.வரதரோன் “ தமிழ்இலக்கியவரலோறு” றோஹித்யஅகமடமிபப்ளிபகஷன்ஸ் , 2012
மபோன்மணிமோறன் “அபடோன் தமிழ்இலக்கணம் “அபடோன்பப்ளிஷிங்குரூப், வஞ்சியூர், திருவனந்தபுரம், 2007. <http://www.tamilvu.org/libirary/libindex.htm>.
http://www.gunathamizh.com/2013/07/blog0post_24.html நோ.வோனமோமரல,
“தமிழர்நோட்டுப்போடல்கள்” நியூமஞ்சரிபுத்தகமவளியீட்டகம் 1964,2006
நோ.வோனமோமரல “பழங்கரதகளும், பழமமோழிகளும்

”நியூமஞ்சுரிபுத்தகமவளியீட்டகம், 1980,2008

24ENG110

Additional English – II

2 0 0 2

Objectives:

- To expose the students to various genres of English Literature.
- To expose the students to Indian English Writing of different timelines.
- To develop sensibility to read and understand literature and thereby encourage them to be sensitive to the whole spectrum of human experience.

COs	Course Outcomes
CO 1	To demonstrate an ability to critically appreciate any literary text
CO 2	To exhibit an ability to narrate and express their thoughts and idea.
CO 3	To be able to evaluate and relate to common human experiences

Unit-I

Introduction:

Drama : Tragedy & Comedy, Characters, Setting

Prose: Fiction and Non-Fiction

Life Writing.: Biography, Autobiography, Memoirs

Unit-II

Essays:

Shashi Tharoor - A Child's Reading in India

Sarvepalli Radhakrishnan - Gandhian Outlook

Unit-III

Play: *Silence! The Court is in Session'* by Vijay Tendulkar

Unit-IV

Non-Detail reading:

Karma – Khushwant Singh

Kailash Satyarthi's Nobel Lecture on 10 December 2014 at Oslo City Hall, Norway

Of Mothers, among other things. By A.K. Ramanujan

Unit-V

Critical Appreciation and Creative Writing: Class Activity

Core Reading

- Habib, M.A.R, *Literary Studies, A Norton Guide*, Norton & Co, 2020
- Naik, M.K., *A History of Indian English Literature*, Sahitya Academy

References:

- Tendulkar, Vijay, *Silence! The Court is in Session*, Oxford University Press, 1982
- Tharoor, Shashi, *A Child's Reading in India*, Washington Post, Dec 1991
- *Gandhi Outlook and Techniques* - Ministry of Education, January 1, 1953
- Singh, Khushwant, *Collected Short Stories*, Ravi Dayal Publishers, 1989
- **Nobel Lecture – Audio** [<https://www.youtube.com/watch?v=UNZNBcf5Hd8>]

Assessment Component	Weightage
Continuous Evaluation (Class Tests, Critical Appreciation, Creative Writing)	20
Mid Term Examination	30

End Semester Examination	50
Total	100

24COM111**ADVANCED ACCOUNTANCY****3 1 0 4**

Objective: To equip the students with the skill of preparing accounts of under various circumstances of partnerships, including admission of new partners, retirement or death of partners, dissolution of firms, and handling of hire-purchase transactions.

Course Outcomes:

Students will be able to

CO1: To understand the basic concepts of partnership accounts and apply these concepts on partnership accounts.

CO2: To understand the concept of goodwill of the partnership firm and evaluate the different goodwill valuation methods.

CO3: To understand the accounting procedures related to the admission of a new partner and apply the procedures for the preparation of partnership accounts.

CO4: To understand the accounting procedures related to retirement, death, and dissolution of the partnership firm and apply the procedures for the preparation of partnership accounts.

CO5: To understand the accounting treatment for hire purchase and instalment system and apply these accounting treatments for the preparation of their accounts.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	2	1	1	2	1	2
CO2	3	2	3	2	2	1	1	2	1	2
CO3	3	2	3	2	2	1	1	2	1	2
CO4	3	2	3	2	2	1	1	2	1	2
CO5	3	2	3	2	2	1	1	2	1	2

Unit 1

Partnership – Definition – Features - Types of Partnerships - advantages – limitations – Partnership Deed – content - Rules applicable in the absence of a Partnership Deed - Capital Accounts of Partners - Fixed Capital Method- Fluctuating Capital Method- Distribution of Profit among Partners - Profit and Loss Appropriation Account.

Unit II

Goodwill – meaning - Factors Affecting the Value of Goodwill - Need for Valuation of Goodwill, Methods of Valuation of Goodwill - Average Profits Method - weighted average

profits method-Super Profits Method -Capitalisation Method: Capitalisation of Average Profits method, Capitalisation of Super Profits method - Reconstitution of a Partnership Firm.

Unit III

Admission of a New Partner - New Profit-Sharing Ratio - Sacrificing Ratio – accounting treatment at the time of admission - Treatment of Goodwill - Revaluation Account - distribution of past profits or losses - Adjustment of Capital.

Unit IV

Retirement and death of a partner –gaining ratio - accounting treatment on retirement and death – calculation of the amount due to the retiring/ deceased partner - Dissolution of the firm - Realisation Account - accounting entries in the books of the firm - Insolvency of partners - Garner vs. Murray.

Unit V

Hire-Purchase and Instalment System – meaning – hire purchase and sale - Calculation of Interest – computation of cash price - journal entries in the books of hire purchaser and hire vendor - Default and re-possession -Meaning of Complete or Full Repossession - Partial Repossession -Journal Entries Under Partial Repossession.

TEXTBOOKS:

- K. M. Vineeth and K. R. Shabu – Advanced Financial Accounting, Kalyani Publishers
- S. P. Jain and K. L. Narang – Advanced Accountancy Vol. 1, Kalyani Publishers

REFERENCE BOOKS:

- S. N. Maheshwari and S. K. Maheshwary: Advanced Accountancy, Vikas Publishers
- R. L. Gupta and M. Radhaswamy: Advanced Accountancy Vol. – 1, Sultan Chand and Sons.
- M. C. Shukla and T. S. Grewal: Advanced Accounts Vol. – 1, S. Chand and Co.

24CSA180**DATA ANALYSIS USING EXCEL LAB****0032**

Objective: The course covers spreadsheet fundamentals, analysis techniques, visualization, and task automation, preparing students for real-world applications.

Course Outcomes:

Students will be able to

CO1: Gain proficiency in basic spreadsheet operations, functions, and formula usage.

CO2: Learn advanced spreadsheet functions for efficient data organization and analysis across multiple sheets.

CO3: Explore filtering capabilities and construct PivotTables for in-depth data analysis.

CO4: Develop skills in creating and customizing various types of charts to visually represent data effectively.

CO5: Understand macros and learn to create, record, and run them to automate repetitive tasks, increasing productivity.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	1	1	2
CO2	3	2	3	3	2	1	1	1	1	2
CO3	3	2	3	3	2	1	1	1	1	2
CO4	3	2	3	3	2	1	1	1	1	2
CO5	3	2	3	3	2	1	1	1	1	2

Unit -1 Introduction to Spreadsheets

Introduction to spreadsheets, reading data, manipulating data. Basic spreadsheet operations and functions, Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum, Advance Formulas

Unit 2- Spreadsheet Functions to Organize Data

Moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting Spread sheets Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting, Data between Spreadsheets, Hiding, protecting worksheets, Introduction to functions such as the IF, nested IF, VLOOKUP and HLOOKUP, Concatenate, Match, Count if, Text, Trim functions in Excel

Unit -3 Introduction to Filtering, Pivot Tables, and Charts

Introduction to the Data filtering capabilities of Excel, the construction of Pivot Tables to organize data and introduction to charts in Excel. Creating PivotTables, manipulating a

PivotTable, Using the PivotTable Toolbar, Changing Data Field, Properties, displaying a PivotChart, Setting PivotTable Options, Adding Subtotals to PivotTables.

Unit 4 Advanced Graphing and Charting

Constructing various Line, Bar and Pie charts. Using the Pivot chart features of Excel. Understanding and constructing Histograms and Scatter plots. Creating Charts, Different types of charts, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table,

Unit 5 Macros

Making Macros, Recording Macros, Running Macros, Deleting Macro

References:

- Data Analysis Using Microsoft Excel Paperback – 27 February 2009 by Ash Narayan Sah

24COM112**FINANCIAL MANAGEMENT****3 1 0 4**

Course Objectives: This course aims to equip students with a comprehensive understanding of financial management, including the significance, scope, objectives, and functions of finance, capital budgeting techniques, financing decisions, dividend policies, working capital management, and critique of credit rating agencies in India.

Course Outcomes:

CO1: Understand financial management's significance, scope, objectives, and functions, including the role of finance managers, time value of money, and risk-return concepts for effective decision-making.

CO2: Analyze investment opportunities using various capital budgeting techniques, considering cash flows, and risk, and applying appropriate methods to maximize shareholder value.

CO3: Understand financing decisions by exploring sources of finance, cost of capital components, optimal capital structure determinants, and leverage

CO4: Understand types of dividend policies, factors influencing dividends, and theories such as Walter's, Gordon's, and MM's models, alongside stock splits and repurchases in corporate finance.

CO5: Understand working capital management, its types and determinants, assess requirements, optimize the working capital cycle, and implement strategies for effective cash, receivables, and inventory management.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	2	1	2
CO2	3	2	3	3	3	1	1	2	1	2
CO3	3	2	3	3	3	1	1	2	1	2
CO4	3	2	3	3	3	1	1	2	1	2
CO5	3	2	3	3	3	1	1	2	1	2

Unit 1

Financial management: Meaning and definition – Importance –Scope– Objectives- Functions of financial management – Finance manager – Functions and role of finance manager - Time Value of Money- concept of risk and return.

Unit 2

Investment Decision: Capital budgeting process - Estimation of relevant cash flows - Payback Period method - Accounting Rate of Return - Net Present Value - Net Terminal Value - Internal Rate of Return - Profitability Index - Capital budgeting under risk - Certainty Equivalent Approach and Risk Adjusted Discount Rate.

Unit 3

Financing Decision – Sources of Finance - Cost of capital – cost of debt – cost of preference capital – cost of equity – cost of retained earnings – composite cost of capital - Capital structure – meaning - Optimal Capital Structure- factors determining capital structure – Capital Structure Theories – Net Income Approach, NOI, MM theory - types of Leverage - operating leverage, financial leverage, combined Leverage.

Unit 4

Dividend- Types of Dividend Policies - Factors determining dividend – Theories of Dividend Policies – Walter’s Model, Gordon and MM - Stock Splits – Stock repurchases.

Unit 5

Management of Working Capital – Meaning, Concept, types, and determinants – Estimation of working capital requirements – Working Capital Cycle - Management of Cash – Receivables management- Inventory management.

TEXTBOOKS

- R. M. Srivastava – Financial Management, Pragati Prakashan, 2002

REFERENCE TEXTS:

- Shashi K. Gupta, R. K. Sharma – Financial Management Theory and Practice, Kalyani Publishers, 2001.
- IM Pandey – Essentials of Financial Management, 4th Edition, Vikas Publishing
- P. C. Tulsian – Financial Management, S. Chand
- Prasanna Chandra – Fundamentals of Financial Management, 3rd Edition, TMH
- S. C. Kuchhal – Financial management - An Analytical and Conceptual Approach, Chaitanya Publishing House, Allahabad, 2001.

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24COM113

BANKING THEORY AND PRACTICE

2103

Objective:

To provide students with a comprehensive understanding of the concept of a banking System.

Course Outcome:**The students will be able:**

CO1: To gain insight into the development of banks and different types of banks prevailing in India

CO2: To understand the concept of central banking and their roles in Indian economy

CO3: To understand the different functions of commercial banks.

CO4: To define and classify negotiable instruments, including promissory notes, bills of exchange, and checks, and explain their legal characteristics.

CO5: To understand the concept of electronic banking (e-banking) and its significance in modern financial services

CO- PO MAPPING

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	1	2	1	1	2	1	2
CO2	3	3	2	1	2	1	1	2	1	2
CO3	3	3	3	1	2	1	1	2	1	2
CO4	3	3	2	1	2	1	1	2	1	2
CO5	3	2	2	1	2	1	1	2	1	2

Unit 1

Overview of Banking System - Origin and development of banks- Banking Regulations Act 1949-Definition of Banking-Different Types of Banks in India-Commercial Banks- Co-Operative Banking System - National Bank for Agriculture and Rural Development (NABARD).

Unit 2

Central bank of India – functions – Methods of credit control – traditional and promotional functions - RBI monetary policy – opening of new branches – new licensing policy.

Unit - 3

Commercial Banks – -Functions of Commercial Banks -Universal Banking – Management of Deposits and Advances – Classification and nature of Deposit accounts- Advances – Types of Advances – Lending practice – Principles of sound bank lending.

Unit 4

Negotiable Instruments – Definition – Features – Promissory Note – Bills of Exchange and Cheque – Holder and Holder in due course – Crossing of a Cheque – Types of Crossing – Endorsement – Negotiation & Dishonour and discharge of Negotiable Instrument – Protection of Collecting Banker and Paying Banker.

Unit 5

E-Banking - Meaning-benefits-electronic transfer- National Electronic Funds Transfer (NEFT) - Real Time Gross Settlement (RTGS) - Electronic Clearing System (ECS) - Indian Financial System Code (IFSC) - ATM- Debit card and Credit card - Mobile banking – WAP - Tele banking- Internet banking - Bank assurance- Banking ombudsman scheme- Demat account.

References:

- Banking Theory, Law & Practice, Sundaram & Varshney, Sultan Chand & Sons, New Delhi.
- Banking Theory, Law & Practice, Rajesh.R, Sivagannasithi.T, Tata McGraw – Hill publishing Co L
- Banking Theory & Practice –Dr.P.Srivastava, Himalaya Publishing House, Mumbai
- Banking Theory & Practice – Shekar.K.C.Lakshmi Shekar, Vikas Publishing House Pvt, Ltd.

24MAT117 BUSINESS STATISTICS AND OPERATIONS RESEARCH**3 1 0 4****Objective:**

To develop an understanding of problem-solving methods, to understand the basic concepts of statistics and operations research and to apply the results to real life business problems.

Course outcome:**Students will be able to**

CO1: Introduce various methods of collection, classification, tabulation, and representation of data.

CO2: Explains and evaluates the measures of central tendency and measures of dispersion.

CO3: Understand the random experiment, sample space, and evaluation of the probability using the classical definition of probability and its application in real-life situations.

CO4: Analyze the data using methods of correlation and regression. Also describes mathematical considerations for analyzing time series and methods of Estimating trends.

CO5: Identify and develop operational research models from verbal descriptions of the real system and understand the mathematical tools that are needed to solve optimization problems.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	2	2	1	1	1	2
CO2	3	3	3	3	2	2	1	1	1	2
CO3	3	3	3	3	2	2	1	1	1	2
CO4	3	3	3	3	2	2	1	1	1	2
CO5	3	3	3	3	2	2	1	1	1	2

Unit 1 Data representations and analysis

Meaning and scope of statistics, collection of data, primary and secondary methods of data collection, classification of data, presentation of data by diagrams, bar diagram and pie diagram.

Unit 2 Averages

Arithmetic mean, median, mode, properties and uses, measures of dispersion - quartile deviation, standard deviation and co-efficient of variation.

Unit 3 Probability

Introduction, Classical definition of probability, Addition theorem, Multiplication theorem, independence of events, conditional probability.

Unit 4 Correlation, regression and time series Analysis

Correlation - meaning and definition, scatter diagram, Karl Pearson's correlation coefficient, computation and interpretation; Regression, the two regression equations.

Time series - meaning and components, business forecasting, methods of estimating trend, graphic, and semi average, moving average method.

Unit 5 Operations Research

Linear programming problem, introduction, mathematical formulation of the problem, graphical solution, standard form of LPP, solution of LPP by simplex method. Network Scheduling by CPM, introduction, Activities and events, network diagram.

TEXTBOOKS:

- Statistical methods – S.P. Gupta – Sultan Chand & Sons.
- Operations Research – L.R Potti – Yamuna publications, Trivandrum

REFERENCES:

- Business mathematics & statistics – P.R. Vittal – Margham Publications
- Operations Research – Kanti Swaroop, P. K Gupta and Manmohan, Sultan Chand and sons

24COM114**MANAGEMENT INFORMATION SYSTEM****2 1 0 3****Course Objectives**

This course covers theory & practical criteria on Information Systems, integration of business strategies with information technology solutions, business processes and topics related to emerging information technologies. The course will provide resources for students to implement information systems in different companies using the fundamentals of management information systems and aligning information systems with the objectives and processes of the organization.

Course Outcomes

CO1: To understand the basic principles and working of information technology.

CO2: Describe the role of information technology and information systems in business.

CO3: To contrast and compare how the internet and other information technologies support business processes.

CO4: To give an overall perspective of the importance of application of internet technologies in business administration.

CO5: Identify the various components of the knowledge management landscape.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	2	2	1	1	2	3
CO2	3	3	3	3	2	2	1	1	2	3
CO3	3	3	3	3	2	2	1	1	2	3
CO4	3	3	3	3	2	2	1	1	2	3
CO5	3	3	3	3	2	2	1	1	2	3

Unit 1

Decision making in MIS – Overviews of System, analysis & design system development life cycle. Concepts & model – requirement and recognition structured & unstructured decision. Information requirement for decision making strategies under different condition synonymous decision-making models foundation of information system.

Unit 2

System design & implementation – Overview of logical of input output & control process & interface design, database design, implementation of MIS projects. Data Base Management –

Management corporate data, data resources, data independence, consistency, security & integrity data base models – helical rational advantages & disadvantages of DBMS

Unit 3

Data Communication EDI electronic Data interchange. Net working concepts, LAN, WAN Components of LAN, WAN Network topologies difference between internet, intranet, Extranet. Introduction of E. Com – Introduction, concept, recent trends, business reengineering process, electronic funds transfer legal security issues of e-commerce.

Unit 4

Achieving Operational Excellence and Customer Intimacy: Enterprise systems, Supply chain management (SCM) systems, Customer relationship management (CRM) systems, Enterprise application. E-commerce: Digital Markets Digital Goods: E-commerce and the internet, E-commerce-business and technology, the mobile digital platform and mobile E-commerce, Building and E-commerce web site. A Case study on ERP.

Unit 5

Managing Knowledge: The knowledge management landscape, Enterprise-wide knowledge management system, Knowledge work systems, Intelligent techniques. Enhancing Decision Making: Decision making and information systems, Business intelligence in the enterprise. Business intelligence constituencies. Building Information Systems: Systems as planned organizational change, Overview of systems development.

TEXTBOOKS:

- Jawadekar, Management Information Systems, Tata McGraw Hill
- MIS conceptual foundations – Davis & Olsan

References:

- Kenneth C. Laudon and Jane P. Laudon: Management Information System, Managing the Digital Firm, Pearson Education, 14th Global edition, 2016, ISBN:9781292094007.
- James A. O' Brien, George M. Marakas: Management Information Systems, Global McGraw Hill, 10th Edition, 2011, ISBN: 978-0072823110.

22ADM111

GLIMPSES OF GLORIOUS INDIA

L-T-P-C:2-0-1-2

Course Objective(s)

To introduce students to the depths and richness of the Indian culture and knowledge traditions, and to enable them to obtain a synoptic view of the grandiose achievements of India in diverse fields. To equip students with a knowledge of their country and its eternal values.

Course Outcomes

COs	Description
CO1	This part deals with two topics: The Need to Become Fearless in Life and the Role or Status of Women in India.
CO2	This part deals with three topics: Teachings and Principles of Chanakya, Difference between the terms God and Iswara and Contribution of Bhagavad Gita
CO3	This area handles two important concepts: Indian Soft powers and A portrayal of how nature was preserved through the medium of Faith. Inner power is about never giving up on your dreams. To manifest more of what you desire in life, you must be prepared to embrace your inner power. You must be persistent if you want to succeed. Maintain your modesty and never stop learning. Inner strength is an attitude to life. Faiths shape and direct how we think, act, and live our lives. However, faith's power is not solely spiritual. To preserve nature, our forefathers established systems and traditions based on faith. Our culture and faith are intricately bound to nature.
CO4	Two important topics are discussed here: A Brief history of Ancient Indian Cultures and a Discussion on Practical Vedanta. Indian culture is the legacy of the ethno-linguistically diverse country's social norms, moral principles, traditional practices, belief systems, political systems, artefacts, and technologies. Following every invasion or change of political control, new kingdoms carried their respective cultures with them, adding to the Indian culture. Vedanta is the philosophy of the Upanishads. Every soul possesses the potential to be divine. The objective is to manipulate this inner divinity by invoking both internal and external natural forces.
CO5	From this part, a student gets an insight into the contribution that India has made to the world. Moreover, foreign powers have been trying to humiliate and degrade India in front of the world for so long. However, it should be recognized that many inventions that are considered beneficial to the world today have been contributed by the great men of India.

CO-PO Mapping

PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	-	-	3	2	2	-	-	-	3	-	-	3	-	-	-
CO2	-	-	2	-	-	-	-	2	2	-	-	2	-	-	-
CO3	-	-	3	-	2	-	3	2	2	-	-	3	-	-	-
CO4	-	-	1	-	-	-	1	1	-	-	1	-	-	-	-
CO5	2	-	-	1	1	-	2	-	-	-	3	3	-	-	-

Syllabus

1. Chapter 1 - Face the Brutes
2. Chapter 2 - Role of Women in India
3. Chapter 3 - Acharya Chanakya
4. Chapter 4 - God and Iswara
5. Chapter 5 - Bhagavad Gita: From Soldier to Samsarin to Sadhaka

6. Chapter 6 - Lessons of Yoga from Bhagavad Gita
7. Chapter 7 - Indian Soft Powers: A Solution For Many Global Challenges
8. Chapter 8 - Nature Preservation through faith
9. Chapter 9 - Ancient Cultures what happened to them.
10. Chapter 10 - Practical Vedanta
11. Chapter 11 - To the World from India
12. Chapter 12 - Indian Approach to Science

Textbooks/References

1. Glimpses Of Glorious India

Evaluation Pattern

Assessment	Weightage (%)
Midterm	30
Continuous Assessment	20
End Semester Exam	50
Total Marks	100

SEMESTER III**24COM201****INTRODUCTION TO CORPORATE ACCOUNTING****3 1 0 4**

Objective: To help the students to develop a solid foundation in advanced accounting principles and practices applicable to corporate entities, enabling them to effectively analyse, interpret, and prepare financial statements, implement GST accounting procedures, navigate complex corporate restructuring scenarios, and apply specialized accounting principles relevant to banking institutions.

Course Outcomes:**Students will be able to**

CO1: To apply the principles of issuing shares at par, premium, and discount, and understand concepts like over-subscription and under-subscription.

CO2: To understand the different methods of issuing debentures and distinguish between shares and debentures.

CO3: To apply the format prescribed by the Companies Act for preparing Profit and Loss Account and Balance Sheet of joint stock companies.

CO4: Understand the concepts of amalgamation, absorption, purchase consideration, and inter-company owings in the context of external reconstruction and apply these concepts in its execution.

CO5: To apply the concept as per the Banking Regulation Act for Profit and Loss Account and Balance Sheet for banking companies.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	2	1	2
CO2	3	2	3	2	2	1	1	2	1	2
CO3	3	2	3	3	2	1	1	2	1	2
CO4	3	2	3	3	2	1	1	2	1	2
CO5	3	2	3	3	2	1	1	2	1	2

Unit 1:

Company Accounts- Share Capital- Shares and types of shares- Equity and Preference shares- types of Preference shares – Issue of Shares - Issue at par, premium and discount – Over

subscription and under subscription - Pro-rata allotment- Calls in arrears and calls in advance - Forfeiture and reissue of shares - Surrender of shares- Distinction between forfeiture and surrender - Redemption of preference shares - Redemption out of capital and out of profits- Capital Redemption Reserve - Bonus Issue.

Unit2:

Debentures: Definition – Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Distinction between share and debenture- Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems.

Unit 3:

Final Accounts of joint stock companies - Preparation of Profit and Loss Account and Balance Sheet as per the format prescribed by the Companies (Amendment) Act 2013 - GST Accounting – Journal Entries and adjustment of Input Tax Credit (Practical Problems) - segmentation accounting – meaning – definition – objectives.

Unit 4:

External reconstruction - Amalgamation as per AS14- meaning – Absorption - Purchase consideration - Entries in the books of purchasing and vendor companies – inter-company owings - Internal reconstruction -Reduction of capital- Capital Reduction Account – Difference between internal and external reconstruction.

Unit 5:

Accounts of Banking Companies - Rebate on Bills Discounted - Preparation of Profit and Loss Account and Balance Sheet of Banking Company.

Textbooks:

- S. P. Jain and K. L. Narang – Advanced Accounting Vol. 2, Kalyani Publishers.
- S. N. Maheshwari and S. K. Maheshwari – Advanced Accountancy Vol. 2, Vikas Publishers.
- R. L. Gupta and M. Radhaswamy – Advanced Accountancy Vol. - 2, Sultan Chand and Sons
- C. Shukla and T. S. Grewal – Advanced Accounts Vol. - 2, S. Chand and Co. 3. R S N
- Pillai and Bagavathi – Fundamentals of Advanced Accounts (Volume II), S. Chand Publishers.

24COM202**AUDITING – PRINCIPLES AND PRACTICES****3 0 0 3**

Course Objective: This course aims to provide students with a thorough understanding of auditing principles, practices and procedures for auditing.

Course Outcomes:**Students will be able to**

CO1: Understand the basic concepts of auditing.

CO2: Familiarize with the internal check and internal audit.

CO3: Gain knowledge on vouching and verification process

CO4: Understand the concepts of cost audit and management audit.

CO5: Equip them with recent trends in auditing.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	1	1	1	3	1	2
CO2	3	2	3	2	2	1	1	2	1	2
CO3	3	2	3	2	2	1	1	2	1	2
CO4	3	2	3	2	2	1	1	2	1	2
CO5	3	2	3	2	2	1	1	2	1	2

Unit 1

Introduction of auditing – Meaning and definition – Difference between accounting and auditing-Objectives - Inherent limitations of Audit, advantages – Auditing and Investigation - professional and personal qualities of an auditor – Types of audits – Audit Planning, Audit Programme, Audit Documentation, Audit notebook and working papers – Division of work. Rights and powers of Auditors, Qualification of Auditors.

Unit 2

Internal check – meaning and definition – Objectives- Features of good internal check system - Internal audit, Distinction between internal audit and internal check –Auditing standards – Audit engagement letter – commencement procedure – documentation – AASB.

Unit 3

Vouching and Verification – Meaning – Objectives of vouching – Vouching of cash transactions and trading transactions —Vouching of personal and impersonal ledger.

Verification – meaning – difference between verification and valuation - verification of assets and liabilities - valuation of assets – general principles of valuation – Auditor’s duties.

Unit 4

Cost Audit– Definition – Difference between cost audit and financial audit – Appointment of cost auditor – Advantage of cost audit – Qualifications, rights, and powers of cost auditor – Cost Audit Report. Management Audit – Meaning and Definition – Need for management audit – Management Audit Programme.

Unit 5

Recent trends in Auditing – Data analytics in auditing – EDP in audit – division of audit in EDP environment – Green audit – Online computer system audit.

TEXTBOOKS:

- D P Jain – Auditing, Konark Publishers Pvt Ltd
- R. G. Saxena – Principles and Practice of Auditing, Himalaya Publishing House

REFERENCE BOOKS:

- Jagdish Prakash – Auditing, Kalyani Publishers
- Kamal Gupta – Contemporary Auditing, Tata McGraw Hill
- B. N. Tandon – A Handbook of Practical Auditing, Sultan Chand & Sons Tandon,
- Sudharsnam, Sundharabahu – A Handbook of Practical Auditing, S. Chand

24COM203

DIRECT TAX

3104

Objective: To equip students with a comprehensive understanding of the principles and practices of income tax in India, enabling them to accurately compute taxable income, analyse various tax provisions, and apply tax laws effectively in real-world scenarios.

Course Outcomes:

Students will be able to

CO1: To understand different definitions under the income tax Act and assess the residential status.

CO2: To compute income from salary and house property.

CO3: To understand and apply the knowledge to compute income from business or profession.

CO4: To compute income from capital gain and other source.

CO5: To describe the concept of aggregation of income and set-off or carry forward of losses and assess the effectiveness of tax planning strategies utilizing different deductions and rebates.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	2	1	2
CO2	3	2	3	3	2	1	1	2	1	2
CO3	3	2	3	3	2	1	1	2	1	2
CO4	3	2	3	3	2	1	1	2	1	2
CO5	3	2	3	3	2	1	1	2	1	2

Unit I

Income Tax - Brief History Of Income Tax in India - Important definitions in the Income Tax Act: Assessee - Deemed Assessee - Assessee In Default - Assessment - Assessment year - Income - Person - Previous Year - Financial Year - Gross Total Income - Agriculture income- Total Income - Casual Income - Residential status – Scope of Income- Tax – Exempted income under section 10

Unit II

Computation of Income from salary – Allowances – Provident fund - Perquisites – profit in lieu of salary – gratuity – pension – computation of Income from house property – let out house and self-occupied house.

Unit III

Computation of Income from Business or Profession – Definitions – allowable expenses and disallowable expenses – provision related to depreciation.

Unit IV

Income from Capital Gain – definition of capital assets – computation of long term and short-term, Capital gain- Transfer - cost of acquisition - cost of improvement - Exempted capital gain – computation of income from other source - definition - computation – Grossing up.

Unit V

Income of other persons included in assesses total income – Aggregation of income - Set – off or carry forward – Deductions under section 80C to 80 U - Rebates and relief's– Computation of Total income and Tax liability of individuals.

TEXTBOOKS:

- T.S. Reddy & Y. Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE TEXTS:

- Dr. H.C. Mehrotra, Dr. S.P. Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
- Dr. Vinod K. Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.
- V.P. Gaur & D.B. Narang, Income Tax Law and Practice, Kalyani Publications.
- Dr. Bhagwati Prasad –Direct Taxes law &Practice–Vishwa Prakashan, N. Delhi.
- Dr. Girish Ahuja & Dr. Ravi Gupta-Simplified Approach to income Tax Sahitya Bhawan Publishes &Distributors, Agra.
- Dinker Pagare- Income Tax Law and Practice

24LAW201

MERCANTILE LAW

2103

Course Objective:

To provide general awareness about some important laws relating to trade and industry.

Course Outcome:**Students will be able to**

CO1: To understand various legal aspects related to the law of contract.

CO2: To acquire knowledge of various laws relating to Bailment, Pledge, and Agency.

CO3: To obtain knowledge about the Negotiable Instruments Act.

CO4: To learn Sale of Goods Act concepts.

CO5: To equip students to follow Mercantile law practices and IT Act-2000.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	2	2	1	1	2	2
CO2	3	2	2	3	2	2	1	1	2	2
CO3	3	2	2	3	2	2	1	1	2	2
CO4	3	2	2	3	2	2	1	1	2	2
CO5	3	2	2	3	2	2	1	1	2	2

Unit 1

Law of contracts: Definition, essentials of a valid contract- offer and acceptance, consideration, Doctrine of Privity of contract, capacity to contract, Free consent, kinds of contracts, discharge and breach of contracts, remedies for breach of contract.

Unit 2

Specific Contracts: Indemnity and guarantee: Distinction between indemnity and guarantee, kinds of guarantee. Bailment and pledge: Requisites of bailment and pledge, law relating to lien, termination of bailment. Contract of agency: Definition and essentials of agent and principal, classification of agency, sub-agent, co agent or substituted agent, termination of agency.

Unit 3

Negotiable Instruments Act: Definition and types, maturity and grace days, payment in due course, parties to negotiable instruments, holder and holder in due course, endorsement, dishonor of negotiable instruments, discharge of negotiable instruments.

Unit 4

Contract of Sale of Goods: Essentials of a contract of sale, contract of sale and agreement to sell, conditions and warranties, caveat emptor, exceptions, transfer of ownership, transfer of title by non-owner, performance of contract, Unpaid seller – meaning and rights.

Unit 5

Indian Partnership Act: Definition of partnership, formation of partnership, firm, partner and firm name, registration of firm, types of partnership, dissolution of firm, Main features LLP under the Limited Liability Partnership Act, 2008; Difference between LLP and general Partnerships. The Information Technology Act 2000: An overview- Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Penalties and adjudication, Appellate Tribunal, Offences

Skill Development Activities:

- Write down the facts and underline the legal points involved in the following cases.
 - a. Carlil and Carbolic smoke ball company,
 - b. Lalman Shukla v/s Gowridutt,
 - c. Mohribibi v / Dharmadas Ghose,
 - d. Abdul Aziz v/s Masum Ali,
 - e. Rangnayakamma v/s AlwarShetty
- Collect a judgment copy on damages awarded by the court for breach of contract.
- Drafting/ Collect and filling up the following:
 - a. Affidavit,
 - b. Vakalat form,
 - c. Power of Attorney
 - d. Gift deed
 - e. Pledge.
- Visit a consumer court and record the nature of consumer disputes referred for redressal.
- Collect a specimen copy of M/A and A/A of a company.

TEXTBOOKS:

- K. C. Garg, V. K. Sareen, Mukesh Sharma and Chawla – Business Law, Kalyani Publishers
- M.C. Kuchal – Mercantile Law, Sultan Chand and Sons

REFERENCE BOOKS:

- Thulsian – Business Law, Tata McGraw Hill
- M.C. Shukla – Mercantile Law, S. Chand and Co
- Gulshan – Mercantile Law, Excel Books

24COM204**MANAGEMENT ACCOUNTING****3 1 0 4**

Objective: The objective of the course is to acquaint the students with an understanding of the applications of various tools and techniques of management accounting.

Course Outcome:

Students will be able to

CO1: To understand the basic concepts of management accounting and its role in the management process, as well as the relationship between management accounting and cost accounting.

CO2: To understand the concept of marginal costing and apply marginal costing techniques to prepare marginal cost statements and perform cost-volume-profit analysis.

CO3: To understand the classification of ratios and their use in evaluating financial performance and apply ratio analysis techniques to analyse financial statements and make informed business decisions.

CO4: To understand the fund flow statement and cash flow statement and apply the same for decision-making.

CO5: To understand different types of budgeting techniques and apply the same for budgetary control.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	1	2	1	2
CO2	3	2	3	3	2	1	1	2	1	2
CO3	3	2	3	3	2	1	1	2	1	2
CO4	3	2	3	3	2	1	1	2	1	2
CO5	3	2	3	3	2	1	1	2	1	2

Unit 1

Management Accounting: Meaning – definition – Advantages – disadvantages – Functions – Scope - Role of Management Accounting in Management Process- Relationship between Management Accounting and Cost Accounting -Recent Trends in Management Reporting.

Unit 2

Marginal Costing - Features - Advantages – Disadvantages -Determination of Cost and Profit Under Marginal Costing – Contribution - Profit/Volume Ratio - Marginal Cost Statement - Break Even Analysis -Angle of Incidence -Margin of Safety -Cash Break Even Point - Composite Break Even Point - Cost-Volume Profit Analysis (CVP Analysis) – Assumptions.

Unit 3

Ratio analysis – meaning - Use and Significance of Ratio analysis – limitations - Classification of Ratios - Liquidity Ratios - solvency ratios - Activity Ratios - Profitability ratios - Market test ratios.

Unit 4

Fund flow statement - meaning– importance - Difference between funds flow statement, balance sheet and income statement– Statement of changes in working capital– Fund from operation – preparation of fund flow statement - limitations - Cash flow statement – meaning – uses - cash from operation - preparation of cash flow statement.

Unit 5

Budget and Budgetary Control - Advantages of Budgetary Control - Objectives - Limitations of Budgetary Control - Functional budgets - Sales Budget - Production Budget - Materials Budget - Purchase Budget - Cash Budget - Preparation of Cash Budget - Flexible Budget – Preparation of flexible budget - Difference between Fixed and Flexible Budgets - Zero-based Budgeting.

TEXTBOOKS:

- K.M. Vineeth and K.R. Shabu– Management Accounting, Kalyani Publishers
- S. N. Maheswary– Principles of Management Accounting, Sultan Chand

REFERENCEBOOKS:

- R.S.N. Pillai and Bagavathi– Management Accounting, S. Chand
- Jain and Narang – Cost and Management Accounting, Kalyani Publishers
- Murthy and Gurusamy– Management Accounting, TMH

23LSK201**Life Skills I****L-T-P-C: 1-0-2-2**

Pre-requisite: An open mind and the urge for self-development, basic English language skills, knowledge of high school level mathematics.

Course Objective: To assist students in inculcating soft skills, developing a strong personality, empowering them to face life's challenges, improving their communication skills and problem-solving skills.

Course Outcomes

CO1: Soft Skills - To develop greater morale and positive attitude to face, analyze, and manage emotions in real life situations, like placement process.

CO2: Soft Skills - To empower students to create better impact on a target audience through content creation, effective delivery, appropriate body language and overcoming nervousness, in situations like presentations, Group Discussions and interviews.

CO3: Aptitude – To analyze, understand and solve questions in arithmetic and algebra by employing the most suitable methods.

CO4: Aptitude - To investigate and apply suitable techniques to solve questions on logical reasoning.

CO5: Verbal – To infer the meaning of words & use them in the right context. To have a better understanding of the nuances of English grammar and become capable of applying them effectively.

CO6: Verbal - To identify the relationship between words using reasoning skills. To develop the capacity to communicate ideas effectively.

Skills: Communication, self-confidence, emotional intelligence, presentation skills and problem-solving Skills.

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO												
CO1	-	-	-	-	-	-	-	2	3	3	-	3
CO2	-	-	-	-	-	-	-	3	2	3	-	3
CO3	-	3	-	-	-	-	-	-	-	-	-	3
CO4	-	3	-	-	-	-	-	-	-	-	-	3
CO5	-	-	-	-	-	-	-	-	-	3	-	3
CO6	-	-	-	-	-	-	-	-	3	3	-	3

Syllabus**Soft Skills**

Soft Skills and its importance: Pleasure and pains of transition from an academic environment to work-environment. New-age challenges and distractions. Learning to benefit from constructive criticisms and feedback. Need for change in mindset and up-skilling to keep oneself competent in the professional world.

Managing Self: Knowing oneself, Self-perception, Importance of positive attitude, Building and displaying confidence, Avoiding being overconfident, Managing emotions, stress, fear. Developing Resilience and handling failures. Self-motivation, Self-learning, and continuous knowledge up-gradation / Life-long learning. Personal productivity - Goal setting and its importance in career planning, Self-discipline, Importance of values, ethics and integrity, Universal Human Values.

Communication: Process, Language Fluency, Non-verbal, Active listening. Assertiveness vs. aggressiveness. Barriers in communication. Digital communication

Aptitude

Numbers: Types, Power Cycles, Divisibility, Prime, Factors & Multiples, HCF & LCM, Surds, Indices, Square roots, Cube Roots and Simplification.

Percentage: Basics, Profit, Loss & Discount, and Simple & Compound Interest.

Ratio, Proportion & Variation: Basics, Alligations, Mixtures, and Partnership.

Averages: Basics, and Weighted Average.

Equations: Basics, Linear, Quadratic, Equations of Higher Degree and Problems on ages.

Logical Reasoning I: Blood Relations, Direction Test, Syllogisms, Series, Odd man out, Coding & Decoding, Cryptarithmic Problems and Input - Output Reasoning.

Verbal Skills

Vocabulary: Familiarize students with the etymology of words, help them realize the relevance of word analysis and enable them to answer synonym and antonym questions. Create an awareness about the frequently misused words, commonly confused words and wrong form of words in English.

Grammar (Basics): To learn the usage of grammar and facilitate students to identify errors and correct them.

Reasoning: Stress the importance of understanding the relationship between words through analogy questions. Emphasize the importance of avoiding the gap (assumption) in the argument/ statements/ communication.

Speaking Skills: Make students conscious of the relevance of effective communication in today's world through individual speaking activities.

Writing Skills: Introduce formal written communication and keep the students informed about the etiquette of email writing.

References:

1. Gulati. S., (1006) "Corporate Soft Skills", New Delhi, India: Rupa & Co.
2. The hard truth about Soft Skills, by Amazon Publication.
3. Verbal Skills Activity Book, CIR, AVVP
4. Nova's GRE Prep Course, Jeff Kolby, Scott Thornburg & Kathleen Pierce
5. The BBC and British Council online resources
6. Owl Purdue University online teaching resources
7. www.thegrammarbook.com online teaching resources
8. www.englishpage.com online teaching resources and other useful websites
9. Student Workbook: Quantitative Aptitude & Reasoning, Corporate & Industry Relations, Amrita Vishwa Vidyapeetham.
10. Quantitative Aptitude for All Competitive Examinations, Abhijit Guha.
11. How to Prepare for Quantitative Aptitude for the CAT, Arun Sharma.
12. How to Prepare for Data Interpretation for the CAT, Arun Sharma.
13. How to Prepare for Logical Reasoning for the CAT, Arun Sharma.
14. Quantitative Aptitude for Competitive Examinations, R S Aggarwal.
15. A Modern Approach to Logical Reasoning, R S Aggarwal.
16. A Modern Approach to Verbal & Non-Verbal Reasoning, R S Aggarwal.

Evaluation Pattern

Assessment	Internal	External
Continuous Assessment (CA)* – Soft Skills	30	-
Continuous Assessment (CA)* – Aptitude	10	25
Continuous Assessment (CA)* – Verbal	10	25
Total	50	50

*CA - Can be presentations, speaking activities and tests.

AMRITA VALUE PROGRAMMES I & II

22AVP201 Message from Amma's Life for the Modern World

Amma's messages can be put to action in our life through pragmatism and attuning of our thought process in a positive and creative manner. Every single word Amma speaks and the guidance received in on matters which we consider as trivial are rich in content and touches the very inner being of our personality. Life gets enriched by Amma's guidance and She teaches us the art of exemplary life skills where we become witness to all the happenings around us still keeping the balance of the mind.

22ADM211 Leadership from the Ramayana

Introduction to Ramayana, the first Epic in the world – Influence of Ramayana on Indian values and culture – Storyline of Ramayana – Study of leading characters in Ramayana – Influence of Ramayana outside India – Relevance of Ramayana for modern times.

22ADM201 Strategic Lessons from the Mahabharata

Introduction to Mahabharata, the largest Epic in the world – Influence of Mahabharata on Indian values and culture – Storyline of Mahabharata – Study of leading characters in Mahabharata – Kurukshetra War and its

significance - Relevance of Mahabharata for modern times.

22AVP204 Lessons from the Upanishads

Introduction to the Upanishads: Sruti versus Smriti - Overview of the four Vedas and the ten Principal Upanishads - The central problems of the Upanishads – The Upanishads and Indian Culture – Relevance of Upanishads for modern times – A few Upanishad Personalities: Nachiketas, Satyakama Jabala, Aruni, Shvetaketu.

22AVP205 Message of the Bhagavad Gita

Introduction to Bhagavad Gita – Brief storyline of Mahabharata - Context of Kurukshetra War – The anguish of Arjuna – Counsel by Sri. Krishna – Key teachings of the Bhagavad Gita – Karma Yoga, Jnana Yoga and Bhakti Yoga - Theory of Karma and Reincarnation – Concept of Dharma – Concept of Avatar - Relevance of Mahabharata for modern times.

22AVP206 Life and Message of Swami Vivekananda

Brief Sketch of Swami Vivekananda's Life – Meeting with Guru – Disciplining of Narendra - Travel across India - Inspiring Life incidents – Address at the Parliament of Religions – Travel in United States and Europe – Return and reception India – Message from Swamiji's life.

22AVP207 Life and Teachings of Spiritual Masters India

Sri Rama, Sri Krishna, Sri Buddha, Adi Shankaracharya, Sri Ramakrishna Paramahansa, Swami Vivekananda, Sri Ramana Maharshi, Mata Amritanandamayi Devi.

22AVP208 Insights into Indian Arts and Literature

The aim of this course is to present the rich literature and culture of Ancient India and help students appreciate their deep influence on Indian Life - Vedic culture, primary source of Indian Culture – Brief introduction and appreciation of a few of the art forms of India - Arts, Music, Dance, Theatre.

22AVP209 Yoga and Meditation

The objective of the course is to provide practical training in YOGA ASANAS with a sound theoretical base and theory classes on selected verses of Patanjali's Yoga Sutra and Ashtanga Yoga. The coverage also includes the effect of yoga on integrated personality development.

22AVP210 Kerala Mural Art and Painting

Mural painting is an offshoot of the devotional tradition of Kerala. A mural is any piece of artwork painted or applied directly on a wall, ceiling or other large permanent surface. In the contemporary scenario Mural painting is not restricted to the permanent structures and are being done even on canvas. Kerala mural paintings are the frescos depicting mythology and legends, which are drawn on the walls of temples and churches in South India, principally in Kerala. Ancient temples, churches and places in Kerala, South India, display an abounding tradition of mural paintings mostly dating back between the 9th to 12th centuries when this form of art enjoyed Royal patronage. Learning Mural painting through the theory and practice workshop is the objective of this course.

22AVP213 Traditional Fine Arts of India

India is home to one of the most diverse Art forms world over. The underlying philosophy of Indian life is 'Unity in Diversity' and it has led to the most diverse expressions of culture in India. Most art forms of India are an expression of devotion by the devotee towards the Lord and its influence in Indian life is very pervasive. This course will introduce students to the deeper philosophical basis of Indian Art forms and attempt to provide a practical demonstration of the continuing relevance of the Art.

22AVP214 Principles of Worship in India

Indian mode of worship is unique among the world civilizations. Nowhere in the world has the philosophical idea of reverence and worshipfulness for everything in this universe found universal acceptance as it in India. Indian religious life even today is a practical demonstration of the potential for realization of this profound truth. To see the all-pervading consciousness in everything, including animate and inanimate, and constituting society to realise this truth can be seen as the epitome of civilizational excellence. This course will discuss the principles and rationale behind different modes of worship prevalent in India.

22AVP215 Temple Mural Arts in Kerala

The traditional percussion ensembles in the Temples of Kerala have enthralled millions over the years. The splendor of our temples makes art enthusiast spellbound, warmth and grandeur of color combination sumptuousness of the outline, crowding of space by divine or heroic figures often with in vigorous movement are the characteristics of murals.

The mural painting specially area visual counterpart of myth, legend, gods, dirties, and demons of the theatrical world, Identical myths are popular the birth of Rama, the story of Bhīma and Hanuman, Shiva, as Kirata, and the Jealousy of Uma and ganga the mural painting in Kerala appear to be closely related to, and influenced by this theatrical activity the art historians on temple planes, wood carving and painting the architectural plane of the Kerala temples are built largely on the pan-Indians almost universal model of the Vasthupurusha.

22AVP218 Insights into Indian Classical Music

The course introduces the students into the various terminologies used in Indian musicology and their explanations, like Nadam, Sruti, Svaram – svara nomenclature, Stayi, Graha, Nyasa, Amsa, Thala,- Saptatalas and their angas, Shadangas, Vadi, Samavadi, Anuvadi. The course takes the students through Carnatic as well as Hindustani classical styles.

22AVP219 Insights into Traditional Indian Painting

The course introduces traditional Indian paintings in the light of ancient Indian wisdom in the fields of aesthetics, the Shadanga (Sixs limbs of Indian paintings) and the contextual stories from ancient texts from where the paintings originated. The course introduces the painting styles such as Madhubani, Kerala Mural, Pahari, Cheriya, Rajput, Tanjore etc.

22AVP220 Insights into Indian Classical Dance

The course takes the students through the ancient Indian text on aesthetics the Natyasastra and its commentary the AbhinavaBharati. The course introduces various styles of Indian classical dance such as Bharatanatyan, Mohiniyatton, Kuchipudi, Odissy, Katak etc. The course takes the students through both contextual theory as well as practice time.

22AVP221 Indian Martial Arts and Self Defense

The course introduces the students to the ancient Indian system of self-defense and the combat through various martial art forms and focuses more on traditional Kerala's traditional KalariPayattu. The course introduces the various exercise technique to make the body supple and flexible before going into the steps and techniques of the martial art. The advanced level of this course introduces the technique of weaponry.

SEMESTER – IV**24CSA280 ACCOUNTING PACKAGES – TALLY LAB****1 0 2 2**

Objective: To enable students, understand the theory of accounting through the accounting package – Tally lab.

Course Outcomes:**Students will be able to**

CO1: To understand the fundamentals of bookkeeping and its importance in business operations.

CO2: To develop proficiency in Tally accounting software, including chart of accounts, ledgers, and voucher entry.

CO3: To learn to effectively manage inventory using Tally, including creating vouchers, handling purchase and sales orders, and invoicing.

CO4: To know Tally's reporting and printing capabilities, including bank reconciliation, budgeting, and cash flow analysis.

CO5: To practice the skills in applying taxes, including TDS and GST, and utilize advanced features like security controls and data export/import in Tally.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	3	1	1	1	1	1	2
CO2	3	2	3	3	1	1	1	1	1	2
CO3	3	2	3	3	2	1	1	1	1	2
CO4	3	2	3	3	2	1	1	1	1	2
CO5	3	2	3	3	2	1	1	1	1	2

Unit 1

Introduction – Basic bookkeeping – importance – types of records – Getting started with Tally – Company information – Features and configuration.

Unit 2

Tally accounting - Chart of accounts – Ledgers – vouchers – financial and trading vouchers - advanced voucher entry.

Unit 3

Tally inventory – basics of inventory – inventory vouchers – purchase and sales orders invoicing – bill of materials – price list.

Unit 4

Display and reporting – reporting and printing – bank reconciliation – budgeting – cash and funds flow.

Unit 5

Application of taxes – TDS – Goods and Service Tax (GST) Expert features – security controls – tally audit – export and import of data – splitting financial years.

TEXTBOOKS:

- Nadhani – Tally ERP 9 Training Guide – BPB Publication

REFERENCE BOOKS:

- Tally for everyone – Roopa, Add to Cart Publishing
- Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dream tech Publication.
- Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

24ENV200

ENVIRONMENTAL SCIENCE AND SUSTAINABILITY

L-T-P-C:3-1-0-4

Course Objective:

To provide a general understanding of our environment, problems during exploitation of natural resources, the importance of biodiversity and the need for its conservation, pollution and its impacts, and approaches for environment sustainability.

Course Outcomes:

COs	Description
CO1	Understand the over-exploitation of our natural resources and the need for Sustainable development.
CO2	Understand the concept of ecosystem, its structure and function and threats to Ecosystems.
CO3	Understand the concept of bio-diversity, its importance and conservation.
CO4	Classify pollution and its impacts
CO5	Inferring different approaches for attaining environmental sustainability.

CO-PO Mapping

PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO															
CO1	0	0	0	1	1	1	0	1	1	1	1	1	1	0	0
CO2	1	1	0	1	1	1	1	1	2	1	1	1	1	1	1
CO3	1	1	0	1	1	1	1	1	2	1	1	1	1	1	1
CO4	2	2	0	1	1	1	1	1	2	1	1	1	1	1	1
CO5	2	2	1	2	2	2	1	2	2	1	1	1	1	2	2

Syllabus**Unit1**

Multidisciplinary nature of environmental studies. Renewable and non-renewable Naturalresources. Overexploitation and conservation of the following natural resources -- forest, water, food, energy, mineral, and land resources. Concept of sustainability, sustainable development. Concept of three R's (Reduce, Reuse, and Recycle). Concept of zero waste. Need for environmental education.

Unit2

Concept of ecosystem. Components, structure and function of an ecosystem. A brief description of forest ecosystem and desert ecosystem. Food chain and food web, Ecological Pyramids. Biogeochemical Cycles (examples- Carbon, Nitrogen and Phosphorous). Ecosystem Services (example forest). Threats to ecosystems. Conservation of ecosystems.

Unit3

Concept of Biodiversity, hot spots of biodiversity, India as a mega diversity nation, Threats to biodiversity, Value of biodiversity, Brief description of economic valuation of biodiversity, Red Data Base and Red data Book, International Union for Conservation of Nature (IUCN) Red List of Threatened Species (Brief description), Conservation of biodiversity.

Unit4

Pollution of air, acid rain, global warming and climate change, ozone layer depletion, Water pollution, Soil pollution. Industrial and urban solid wastes, Hospital wastes, Hazardous waste, Collection, segregation of solid wastes, Different household disposal methods for degradable solid wastes, Commercial water purification devices for households, Plastic pollution, microplastics and its environmental and health effects. E-waste.

Unit 5

Ecological foot prints-brief description of Carbon Footprint and Water Footprint, Linear and Circular resource management, System thinking, Industrial ecosystems, Environmental Impact Assessment (EIA), Environment Management Plan (EMP), Green Technology, Green Business, Green Accounting, Green Buildings, Eco-Labeling, Sustainable (Green) Cities. Role of individuals in the upkeep of environment.

Text Books:

1. Palanisamy P. N., Manikandan P., Geetha A., Manjula Ran – Environmental Science, Pearson Education.
2. Harikumar P.N., Susha D. And Manoj Narayanan K. S. – Environment management and human rights. Himalaya Publishing House.
3. Asthana D.K and Meera Asthana – A Textbook of Environmental Studies, S.Chand & Company Pvt Ltd. Ran Nagar, New Delhi -110055.

References:

1. Bala Krishnamoorthy – Environmental management: Text and Cases. PHI Learning Private Limited.
2. Jacob Thomas – Environmental management: Text and Cases. Pearson.
3. Rajagopaln R. – Environmental Studies: From crisis to cure. Oxford University Press

Evaluation Pattern

Assessment	Weightage (%)
Midterm	25
Continuous Assessment	25
End Semester Exam	50
Total Marks	100

24COM211**FUNDAMENTALS OF COSTING****3 1 0 4**

Course Objective: To provide the students the knowledge of cost ascertainment, cost presentation and cost control and to understand different costing methods adopted by various.

Course Outcome:

Students will be able to

CO1: Understand the basic concepts of cost accounting and preparation of cost sheet.

CO2: Gain knowledge on purchase procedure and control of material and pricing of material issues

CO3: Familiarise with the various methods of wage calculation.

CO4: Understand the procedures in allocation, apportionment, re-apportionment, and absorption of overheads.

CO5: Construct operating cost sheet and process cost accounts.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	1	1	1	2
CO2	3	2	3	3	2	1	1	1	1	2
CO3	3	1	3	2	2	1	1	1	1	2
CO4	3	2	3	3	2	1	1	1	1	2
CO5	3	2	3	3	2	1	1	1	1	2

Unit 1

Costing – meaning – objectives – cost - costing and cost accounting - advantages and disadvantages - cost accounting and financial accounting - cost accounting and management accounting - methods of costing - cost classification - cost centre and cost unit - cost sheet-unit costing - expenses excluded from cost

Unit 2

Materials - purchase procedure - centralized purchasing- decentralised purchasing - stock levels: minimum level - maximum level - Re-order Level, Average stock level - Danger level – EOQ - issue of materials–pricing of material issues: LIFO – FIFO - Simple Average - Weighted Average

Unit 3

Labour - Time keeping and time booking - methods of wage payment: Time rate and piece rate system – Taylor’s differential piece rate system - Merrick’s multiple piece rate system - incentive systems (Halsey and Rowan) – overtime - idle time

Unit 4

Overheads - meaning and classification - allocation and apportionment of overheads - primary and secondary overhead distribution summary – Direct re-distribution -Step ladder - Reciprocal services method – Repeated distribution - Simultaneous equation - Absorption of overheads - methods of absorption - machine hour rate - concept of over and under absorption of overheads

Unit 5

Operating Costing - Transport costing - calculation of cost per kilometre - cost per passenger kilometre and cost per tonne kilometre - Process Costing – meaning – features – advantages – disadvantages – principles- elements of production cost – process loss – normal and abnormal loss – abnormal gain

TEXTBOOKS:

- K. M. Vineeth and K.R. Shabu – Cost Accounting, Kalyani Publishers
- S.P. Jain and K.L. Narang - Cost Accounting, Kalyani Publishers

REFERENCE BOOKS:

- S.P. Iyengar - Cost Accounting Principles, Sultan Chand, and Sons
- Khanna Ahuja and Pandey –Practical Costing, S. Chand, and Co.
- B. S. Raman – Cost Accounting, United Publishers.

Course Objective: To provide students with a comprehensive understanding of the complexities and dynamics of international finance.

Course outcomes:

Students will be able to

CO1: Explain the mechanisms of the foreign exchange market, determine exchange rates, and analyse the impact of different exchange rate systems.

CO2: Describe the roles and functions of major international economic organizations.

CO3: Understand about different types of foreign private investment, assess the significance and limitations of foreign capital.

CO4: Understand about the India's trade strategy, foreign trade policies, and export promotion measures.

CO5: Explain the ethical, social, and environmental issues in international business.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	1	2	1	2
CO2	3	2	2	2	2	1	1	2	1	2
CO3	3	2	3	2	2	1	1	2	1	2
CO4	3	2	2	2	2	1	1	2	1	2
CO5	3	2	2	2	2	1	1	3	3	2

Unit 1

Foreign Exchange Markets: Foreign exchange market, determination of exchange rate, exchange control, exchange rate systems, exchange rate classification, exchange rate and convertibility of the rupee, foreign exchange, management Act.

Unit 2

International Economic Organisation: International monetary fund, World Bank, International financial corporation, Asian development bank, UNCTAD, UNIDO, International trade centre.

Unit 3

International Investment and Finance: Types of foreign private investment, significance of foreign investment, Trade and investment, factors affecting international investment,

limitations and dangers of foreign capital, Portfolio investment, foreign investments in India and by Indian companies.

Unit 4

Trade policy and regulations in India: Trade strategy of India, Foreign trade policy, Import substitution, regulation and promotion of foreign trade, export house, evaluation of export promotion measures.

Unit 5

Issues in International Business: Business ethics, social responsibility of business, environmental issues, Labour issues.

TEXTBOOKS:

- Francis Cherunillam – International Business Text and Cases, PHI
- Dr. C.B. Gupta – International Business, S. Chand

REFERENCE BOOKS:

- Kevin – Fundamentals of International Financial Management, PHI
- Apte – International Financial Management, TMH
- Avadhani - International Financial Management, Vikas Publishing

Pre-requisite: Willingness to learn, communication skills, basic English language skills, knowledge of high school level mathematics.

Course Objective: To help students understand the corporate culture and assist them in improving their group discussion skills, communication skills, listening skills and problem-solving skills.

Course Outcomes

CO1: Soft Skills - To improve the inter-personal skills, professional etiquette and leadership skills, vital for arriving at win-win situations in Group Discussions and other team activities.

CO2: Soft Skills - To develop the ability to create better impact in a Group Discussions through examination, participation, perspective-sharing, ideation, listening, brainstorming and consensus.

CO3: Aptitude - To interpret, critically analyze and solve questions in arithmetic and algebra by employing the most suitable methods.

CO4: Aptitude - To analyze, understand and apply suitable methods to solve questions on logical reasoning.

CO5: Verbal - To be able to use vocabulary in the right context and to be competent in spotting grammatical errors and correcting them.

CO6: Verbal - To be able to logically connect words, phrases, sentences and thereby communicate their perspectives/ideas convincingly.

Skills: Communication, etiquette and grooming, inter-personal skills, listening skills, convincing skills, problem-solving skill.

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	-	-	-	-	-	-	-	2	3	3	2	3
CO2	-	-	-	-	-	-	-	2	3	3	2	3
CO3	-	3	-	-	-	-	-	-	-	-	-	3
CO4	-	3	-	-	-	-	-	-	-	-	-	3
CO5	-	-	-	-	-	-	-	-	-	3	-	3
CO6	-	-	-	-	-	-	-	-	3	3	-	3

Syllabus

Soft Skills

Professional Grooming and Practices: Basics of corporate culture, key pillars of business etiquette – online and offline: socially acceptable ways of behavior, body language, personal hygiene, professional attire and cultural adaptability and managing diversity. Handling pressure, multi-tasking. Being enterprising. Adapting to corporate life: Emotional Management (EQ), Adversity Management, Health consciousness. People skills, Critical Thinking and Problem solving.

Group Discussions: Advantages of group discussions, Types of group discussion and Roles played in a

group discussion. Personality traits evaluated in a group discussion. Initiation techniques and maintaining the flow of the discussion, how to perform well in a group discussion. Summarization/conclusion.

Aptitude

Logarithms, Inequalities and Modulus: Basics

Sequence and Series: Basics, AP, GP, HP, and Special Series.

Time and Work: Basics, Pipes & Cistern, and Work Equivalence.

Time, Speed and Distance: Basics, Average Speed, Relative Speed, Boats & Streams, Races and Circular tracks.

Logical Reasoning II: Arrangements, Sequencing, Scheduling, Venn Diagram, Network Diagrams, Binary Logic, and Logical Connectives, Clocks, Calendars, Cubes, Non-Verbal reasoning and Symbol based reasoning.

Verbal Skills

Vocabulary: Help students understand the usage of words in different contexts.

Grammar (Medium Level): Train Students to comprehend the nuances of Grammar and empower them to spot errors in sentences and correct them.

Reading Comprehension (Basics): Introduce students to smart reading techniques and help them understand different tones in comprehension passages.

Reasoning: Enable students to connect words, phrases and sentences logically.

Oral Communication Skills: Aid students in using the gift of the gab to interpret images, do a video synthesis, try a song interpretation or elaborate on a literary quote.

References:

1. Adair. J., (1.986), "Effective Team Building: How to make a winning team", London, U.K: Pan Books.
2. Gulati. S., (2006) "Corporate Soft Skills", New Delhi, India: Rupa & Co.
3. The Hard Truth about Soft Skills, by Amazone Publication.
4. Verbal Skills Activity Book, CIR, AVVP
5. Nova's GRE Prep Course, Jeff Kolby, Scott Thornburg & Kathleen Pierce
6. The BBC and British Council online resources
7. Owl Purdue University online teaching resources
8. www.thegrammarbook.com online teaching resources
9. www.englishpage.com online teaching resources and other useful websites
10. Student Workbook: Quantitative Aptitude & Reasoning, Corporate & Industry Relations, Amrita Vishwa Vidyapeetham.
11. Quantitative Aptitude for All Competitive Examinations, Abhijit Guha.
12. How to Prepare for Quantitative Aptitude for the CAT, Arun Sharma.
13. How to Prepare for Data Interpretation for the CAT, Arun Sharma.

14. How to Prepare for Logical Reasoning for the CAT, Arun Sharma.
15. Quantitative Aptitude for Competitive Examinations, R S Aggarwal.
16. A Modern Approach to Logical Reasoning, R S Aggarwal.
17. A Modern Approach to Verbal & Non-Verbal Reasoning, R S Aggarwal.

Evaluation Pattern

Assessment	Internal	External
Continuous Assessment (CA)* – Soft Skills	30	-
Continuous Assessment (CA)* – Aptitude	10	25
Continuous Assessment (CA)* – Verbal	10	25
Total	50	50

*CA - Can be **presentations, speaking activities and tests**

SEMESTER V

24COM301_INTRODUCTION TO INTERNATIONAL FINANCIAL REPORTING STANDARDS

3 0 0 3

Course Objectives: This paper provides a comprehensive introduction to International Financial Reporting Standards (IFRS), aiming to equip students with the knowledge necessary for understanding financial statements prepared by internationally operating companies. It delves into the need for accounting standards and the role of the International Accounting Standards Board (IASB) in setting IFRS. Additionally, it explores core IFRS pronouncements covering the presentation of financial statements, accounting for various assets and liabilities, group accounting practices, and essential disclosures. Through understanding these areas, students will develop the skills to interpret and analyze financial statements prepared under IFRS.

Course Outcome:

Students will be able to

CO1: Students will explore financial reporting standards and their impact on presentations and profits.

CO2: Apply accounting standards for property, plant & equipment, intangibles, investments, impairment, borrowing costs, government grants, inventories, leases & discontinued operations.

CO3: students will be able to understand how IFRS standards govern the accounting treatment for various financial instruments, liabilities, and specific asset types.

CO4: Students able to analyze and apply IFRS for group accounting, including consolidation, joint arrangements, and foreign currency impacts.

CO5: students will understand key disclosure requirements under IFRS for financial statements, related parties, and specific transactions.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	3	1	2
CO2	3	2	3	3	2	1	1	3	1	2
CO3	3	2	3	3	2	1	1	3	1	2
CO4	3	2	3	3	2	1	1	3	1	2
CO5	3	2	3	3	2	1	1	3	1	2

UNIT 1 Introduction to IASB and IFRS

Accounting Standard – Need of Accounting Standard – International Accounting Standard – International Accounting Standard Committee – International Accounting Standard Board (IASB) – IAS vs IFRS – IFRIC and SIC Interpretations – Adoption Vs Convergence of IFRS – Road map for convergence – Roadmap for convergence of IFRS in India

Presentation and Profit - IAS 1, Presentation of financial statements - IFRS 15, Revenue from contracts with customers - IAS 8, Accounting policies, changes in accounting estimates and errors.

Unit 2 Accounting for Assets and Liabilities: Part 1

IAS 16, Property, plant and equipment - IAS 38, Intangible assets - IAS 40, Investment Property - IAS 36, Impairment of assets - IAS 23, Borrowing costs - IAS 20, Accounting for government grants and disclosure of government assistance - IAS 2, Inventories - IAS 17, Leases - IFRS 5, Non-current assets held for sale and discontinued operations.

Unit 3 Accounting for Assets and Liabilities: Part 1

IFRS 13, Fair Value Measurement - IFRS 32, Financial instruments – presentation - IFRS 9, Financial instruments - IFRS 7, Financial instruments: disclosures - IFRS 2, Share-based payment- IAS 37, Provisions, contingent liabilities and contingent assets - IAS 10, Events after the reporting period - IAS 19, Employee benefits - IAS 12, Income taxes - IAS 41, Agriculture - IFRS 6, Exploration for and evaluation of mineral resources.

Unit 4 Group Accounting

IFRS 10, Consolidated Financial Statements - IAS 27 (revised 2011), Separate financial statements - IFRS 3, Business Combinations - IAS 28 (revised 2011), Investments in associates and joint ventures - IFRS 11, Joint arrangements - IFRS 12, Disclosure of interests in other entities - IAS 21, The effects of changes in foreign exchange rates - IAS 29, Financial reporting in hyperinflationary economies.

Unit 5 Disclosure of Standards

IAS 7, Statement of cash flows - IAS 24, Related party disclosures - IAS 33, Earnings per share - - IAS 34, Interim financial reporting - IFRS 4, Insurance contracts - IFRS 1, First-time adoption of IFRS - IFRS 8, Operating segments - IAS 26 Accounting and reporting of Retirement Benefit Plans – IFRS 36, Accounting for Impairment of Assets – IFRS 13, Fair Value Measurement – IAS 21 Effect of changes in Foreign Exchange Rates.

Reference text books:

- "International Financial Reporting Standards (IFRS): Including IAS and Interpretations" by Deloitte.
- "IFRS for Dummies" by Steven Collings.
- "Wiley IFRS: Practical Implementation Guide and Workbook" by Abbas A. Mirza and Graham J. Holt.
- "IFRS Primer: International GAAP Basics" by Silvia, Wüstemann, and Chládková.
- "Understanding IFRS Fundamentals: International Financial Reporting Standards" by Kamal Gupta and D.S. Rawat.
- "IFRS Made Easy" by Steven M. Bragg.

Skill development Activities:

- Imagine you are the Chief Accountant for a multinational company. The company is currently using local accounting standards in each country it operates in. However, they are considering transitioning to IFRS. Discuss the potential benefits and challenges associated with adopting IFRS for your company. Outline a step-by-step plan for implementing IFRS within your organization.
- Imagine you are the financial analyst for a company that recently acquired a significant asset falling under your chosen standard. Discuss the impact this acquisition might have on the company's financial statements, considering factors like

recognition, measurement, and depreciation.

- Explain the importance of fair value measurement (IFRS 13) in the context of financial instruments (Consider IFRS 9 or IFRS 7).
- Imagine you are the group accountant for a multinational company with operations in various countries. The company has recently established a new subsidiary in a foreign country.
 1. Option 1: Analyze whether the new subsidiary should be consolidated based on the factors outlined in IFRS 10. Discuss the journal entries required for consolidation if applicable.
 2. Option 2: Determine the most appropriate accounting method (equity or fair value) for the investment in the new subsidiary based on the classification criteria in IAS 28 (revised 2011). Explain the rationale behind your chosen method.
- Imagine you are a financial analyst reviewing the annual report of a publicly traded company. Briefly describe the company and its industry.
- Analyze the company's financial statements and identify areas where disclosures related to your chosen standards might be relevant. Explain why these disclosures are important for your analysis.
- Critically evaluate the quality of the disclosures provided by the company for the chosen standards. Are the disclosures clear, concise, and informative? Suggest improvements if necessary.

Objective: To equip students to conduct research in different aspects of business effectively.

Course outcome:

CO1: To understand the basic concepts of research and types of research.

CO2: To describe the data collection methods and employ the various data collection tools.

CO3: To identify the appropriate sampling techniques to be used for the research problem.

CO4: To analyze the data collected by applying the appropriate statistical tools and test the formulated hypotheses.

CO5: To develop the skill of drafting research reports.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	1	1	1	2	1	2
CO2	3	2	3	3	2	1	1	2	1	2
CO3	3	2	3	3	2	1	1	2	1	2
CO4	3	2	3	3	2	1	1	2	1	2
CO5	3	2	2	2	2	1	1	2	1	2

Unit 1

Meaning of research – objectives of research – importance of research in different fields with special reference to commerce and management. Types of research – defining a research problem – literature review – research design - Different steps.

Unit 2

Meaning and importance of data in research, Collection of data – observation methods, interview method, questionnaire, and schedule method of data collection. Census method of data collection.

Unit 3

Sampling design and different sampling techniques – their advantages and disadvantages. Probability methods – random sampling, systematic sampling, and stratified sampling, non-probability methods – convenience sampling, judgment sampling, quota sampling – merits of sampling.

Unit 4

Classification and analysis of data. Tabulation – advantages, types of tables – inclusive and exclusive tables – open end tables – qualities of a good table, parts of a statistical table – design

of tables. Types of analysis of data – Time series analysis – diagrams and graphs – construction of graphs, bar diagrams, histograms, frequency polygon, and frequency curves – ogives. Hypothesis, testing of hypothesis.

Unit 5

Components of a research project, Preparation of project report. Appendices and bibliography.

Skill Development Activities:

- Preparation of Questionnaire
- Design of table for a given data
- Diagrammatically presenting the information collected through a questionnaire.

TEXTBOOKS:

- Khunte LG, S Sree Priya, Muthulakshmi R and Susan Mathew – Research Methodology and Publication Ethics
- K. M. Vineeth and M. C. Dileep Kumar – Research Methodology, Kalyani Publishers
- ANDY FIELD -Discovering Statistics using IBM SPSS STATISTICS- Sage Publication (4th Edition)

REFERENCE BOOKS:

- Kothari – Research Methodology, New Age Publishers
- Ranjit Kumar – Research Methodology: A Step-by-Step Guide for Beginners, Pearson
- AnilTandon–Research Methodology: Methods and Techniques, S. Chand Publication.
- Paneerselvam – Research Methodology, PHI

Course Outcome: Students**will be able to**

CO1: To acquire the basic knowledge of the various provisions like promotion, incorporation, different types of companies and rules regarding important documents of the Indian Companies according to Companies Act.

CO2: To understand the rules regarding different types of Shares & Membership of companies.

CO3: To know the basic rules and regulations of different types of company meetings.

CO4: To appreciate the concepts of CSR.

CO5: To gain knowledge about winding of companies.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	2	1	2
CO2	3	2	2	2	2	1	1	1	1	2
CO3	3	2	3	2	2	1	1	2	1	2
CO4	3	2	2	2	2	1	3	3	2	2
CO5	3	2	2	2	2	1	1	2	1	2

Unit-1

Introduction to Company Law: Company Law; Meaning, Definition, Types, Formation of Company, Concept of Corporate Veil, Definitions and Key Concepts- MOA and AOA, Alteration of MOA and AOA, Doctrine of Constructive Notice; Doctrine of Indoor Management; Prospectus.

Unit-2

Shares and Share Capital: Meaning and types of Capital; Concept of issue and allotment; Issue of Share certificates; Transfer and Transmission of securities; Buyback of securities; dematerialization and re-materialization of shares; Members and Shareholders: How to become a member; Register of Members; Declaration of Beneficial Interest; Rectification of Register of Members; Rights of Members; Variation of Shareholders' rights; Shareholders Democracy; Shareholder agreement, Subscription Agreements, Veto powers.

Unit-3

Company meetings: Kinds of meeting; Requisites of a Valid meeting; Notice; Agenda; Quorum; Resolutions; Minutes of the Board Meeting

Unit-4

Corporate Social Responsibility: Applicability of CSR; Types of CSR Activities; CSR Committee and Expenditure; Net Profit for CSR; reporting requirements.

Unit-5

An overview of Corporate Reorganization: Introduction of Compromises, Arrangement and amalgamation, Liquidation and Winding-up. Global Trends and Developments in Company Law. Case Laws, Case Studies and Practical Aspects

TEXTBOOKS:

- K. C. Garg, V. K. Sareen, Mukesh Sharma and Chawla – Business Law, Kalyani Publishers
- M.C. Kuchal – Mercantile Law, Sultan Chand and Sons

REFERENCE BOOKS:

- Thulsian – Business Law, Tata McGraw Hill
- M.C. Shukla – Mercantile Law, S. Chand and Co
- Gulshan – Mercantile Law, Excel Books

23LSK301

Life Skills III

Pre-requisite: Team Spirit, self-confidence and required knowledge, basic English language skills, knowledge of high school level mathematics.

Course Objective: To help students understand the nuances of leadership, know the importance of working in teams, face challenging situations, crack interviews, improve communication skills and problem-solving skills.

Course Outcomes

CO1: Soft Skills - To acquire the ability to work in teams, present themselves confidently and showcase their knowledge, skills, abilities, interests, practical exposure, strengths and achievements to potential recruiters through a resume, video resume, and personal interview.

CO2: Soft Skills - To have better ability to prepare for facing interviews, analyse interview questions, articulate correct responses and respond appropriately to convince the interviewer of one's right candidature through displaying etiquette, positive attitude and courteous communication.

CO3: Aptitude - To manage time while arriving at appropriate strategies to solve questions in geometry, statistics, probability and combinatorics.

CO4: Aptitude - To analyze, understand and apply suitable methods to solve questions on data analysis and data sufficiency.

CO5: Verbal - To use diction that is less verbose and more refined and to use prior knowledge of grammar to correct/improve sentences.

CO6: Verbal - To understand arguments, analyze arguments and use inductive/deductive reasoning to arrive at conclusions. To be able to generate ideas, structure them logically and express them in a style that is comprehensible to the audience/recipient.

Skills: Communication, teamwork, leadership, facing interviews and problem-solving.

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO												
CO1	-	-	-	-	-	-	-	2	3	3	-	3
CO2	-	-	-	-	-	-	-	2	3	3	-	3
CO3	-	3	-	-	-	-	-	-	-	-	-	3
CO4	-	3	-	-	-	-	-	-	-	-	-	3
CO5	-	-	-	-	-	-	-	-	-	3	-	3
CO6	-	-	-	-	-	-	-	-	3	3	-	3

Syllabus

Soft Skills

Team Work: Value of teamwork in organizations, Definition of a team. Why team? Effective team building. Parameters for a good team, roles, empowerment and need for transparent communication, Factors affecting team effectiveness, Personal characteristics of members and its influence on team. Project Management Skills, Collaboration skills.

Leadership: Initiating and managing change, Internal problem solving, Evaluation and co-ordination, Growth and productivity, Importance of Professional Networking.

Facing an interview: Importance of verbal & aptitude competencies, strong foundation in core competencies, industry orientation / knowledge about the organization, resume writing (including cover letter, digital profile and video resume), being professional. Importance of good communication skills, etiquette to be maintained during an interview, appropriate grooming and mannerism.

Aptitude

Geometry: 2D, 3D, Coordinate Geometry, and Heights & Distance.

Permutations & Combinations: Basics, Fundamental Counting Principle, Circular Arrangements, and Derangements.

Probability: Basics, Addition & Multiplication Theorems, Conditional Probability and Bayes' Theorem.

Statistics: Mean, Median, Mode, Range, Variance, Quartile Deviation and Standard Deviation.

Data Interpretation: Tables, Bar Diagrams, Line Graphs, Pie Charts, Caselets, Mixed Varieties, and other forms of data representation.

Data Sufficiency: Introduction, 5 Options Data Sufficiency and 4 Options Data Sufficiency.

Campus recruitment papers: Discussion of previous year question papers of all major recruiters of Amrita Vishwa Vidyapeetham.

Miscellaneous: Interview Puzzles, Calculation Techniques and Time Management Strategies.

Verbal Skills

Vocabulary: Create an awareness of using refined language through idioms and phrasal verbs.

Grammar (Advanced Level): Enable students to improve sentences through a clear understanding of the rules of grammar.

Reasoning Skills: Facilitate the student to tap his reasoning skills through Syllogisms, and critical reasoning arguments.

Reading Comprehension (Advanced): Enlighten students on the different strategies involved in tackling reading comprehension questions.

Public Speaking Skills: Empower students to overcome glossophobia and speak effectively and confidently before an audience.

Writing Skills: Practice closet tests that assess basic knowledge and skills in usage and mechanics of writing such as punctuation, basic grammar and usage, sentence structure and rhetorical skills such as writing strategy, organization, and style. Practice formal written communication through writing emails especially composing job application emails.

References:

1. Adair. J., (1.986), "Effective Team Building: How to make a winning team", London, U.K: Pan Books.
2. Gulati. S., (2006) "Corporate Soft Skills", New Delhi, India: Rupa & Co.
3. The Hard Truth about Soft Skills, by Amazone Publication.
4. Verbal Skills Activity Book, CIR, AVVP
5. Nova's GRE Prep Course, Jeff Kolby, Scott Thornburg & Kathleen Pierce
6. The BBC and British Council online resources
7. Owl Purdue University online teaching resources
8. www.thesgrammarbook.com online teaching resources
9. www.englishpage.com online teaching resources and other useful websites
10. Student Workbook: Quantitative Aptitude & Reasoning, Corporate & Industry Relations, Amrita Vishwa Vidyapeetham.
11. Quantitative Aptitude for All Competitive Examinations, Abhijit Guha.

12. How to Prepare for Quantitative Aptitude for the CAT, Arun Sharma.
13. How to Prepare for Data Interpretation for the CAT, Arun Sharma.
14. How to Prepare for Logical Reasoning for the CAT, Arun Sharma.
15. Quantitative Aptitude for Competitive Examinations, R S Aggarwal.
16. A Modern Approach to Logical Reasoning, R S Aggarwal.
17. A Modern Approach to Verbal & Non-Verbal Reasoning, R S Aggarwal.

Evaluation Pattern

Assessment	Internal	External
Continuous Assessment (CA)* – Soft Skills	30	-
Continuous Assessment (CA)* – Aptitude	10	25
Continuous Assessment (CA)* – Verbal	10	25
Total	50	50

*CA - Can be presentations, speaking activities and test

24COM397**SUMMER INTERNSHIP IN INDUSTRY****3**

Summer Internship opportunities are accommodated in the syllabus for the students to get an exposure to the business and industrial world. After the completion of the internships, students submit an internship report as well as present summer posters highlighting their achievements during the summers. The summer internship also enables the students to indulge into live projects, which they can continue even after the internships. The four weeks of training will expose and equip students with skills to develop innovative solutions for real-life applications. They would also experience the operational and functional problems pertaining to organizations.

Project

Every student will have to do an assigned project from a reputed company. The final project evaluation will be done at the end of the semester based on the detailed report submitted by the student, duly signed by the project guide.

SEMESTER VI**24COM311****ENTREPRENEURSHIP DEVELOPMENT****4 0 0 4****Course Objectives:**

To equip students with the knowledge and skills for entrepreneurial endeavours.

Course Outcomes:**Students will be able to**

CO1: Understand the basic concepts of entrepreneurship and entrepreneurs.

CO2: Gain knowledge about the different sources of business ideas and business evaluation.

CO3: Understand various factors for starting up a business and to gain knowledge about entrepreneurship development programs.

CO4: Gain knowledge on various institutional support and incentives.

CO5: Understand the role of MSMEs in promoting entrepreneurship.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	1	1	1	2	1	2
CO2	3	2	3	2	2	1	1	2	1	2
CO3	3	2	3	2	2	1	1	2	1	2
CO4	3	2	3	2	2	1	1	2	1	2
CO5	3	2	3	2	2	1	1	2	1	2

Unit 1

Entrepreneurship – Definition – Entrepreneurial Characteristics and Skills – Functions of An Entrepreneur – Types of Entrepreneurs – Entrepreneurship – Advantages and Disadvantages – Women Entrepreneurship – Need – Prospects and Problems and remedies of Women Entrepreneurs- Role of Entrepreneurship in economic development of the country.

Unit 2

Business Idea - - Sources of Business Idea – Business Idea Evaluation – Porter’s Five Force Model – SWOT Analysis – Brainstorming. Intellectual Property – Trademarks – Patents

–

Copyrights – Geographical Indications. Business Plan – Process of Writing a Business Plan – Uses – Kinds.

Unit 3

Starting up of a Business – Basic Start-up Problems – Buying a Business – Process of Buying - Franchising – Challenges of Buying a Business. Entrepreneurship Development Programmes – Needs- Stages and Limitations.

Unit 4

Institutional support and incentives to entrepreneurs-Types of finance- long term and short term – District Industries Centre (DIC) – Small Industries Development Corporation (SIDCO)- National Small Industries Corporation (NSIC)- Small Industries Development Bank of India (SIDBI)- Khadi Village Industry Commission (KVIC)- Small Industries Service Institute (SISI) – National Entrepreneurship Development Board (NEDB), Classification of Incentives.

Unit 5

MSMED Act 2006- Micro Small and Medium Enterprises (MSME)- Definition- Functions – Role of MSMEs in economic development – Causes of Sickness among MSMEs – Remedies to overcome sickness- Rehabilitation programmes.

Textbooks:

- Entrepreneurship: Rajeev Roy, Oxford University Press.
- Entrepreneurial Development: Vasant Desai, Himalaya Publishing House

References:

- Entrepreneurial Development: Dr. S. S. Khanka, S. Chand Publications.
- Entrepreneurship: Robert D. Hisrich, Tata McGraw Hill Publications.

24COM312 FORENSIC ACCOUNTING AND FRAUD MANAGEMENT 3 1 0 4**Objectives:**

To understand the detection of fraudulent activities and ensure the best accounting design and practices to reduce financial losses.

Course outcomes:**Students will be able to**

CO1: Understand the principles, objectives, advantages, and limitations of forensic accounting, and recognize the role of forensic accountants in investigations and legal proceedings.

CO2: Understand fraud nature, motives, detection, and investigation methods, recognize fraud symptoms in accounting, investigate theft acts, and produce effective fraud reports for management awareness.

CO3: Analyze financial statement fraud types, focusing on revenue and inventory manipulation, liability and asset misrepresentation, and investment disclosure fraud to enhance detection skills.

CO4: Identify and analyze various forms of fraud, including consumer fraud, identity theft, investment scams, money laundering, bankruptcy, tax fraud, and e-commerce fraud, for effective prevention and mitigation strategies.

CO5: Understand financial statement fraud standards, cyber laws, and the role of ombudsman in a positive banking system, influencing CIBIL score as an expert witness.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	1	3	1	2
CO2	3	2	3	3	2	1	1	3	1	2
CO3	3	2	3	3	2	1	1	3	1	2
CO4	3	2	3	3	2	1	1	3	1	2
CO5	3	2	3	3	2	1	1	3	1	2

Unit 1:

Introduction to Forensic Accounting: An overview of financial crime- Principles of Forensic Accounting –Objectives of Forensic Accounting – Advantages of Forensic Accounting – Limitations- Role of Forensic Accountant.

Unit 2:

Fraud Examination: The Nature of Fraud – Reasons for committing Fraud –Fraud Detection- Fraud Investigation- Recognizing the symptoms of Fraud in Accounting. Investigating Theft Acts- Investigation Methods – Inquiry method -Investigation Concealment – Conversion investigation methods –Fraud Reports –Management fraud

Unit 3:

Financial statement fraud: Revenue and Inventory related fraud –Liability, Assets & Investment Disclosure Fraud –the role of advanced technology in forensic investigation.- forensic investigation and communications

Unit 4:

Fraud against organizations – Consumer Fraud- Identity theft – Investment scam- Money Laundering – Bankruptcy-Tax Fraud – Fraud in E-Commerce: Online transaction fraud, Credit card fraud, Cheque fraud.- forensic accounting and insurance

Unit 5:

Legal follow up – Expert witness – Financial statement fraud standards – Ombudsman – Positive Banking System –CIBIL score –Cyber Laws.

Text Book:

- Detecting Accounting Fraud: Analysis and Ethics, C.W.Jakson

Reference Books:

- Essential of Forensic Accounting – Michael.A
- Forensic Accounting – R.Rufus.
- Forensic Accounting – D.D.Dorrell

24COM313

CAPITAL MARKETS AND FINANCIAL SERVICES

2103

Course Objective:

This course covers capital markets, including government securities, foreign exchange, and derivatives, alongside fundraising processes, India's securities market, regulatory frameworks, mutual funds analysis, and critique of credit rating agencies.

Course outcomes:

CO1: Understand the significance of capital markets, including government securities, foreign exchange, and derivatives, distinguishing them from money markets and identifying key institutions.

CO2: Understand the structure of capital markets, including institutions and instruments, along with the process of raising finance through new issues, involving stockbrokers and underwriters.

CO3: Gain a comprehensive understanding of India's securities market, encompassing its origin, evolution, types of securities, stock exchange history, trading procedures, share listing, investment environment, and information sources for investors.

CO4: Gain a comprehend the regulatory framework of stock exchanges, including the Securities Contract Act and SEBI Act, and understand investor protection measures and capital issue guidelines.

CO5: Analyse the significance of mutual funds, assess schemes, and evaluate the benefits and drawbacks. Examine credit rating agencies in India and critique their limitations.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	2	2	1	2	2
CO2	3	3	3	3	2	2	2	2	2	2
CO3	3	3	3	3	2	2	2	2	2	2
CO4	3	3	3	2	2	2	2	2	2	2
CO5	3	3	3	3	2	2	2	2	2	2

Unit 1

Introduction: Concept of capital market – importance and role – components of a capital market – Government Securities Market – foreign exchange market – derivatives market –

concept of money market – distinction between capital market and money market – money market institutions.

Unit 2

Structure of Capital markets: Institutions in capital market – new issues market – instruments in capital market – role of new issues in raising finance – steps to be followed in floating a new issue – role of stockbrokers and underwriters.

Unit 3

Securities Market in India: Origin and emergence of the securities market – types of securities – history of stock exchange in India – trading in a stock exchange – procedure of listing shares – investment environment – sources of investment information for existing and new investors.

Unit 4

Regulation and Control of Stock Exchanges: Securities Contract Act, 1956 – SEBI Act, 1986 – Amendments to SEBI Act – guidelines relating to capital issues – steps to protect investors.

Unit 5

Mutual Funds: Importance and role of mutual funds – schemes – advantages and shortcomings – role of credit rating, Credit rating agencies of India – CRISIL – IICRA – CARE – Limitations of rating.

Skill Development Activities:

- Collection of Share certificate/ debenture certificate.
- Chart showing modus operandi of leasing – hire purchase procedures.
- Collect any specimen of new Financial Instruments and record the same.
- Select any Mutual Fund and examine the various closed and open-ended schemes offered.
- Visit any Housing Finance Companies and analyse the features of various financing schemes offered.

TEXTBOOKS:

- Gordon and Natarajan – Financial Markets and Services, Himalaya Publishing House
- Clifford Gomez – Financial Markets, Institutions and Financial Services.

REFERENCE BOOKS:

- Punithavathy Pandian – Financial Services and Markets, Vikas
- Bharati V Pathak – The Indian Financial System: Markets, Institutions and Services, Pearson.
- G. S. Batra – Financial Services and Markets, Deep and Deep Publication

24COM399**PROJECT****6****Course Objective:**

To understand the practical knowledge regarding the particular real-life problems in the industry, business or social sciences.

Course Outcomes:

CO1: To understand the practical problem in the relevant area of social sciences.

CO2: To apply the knowledge about the plan of identifying the problem and methodology in the functional areas.

CO3: Analyse and interpret the collected data to provide meaningful results.

Every student will have to do an assigned project work on a particular topic relevant to the area of their study. The project is meant to evaluate the concepts learnt by the student during all the semesters and the application of such concepts in a real-life situation. The final project evaluation will be done at the end of the semester on the basis of the report submitted by the student duly signed by the project supervisor.

ELECTIVES STREAM – 1**24COM331****CORPORATE FINANCE****3 0 0 3**

Objective: To understand and apply financial theories and models so that optimal financial decisions can be made within companies and organizations.

Course Outcomes:

CO1: Understanding corporate finance, inflation, and cash flow effects.

CO2: Critically evaluate information from financial models.

CO3: Analyze business problems and identify the ethical aspects, provide a solution and defend it.

CO4: Understand how investment and financing decisions impact the value of a firm.

CO5: Evaluate corporate projects and make decisions based on financial data.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	1	2	1	2
CO2	3	2	3	3	2	1	1	2	1	2
CO3	3	2	3	3	2	1	1	3	1	2
CO4	3	2	3	3	3	1	1	3	1	2
CO5	3	2	3	3	3	1	1	2	1	2

Unit 1:

Introduction and Overview of Corporate Finance; Time Value of Money –Inflation- Cash flows Effects on accrual accounting -Free cash flow.

Unit 2:

Cash flows- Incremental project Cash flows -Net present value -Comparing projects -Project analysis under uncertainty: Scenario analysis-, Sensitivity analysis& Spreadsheet Modelling.

Discounted cash flow valuation- Sequential valuation Multiples valuation -Market ratios - Pricing- earnings ratios

Unit 3:

Projecting sales growth- Trends in sales growth. Industry Economic analysis: Regressions Financial statement analysis, Ratio analysis & DuPont Identity- Leverage and Reconcile proforma financial statements.

Unit 4:

Cost of capital WACC without and with taxes -Divisional -Perfect Market WACC- WACC Capital structure - Cost of equity Business and financial risk; Unlevered beta

Capital structure -Imperfect market WACC with taxes WACC with bankruptcy costs - Incorporating changes in leverage -Value of levered- Lenders and shareholders' cost. Agency costs: Managers and shareholders capital structure

Unit 5:

Raising capital IPOs -Private equity market Rights Corporate bond-Mergers and acquisitions: Forms of acquisitions Synergy and coinsurance effects -Financing acquisitions: Empirical evidence

Payout policy: Types of dividends- Irrelevancy of dividends -Taxes Stock repurchases& Dividend- Agency cost -Debt holder-shareholder conflicts, Manager-shareholder conflicts and Convertibles Capital structure.

Textbooks:

- Investment Valuation: Tools and Techniques for Determining the Value of any Asset – Aswath Damodaran
- Financial Management Practices in India –Sandeep Goel

Reference Books:

- Evaluate corporate projects and make decisions based on financial data.
- Corporate Finance: Theory and Practice by Pierre Vernimmen and Pascal Quiry

24COM332**ENTREPRENEURIAL FINANCE****3 0 0 3**

Course Objective: This course aims to equip aspiring entrepreneurs with a comprehensive understanding of financial management, focusing on the unique financial challenges faced by startups, exploring both long-term and short-term funding sources.

Course Outcomes:**Students will be able to**

CO1: Identify and analyse the financial challenges encountered by startups.

CO2: Describe the characteristics of equity capital, preference share capital, debentures, bonds, and term loans.

CO3: Outline the various short-term funding options available to entrepreneurs.

CO4: Differentiate between angel investors, venture capital, crowdfunding, private equity, and government schemes for startup financing.

CO5: Apply ratio analysis techniques to interpret financial statements and utilise capital budgeting techniques to evaluate investment opportunities.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	2	1	2
CO2	3	2	3	2	2	1	1	2	1	2
CO3	3	2	3	2	2	1	1	2	1	2
CO4	3	2	3	2	2	1	1	2	1	2
CO5	3	2	3	3	2	1	1	2	1	2

Unit 1:

An Overview of Finance for Entrepreneurs: Role of finance in entrepreneurship – financial challenges faced by start-ups.

Unit 2:

Long-term sources of Funding: Equity capital, Preference share capital, Debentures and Bonds, Term loans.

Unit 3:

Short-term sources of funding: Trade finance, working capital loan, Commercial paper, Factoring etc.

Unit 4:

Raising entrepreneurial finance through Angel investors-Venture capital, Crowd funding, Private equity and Government Schemes for financing the startups.

Unit 5:

Financial statement analysis: Projected profit and loss account, Projected cash flow Statement, Projected balance sheet, Ratio analysis and Capital budgeting techniques.

- **Textbook:**
- The Dynamics of Entrepreneurial Development and Management - Vasant Desai n-Himalaya Publishers

Reference Books:

- Entrepreneurial Finance A Global Perspective, Gary Gibbons, Robert D.Hisrich, Carlos M Dailva, SAGE Publishing
- Entrepreneurial Finance Steven Rogers, Roza E. Makonen McGraw Hill
- Entrepreneurial Finance, J. Chris Leach, Ronald W. Melicher, Cengage Learning

24COM333 INTERNATIONAL FINANCIAL MANAGEMENT**3 0 0 3**

Objective: To provide a detailed outlook on the concepts of international financial management.

Course Outcomes:

CO1: Familiarise with international business and its modes.

CO2: Understand the exchange rate mechanism.

CO3: Understand foreign exchange market.

CO4: Understand the International Portfolio Management and Foreign Direct Investments.

CO5: Understand the concepts of international financial markets and instruments.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	2	1	1	2	1	2
CO2	3	2	3	3	3	1	1	2	1	2
CO3	3	2	3	3	3	1	1	2	1	2
CO4	3	2	3	3	3	1	1	2	1	2
CO5	3	2	3	3	3	1	1	2	1	2

Unit 1

International Business and its modes – Nature of International Financial Functions – Scope of International Financial Management – IFM and Domestic Financial Management – Fast strides in International Financial Functions. International flow of funds – Structure of Balance of Payments – Equilibrium, Disequilibrium and Adjustment – Approaches to Adjustment – Capital Account Convertibility.

Unit 2

Developments in International Monetary System – Specie Commodity Standard – Gold Standard – Bretton Woods System of Exchange Rates – Exchange rate regime since 1973 – International Liquidity. Exchange Rate Mechanism – Exchange rate quotations –Nominal, Real and Effective exchange rates – Determination of exchange rate in the spot market – Factors influencing exchange rate – Theories of exchange rate behaviour.

Unit 3

Foreign Exchange Market – distinctive features – major participants – spot market – Forward market – market for currency futures – market for currency options. Forecasting Exchange Rates – Need for forecasts – Techniques of forecasting – Concept, Nature and measurement of Foreign Exchange Exposure – Management of Foreign Exchange Exposure.

Unit 4

International Investment Decision: FDI – Theories of FDI – Costs and Benefits of FDI – Strategy for FDI - Evaluation and Management of Political Risk - International Portfolio Investment – Modes – Problems – Concept of Optimal Portfolio.

Unit 5

International Financial Market – Channels for flow of funds – selection of sources and forms of fund. International Banking – process of internationalization – Financial Intermediation Function – Direction and purposes of lending – Lending Risk – Intermediation in the Foreign Exchange Market. International Financial Instruments: International equities – International Bonds - ADR, GDR and Gold Bullion market instruments – Financial Swaps.

TEXTBOOKS:

- Vyuptakesh Sharan – International Financial Management, PHI Publishers
- Francis Cherunilam – International Business, PHI Publishers

REFERENCE BOOKS:

- Madhu Vij - International Financial Management, Excel Books
- P. G. Apte – International Financial Management, TMH
- Seth – International Financial Management, Galgotia Evaluation Pattern – R.13 & R.16

24COM334**GLOBAL INVESTMENT MANAGEMENT****3 0 0 3****Objective:**

This course aim to cover the main principles and applications of portfolio management, with a strong emphasis on investments in international environments.

Course Outcome:**Students will be able to**

CO1: This course enables the student to understand the relationships and guide the student to forecast exchange rates; manage international cash flows.

CO2: This also covers issues such standard portfolio management and risk modeling, typical to daily professional practice.

CO3: This course extends those tools to encompass macroeconomic (domestic) and international issues such as exchange rates, interest rate parity and international arbitrage, exchange rate fluctuation exposure, as well as the management of international cash flows.

CO4: The course provides guidelines to optimize financial decisions under domestic and foreign risks.

CO5: Identify opportunities and professionally manage stock portfolios; identification and optimal management of international risks.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	3	1	1	2	1	2
CO2	3	2	3	3	3	1	1	2	1	2
CO3	3	2	3	3	3	1	1	2	1	2
CO4	3	2	3	3	3	1	1	2	1	2
CO5	3	2	3	3	3	1	1	2	1	2

Unit 1

Investment and Multinational Financial Management - Asset Allocation Decision -Selecting Investments in Global Market

Unit 2

Organisation of Securities Market-FDI -FPI - Global Security Market Indices- Macroanalysis and Microvaluation of Stock Markets

Unit 3

Introduction to Portfolio Management - Global Portfolio -Multifactor Models-International Cashflows

Unit 4

Valuation Techniques-International Arbitrage and Interest Rates Parity -Exchange Rates-Exchange Rate Determination; Relationship Among Inflation, Interest Rates and Exchange Rates

Unit 5

International Cash Management (Currency Swap, Transfer Pricing, etc.)

Required Textbook:

- Jeff Madura and Roland Fox, International Financial Management, 2e Edition South-Western, Cengage Learning, 2011.
- Frank Reilly and Keith Brown Analysis of Investments and Management of Portfolios, 9 th Edition, Thomson, South-Western, 2009.

Other references:

- International Financial Management, Eun and Resnick, 3e, Mc-Graw Hill,
- Multinational Financial Management, Alan C. Shapiro, 7e, John Wiley and Sons Inc., 2003.
- Bodie, Kane and Marcus, Essentials of Investments, 8e, Mc-Graw Hill, 2010.

24COM335**PROJECT FINANCE****3 0 0 3**

Course Objective: The objective of the course is to familiarize the students with various avenues in financing of projects relevant to start businesses and to make aware of issues arising out of it.

Course Outcomes:

CO1: To understand the meaning and background of project finance.

CO2: To identify the techniques of management of project finance.

CO3: To explain the importance of infrastructural projects.

CO4: To identify risks and methodologies to mitigate risks involved in project finance.

CO5: To ascertain the legal and regulatory aspects of project finance.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	2	1	2
CO2	3	2	3	3	2	1	1	2	1	2
CO3	3	2	3	3	2	1	1	2	1	2
CO4	3	2	3	3	3	1	1	2	1	2
CO5	3	2	3	3	3	1	1	2	1	2

Unit1:

Project Finance - How it is different from conventional finance – The importance of using in Project –Project Finance in developing countries-Project finance in India- Present Scenario

Unit 2:

Project Development and Management-An Introduction-Role of Advisors in Project Finance-Project Feasibility Studies -Valuing the Project and Project Cash Flow Analysis

Unit 3:

Financing and Structuring Infrastructure Projects: Public/Private collaboration, SPV, BOOT, BOT etc., and Government Support –Financial Modelling, Return to Equity Sponsors and Lenders concerns, Concession Agreement

Unit 4:

Risks in Project Finance-I Project Finance and Commercial Risks-Project Finance and Macroeconomic Risks- Regulatory and Political Risks -Risk Mitigation Methodologies for Projects

Unit 5:

Legal Aspects in Project Finance: Project Agreements-Sub-Contracts and Other Related Agreements-Project Finance Loan Documentation.

Reference Books:

- “Prasanna Chandra”, Projects-Planning Analysis, Selection, Financing, Implementation and Review
- “Narendra singh”, Project Management Control, 4th Revised edition, Himalaya Publishing House.
- “Chowdry”, Project Management, TMH,
- “Narendra Singh”, Problems & solutions in Project Management and Control.

Textbooks:

- “Gopalakrishnan”, Project Management, TMH.
- “H.R. Machiraju”, Introduction to Project Finance, Vikas Publications.
- “Bhavesh. M. Patel”, Project Management, Vikas Publication.

24COM336 FINANCIAL DERIVATIVES AND RISK MANAGEMENT 3 0 0 3

Course Objective: To equip the students with an in-depth knowledge of derivatives and risk management, by giving them the knowledge of basics in options, Forwards, futures, and swaps.

Course Outcomes:

The students will be able to:

CO1: Understand the key terminology and definitions related to financial derivatives and risk management strategies.

CO2: Identify the pricing models of future contracts.

CO3: understand the role of options in hedging against market risk.

CO4: Assessment of option market.

CO5: Assess the effectiveness of risk management functions of swap transactions.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	2	1	2
CO2	3	2	3	3	3	1	1	2	1	2
CO3	3	2	3	3	3	1	1	2	1	2
CO4	3	2	3	3	3	1	1	2	1	2
CO5	3	2	3	3	3	1	1	2	1	2

Unit 1

Introduction to risk management - Meaning and need – significance -Types of risk - Types of risk management instruments -Forwards - Futures - Options – Swaps.

Unit 2

Financial derivatives - Meaning – Need- Evolution of financial derivatives markets in India – Derivative markets – Exchange - Participants - Functions - The regulatory framework of

derivative trading in India - forward contracts – future contracts - Difference between forwards and futures - financial future - Future trading – currency futures- Interest rate futures- Pricing and valuation of future contracts- Value at risk -Hedging risk –Hedging with stock index future.

Unit 3

Options - meaning - need and significance– options and futures - fundamental option strategies - types of option – put –call - trading strategies of risk instruments - positions in options.

Unit 4

Pricing of options- intrinsic value and time value - pricing at the expiry of contract - factors affecting option pricing-put-call-parity pricing-models of pricing - binomial option - pricing models - Black Scholes pricing methods.

Unit 5

Swap- meaning and definition – development - structure of swap dealing for risk management - interest rateswap - forward swap and swap option contracts- cancellable and extendable swaps-no generic swaps transactions, Currency swaps - Valuation and pricing of swaps.

TEXTBOOKS:

- S L Gupta – Financial Derivatives: Theory, Concepts and Problems, PHI Publishers
- Rajeev Srivastava, Derivatives and Risk Management, Oxford University Press, New Delhi.

REFERENCE BOOKS:

- S. S. S. Kumar – Financial Derivatives, PHI Publishers
- Parasuraman N – Fundamentals of Financial Derivatives, Wiley India
- Bishnupriya Mishra – Financial Derivatives, Excel Books Evaluation Pattern – R.13 & R.16
- Bansal – Derivatives and Financial Innovations, TMH

ELECTIVES STREAM – 2**24COM351****ADVANCED AUDIT AND ASSURANCE – I****3 0 0 3****Course outcome:****Students will be able to**

CO1: Understand the legal and regulatory environment and framework and its impact on audit and assurance practice.

CO2: Demonstrate the ability to work effectively and efficiently on assurance and other service engagement within a professional and ethical framework and develop the knowledge, competence, skepticism and skills of an auditor.

CO3: Assess and recommend appropriate quality control policies and procedures in practice management and recognise the auditor's position in relation to the acceptance and retention of professional appointments.

CO4: Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing.

CO5: Evaluate findings and the results of work performed and draft suitable reports on assignments.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	3	1	2
CO2	3	2	3	3	2	1	1	3	1	2
CO3	3	2	3	3	2	1	1	2	1	2
CO4	3	2	3	3	2	1	1	2	1	2
CO5	3	2	3	3	2	1	1	2	1	2

Learning outcomes:

LO1: Understand the duties, rights and liabilities of an auditor in the audit of financial statements.

LO2: Understand the code of ethics and conduct applicable on auditors.

LO3: Understand the process of assessing the risk, materiality and risk of material misstatement and collecting sufficient and appropriate audit evidence.

LO4: Understand the process of quality control in audit.

LO5: Drafting of Independent Auditor's report.

Unit 1 Regulatory environment

International regulatory services; risks for audit and assurance services – Current issues and developments; need for laws, regulations, standards and other guidance relating to audit, assurance and related services; the need for the legal and professional framework including: (i) public oversight of audit and assurance practice (ii) the impact of corporate governance principles on audit and assurance practice (UK: the impact of the UK Corporate Governance Code on audit and assurance practice) (iii) the role of audit committees and impact on audit and assurance practice.

Unit 2 Code of ethics and conduct and Professional responsibilities and liability

Code of Ethics for Professional Accountants – Professional and ethical developments - Laws and regulations – Fraud and error – Professional liability, Identify and respond to threats to the fundamental principles, conflict of interest, Ethical implications of the external auditor providing non-audit services to a client including an internal audit service; responsibilities of management and auditors for fraud and error; Describe the factors to determine whether or not an auditor is negligent and discuss the auditor's potential liability in given situations. - Compare and contrast liability owed to client with liability owed to third parties (i.e. contract vs establishing a duty of care); ways in which liability may be restricted including the use of liability limitation agreements; Discuss and appraise the principal causes of audit failure and other factors that contribute to the 'expectation gap.'

Unit 3 Quality control and Practice Management

Quality control (firm-wide) Explain the principles and purpose of quality control of audit and other assurance engagements, Describe the elements of a system of quality control relevant to a given firm. - Evaluate the quality control procedures that are in place for a given firm - Advertising, tendering and obtaining professional work and fees – Professional appointments – Discuss current developments in business practices, practice management and audit methodology and evaluate the potential impact on the conduct of an audit and audit quality.

Unit 4 Planning, materiality and assessing the risk of misstatement and Evidence

Planning, materiality and assessing the risk of misstatement, define materiality and performance materiality and demonstrate how it should be applied in financial reporting and auditing. - Evaluate business risks, audit risks and risks of material misstatement for a given assignment. - Discuss and demonstrate the use of analytical procedures in the planning of an assignment - Evidence and testing considerations – Audit procedures and obtaining evidence - Using the work of others – Discuss current developments in emerging technologies,

including big data and the use of data analytics and the potential impact on the conduct of an audit and audit quality.

Unit 5 Completion and review and Reporting

Subsequent events and going concern – Completion and final review; Use of analytical procedures in evaluation and review; Assess whether an engagement has been planned and performed in accordance with professional standards and whether reports issued are appropriate in the circumstances - Auditor's reports – Reports to those charged with governance and management - Determine the form and content of an unmodified auditor's report and assess the appropriateness of the contents of an unmodified auditor's report - Recognise and evaluate the factors to be taken into account when forming an audit opinion in a given situation and justify audit opinions that are consistent with the results of audit procedures. - Critically appraise the form and content of an auditor's report in a given situation. - Assess whether or not a proposed audit opinion is appropriate.

Reference Books:

- ACCA Strategic Professional - Advanced Audit and Assurance (AAA) Study Text of BPP/Kaplan/Becker
- S. K Basu: Auditing principles and Techniques, Pearson Education
- Aruna Jha : Elements of Auditing, Taxmann

24COM352 ADVANCED FINANCIAL MANAGEMENT (AFM) – 1**3 0 0 3****Course outcome:**

CO1: Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders and recognise the role of international financial institutions in the financial management of multinationals.

CO2: Understand and apply the investment decision tools for domestic and international operations.

CO3: Understand and apply various capital structure theories in complex business cases.

CO4: Understand and apply black scholes model for option pricing.

CO5: Understand and evaluate the beta gearing and regearing in finding cost of capital.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	1	3	2	2
CO2	3	2	3	3	3	1	1	2	1	2
CO3	3	2	3	3	3	1	1	2	1	2
CO4	3	2	3	3	3	1	1	2	1	2
CO5	3	2	3	3	3	1	1	2	1	2

Learning outcomes:

LO1: Understand the role of a senior financial advisor in global environment along with finance function in a multi-national organisation.

LO2: Understand the different sources of finance & estimate the cost of capital.

LO3: Using advanced investment appraisal techniques including international investments.

LO4: Calculate the cost of capital for a new venture with different risks.

LO5: Calculate the best dividend policy for a company with various international operations with country specific tax legislations.

Unit 1 Financial Management Function

Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and

Environment Issues - Integrated Reporting and Governance.

Unit 2 Financial Management Environment

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

Unit 3 Cost of capital

Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management.

Unit 4 International corporate finance

Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets - concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO

Unit 5 (Advanced investment appraisal techniques including international investment appraisal)

Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) - estimating project specific cost of capital using MM model and process Beta and CAPM Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

Reference Textbooks:

- ACCA Kaplan AFM Study text and Revision kit 2021-22
- Fundamentals of Financial Management by Eugene F. Brigham Joel F. Houston
- Corporate Finance Theory and Practice by Maurizio Dallocchio, Yann Le Fur, Pascal Quiry, Antonio Salvi, Pierre Vernimmen
- Multinational Business Finance by Eiteman, David K. Stonehill, Arthur I. Moffett, Michael H.

24COM353 ADVANCED FINANCIAL MANAGEMENT (AFM) – 2**3 0 0 3****Course outcome:****Students will be able to****CO1:** Assess and plan acquisitions and mergers as an alternative growth strategy.**CO2:** Apply valuation techniques to value the business.**CO3:** Evaluate and advise on alternative corporate re-organisation strategies.**CO4:** Apply and evaluate alternative advanced currency risk management Techniques.**CO5:** Apply and evaluate alternative advanced interest rate risk management Techniques.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	3	1	1	2	2	2
CO2	3	2	3	3	3	1	1	2	2	2
CO3	3	2	3	3	3	1	1	2	2	2
CO4	3	2	3	3	3	1	1	2	2	2
CO5	3	2	3	3	3	1	1	2	2	2

Learning outcomes:

LO1: Understand valuation techniques to value the business either for sale for purchase.

LO2: Understand the various growth strategies.

LO3: Understand reorganization and construction techniques for the business to relieve from stagnation or limited growth or a potential business failure.

LO4: Evaluate a suitable interest rate risk hedging technique.

LO5: Evaluate a suitable currency risk hedging technique.

Unit 1 Corporate strategies for mergers and acquisitions

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover

Unit 2 Business Organisation and Financial Reconstruction

Business Re-Organization - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction

Unit 3 Business Valuation

Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups & firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

Unit 4 Currency risk management

Role of treasury in financial risk management – organizing treasury function (centralized v/s decentralized) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) *candidates are expected to illustrate working knowledge of setting up the hedging –*

Unit 5 Interest rate risk management

Managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)

Reference Textbooks:

- ACCA Kaplan AFM Study text and Revision kit 2021-22
- Fundamentals of Financial Management by Eugene F. Brigham Joel F. Houston
- Corporate Finance Theory and Practice by Maurizio Dallocchio, Yann Le Fur, Pascal Quiry, Antonio Salvi, Pierre Vernimmen
- Multinational Business Finance by Eiteman, David K. Stonehill, Arthur I. Moffett, Michael H.

24COM354

STRATEGIC BUSINESS LEADER

3 0 0 3

Course Outcome:**Students will be able to**

CO1: This paper aims to provide the students with the principles of applicable to a business entity. It also covers the ethical framework that managers need to adopt while discharging their duties.

CO2: It discusses various professional skills that a professional manager needs to acquire and apply. It also underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance.

CO3: The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

CO4: Furthermore, it underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance.

CO5: The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	3	1	2
CO2	3	3	3	2	2	1	1	2	1	2
CO3	3	2	3	3	2	1	1	2	1	2
CO4	3	2	3	2	2	1	1	2	1	2
CO5	3	2	3	3	2	1	1	2	1	2

Learning Outcome:

LO1: Evaluating effectiveness of the governance & agency system, applying a range of professional skills in a corporate environment workplace, Understanding leadership and ethics.

LO2: Evaluation of the current strategic position of an entity in the context of external environment, competition with regard to the organizational capabilities, competencies & resources

Development of strategic choices in the context of existing strategic position and the strategic objectives of different types of organisations.

LO3: Understand and apply the process of risk management Organisation control and audit.

LO4: Use of information technology & data analytics to critically investigate into factors affecting the value chain.

Enable success through innovative thinking, applying best in class strategies and disruptive technologies in the management of change, initiating, leading and organising projects, while effectively managing talent and other business resources.

LO5: Apply high level financial techniques in the planning, implementation and evaluation of strategic options and actions.

Unit 1: Leadership, ethical decision making and governance

Cultural theories - cultural web - Mintberg's organisational configurations - interaction of configurations & culture - Leadership theories - American Accounting Association (AAA) Model - Tucker's 5 question model - Ethical codes - Stakeholder's analysis - stakeholder's claims - understanding the influence of stakeholders using Mendelow's matrix - categories of stakeholders - instrumental & normative motivations of stakeholder theory. - Corporate Governance - agency theory - stewardship concept - legal and professional framework - separation of ownership & control - independence as a concept of corporate governance - board structure - board diversity - public sector governance:

Unit 2: Concepts of Strategy

Strategic analysis - Porter's five forces - PESTEL - SWOT analysis - Value chain analysis - Strategic choice - Porter's Generic strategies - Ansoff's product market matrix - SAF Study, BCG matrix - Strategic clock - Competencies, Resources & Capabilities - Strategic implementation - resource management (6 Ms) - organisational structure (centralisation, decentralisation, specific structural form) - Management of change (unfreeze, change, refreeze)

Unit 3: Risk management and Organisational control and audit

Framework of Risk management - COSO's Enterprise Risk Management - concept of risk appetite and risk response - Strategic & operational risk - Strategies to mitigate the risks - TARA approach - Diversification strategies - Risk mapping - Role of risk committee in corporate governance framework - Features of effective internal control system - information flow for internal control - evaluating the effectiveness of internal control system - role of internal control systems to help prevent fraud, errors and waste - Internal audit function - Turnbull criteria to assess the need for Internal audit - reporting to the audit committee -

value for money audit - IT audits - Best value audits, financial audits -operational audits - differences between internal and external audit - Ethical principles of auditors – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting.

Unit 4: Technology & data analytics, enabling success and change management

Technology and data analytics - Cloud, mobile and smart technology - Big data and data analytics - Machine learning - AI and robotics - E-business: value chain - IT systems security and control - Enabling success - Enabling success: organising - Enabling success: disruptive technologies - Enabling success: talent management - Enabling success: performance excellence - Change management - Managing strategic change - Leading and managing projects.

Unit 5: Finance in planning and decision making.

Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques.

References Books:

- ACCA approved study material by Kaplan
- Strategic Management - Frank T Rotharmel, Himalaya Publications
- Strategic Management and business policy - Globalisation, innovation and sustainability - Thomas L Wheelen and David Hunger

24COM355 STRATEGIC BUSINESS REPORTING**3 0 0 3****Course Objective:**

The paper aims to discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders. Furthermore, it also focuses on the understanding of the corporate reporting practices in a globalized environment.

Course Outcomes**Students will be able to**

CO1: Describe the implications of professional and ethical duties and unethical practices of the accountant in the context of corporate reporting.

CO2: Evaluate the principles and practice of financial reporting framework critically.

CO3: Generate report on the financial performance and position of entities in the context of various accounting issues discussed in IAS/IFRS

CO4: Construct the financial statement of groups of entities showing the treatments of changes in group structure and cash flow statement as per relevant accounting standards.

CO5: Examine and interpret the implications of changes in accounting regulations and the current issues on financial reporting.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	1	1	3	1	2
CO2	3	2	3	3	2	1	1	2	1	2
CO3	3	2	3	3	2	1	1	2	1	2
CO4	3	2	3	3	2	1	1	2	1	2
CO5	3	2	3	3	2	1	1	2	1	2

Learning Outcome

LO1: Understand the importance of ethics and professional behavior and its implication on financial reporting. Apply the guidance in the Conceptual Framework in financial reporting

LO2: Report the financial performance and financial positions of a corporate entity in accordance with accounting & reporting standards.

LO3: Prepare consolidated financial statements for a group of companies, including a subsidiary, associates, and joint ventures. Understand step acquisitions and disposal of group entities.

LO4: Interpret financial performance applying financial and non-financial measures for different stakeholders.

LO5: Assess impact of changes in accounting regulation

Unit 1 Ethical Code of Conduct and Conceptual Framework

Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – Importance of Conceptual Framework, Definition of elements of financial statements and their recognition & recognition criteria - Objective of financial reporting – Nature of qualitative characteristics of useful financial information- Role of prudence and Substance over form.

Unit 2 Reporting of financial performance

Recognition of revenue for goods & services, 5 step model for revenue recognition, contracts, sale with right of return, agency, warranties -Non-current tangible & intangible assets recognition & derecognition- Income taxes including deferred taxes - Provisions & contingencies - Share based payments - Fair value measurement - Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) - Financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) - Employee benefits (including defined contribution plans & defined benefit plans) - Reporting requirement for SME's --Other reporting issues such as accounting for government grants, changes in accounting policy, estimates and prior period errors

Unit 3 Financial Statements of Group Entities Group financial statements

Definition and application of business combination concept - Identifying the acquirer & applying the control principle C - Cost of business combination - Principles of recognition & measurement of identifiable assets & liabilities in acquisition - Business combination achieved in stages - Circumstances when group financials must be prepared and situations in which group accounting can be exempted - Group financial statement including cash flows - Consolidating joint arrangements & associates

Changes in group structure - Acquisition of subsidiary with a view to sale - Implications of loss of control over subsidiary on group accounts - Group accounts of a complex - Accounting for acquisition in stages - Disposal of entities with or without loss of control

Foreign transactions & entities - Principles of identifying the functional currency of a parent entity - Consolidation of a foreign subsidiary & associate - Applying the rules for

translation of foreign currency balances into functional currency of a parent - Accounting for foreign assets & liabilities

Unit 4 Interpretation of financial statements

Analysis & interpretation of financial information and measurement of performance information. & non-financial performance measures including earnings per share and additional performance measures, impact of environmental, social, and ethical factors on additional performance measures - Practice of integrated reporting, concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments, Evolution of sustainability reporting, importance of effective sustainability reporting - Importance and need of segmental information, Disclosure of segmental information

Unit 5 Potential changes in accounting regulations

Current issues in financial reporting include criticisms on accounting standards – accounting implications of first-time adoption of new accounting standards – potential implications of the relevant exposure drafts issued. Discuss the impact of current issues in corporate reporting such as presentation and disclosures, materiality in context of financial reporting, Management commentary.

References Books:

- ACCA approved study material by Kaplan
- S Anil Kumar, V Rajesh Kumar & B Mariyappa: Himalaya Publishing House
- B S Raman,: Advance Financial Accounting, United Publishers
- R L Gupta, M Radhaswamy: Sultan Chand & Sons
- Institute of Cost & Works Accounts of India, Advanced Financial Accounting

24COM356**ADVANCED AUDIT AND ASSURANCE –2****3 0 0 3****Course outcome:****Students will be able to**

CO1: To develop the knowledge, competence, skepticism and skills of a practitioner in the field of auditing, investigation and accounting.

CO2: Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing.

CO3: Evaluate findings and the results of work performed and draft suitable reports on assignments.

CO4: Identify and formulate the work required to meet the objectives of non-audit assignments.

CO5: Understand the current issues and developments relating to the provision of audit-related and assurance services.

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	1	3	1	2
CO2	3	2	3	3	2	1	1	3	1	2
CO3	3	2	3	3	2	1	1	2	1	2
CO4	3	2	3	3	2	1	1	2	1	2
CO5	3	2	3	3	2	1	1	2	1	2

Learning outcomes:

LO1: Understand the duties, rights and liabilities of an accountant and a practitioner.

LO2: Understand the process of money laundering and forensic investigation.

LO3: Understand the process of quality control in audit of Group entities, transnational audits and public sector entities.

LO4: Understand the different types of audit-related services, special audits and other assignments.

LO5: Drafting of Limited review engagement reports.

Unit 1 Money Laundering

Define 'money laundering' and discuss international methods for combating money laundering; Scope of criminal offences of money laundering; how professional accountants may be protected from criminal and civil liability; Need for ethical guidance in this area; How accountants meet their obligations to help prevent and detect money laundering including reporting to the appropriate regulatory body; Explain the importance of customer due diligence (CDD) also referred to as Know Your Customer (KYC) and recommend the information which should be gathered as part of CDD/KYC.

Unit 2 Group and transnational audits

Group audits – Transnational audits; Recognise the specific matters to be considered before accepting appointment as group auditor to a group; Identify and describe the matters to be considered and the procedures to be performed at the planning stage, when a group auditor considers the use of the work of component auditors; Identify and explain the matters specific to planning an audit of group financial statements including assessment of group and component materiality, the impact of non-coterminous year ends within a group, changes in group structure or a complex group structure; Recommend and discuss the communication and content therein to be provided by the group auditor to the component auditor.

Unit 3 Audit-related services

Audit-related and assurance services – Analyse the form and content of the professional accountant's report for an assurance engagement as compared with an auditor's report – Evaluate situations in which it may be appropriate to modify auditor's opinion. Describe the nature of audit-related services, comparative levels of assurance provided by professional accountants and distinguish between - audit-related services and an audit of historical financial statements - an attestation engagement and a direct engagement.

Unit 4 Other and Specific Assignments

Specific assignments: Review of interim financial information - Prospective financial information – Discuss the content of a report for an examination of prospective financial information - Due diligence; Other assignments: Forensic audits. Define and describe the purpose of each type of assignment and analyse the appropriate level of assurance that may be offered by a professional firm in relation to these assignments - Evaluate the matters to be considered before accepting the engagement, including any ethical and professional considerations. - Plan the assignment to gather suitable evidence and provide an appropriate level of assurance in line with the objectives of the assignment. - Discuss the level of assurance that the auditor may provide and explain the other factors to be considered in

determining the nature, timing and extent of examination procedures. - Describe and recommend appropriate substantive, examination or investigative procedures which can be used to gather sufficient appropriate evidence in the circumstances.

Unit 5 Special Audits

The audit of social, environmental and integrated reporting. - The audit of performance information in the public sector; Assurance on integrated reporting (performance measures and sustainability indicators); Difficulties in measuring and reporting on economic, environmental and social performance ; performance measures and sustainability indicators; Describe substantive procedures to detect potential misstatements in respect of socio- environmental matters; Form and content of an independent verification statement of an integrated report; Audit of performance information (predetermined objectives) and differentiate from performance auditing ; Plan the audit of performance information (predetermined objectives) ; The audit criteria of reported performance information, Form and content of a report on the audit of performance information; Content of an audit conclusion on an integrated report of performance against predetermined objectives.

Reference Books:

- ACCA Strategic Professional - Advanced Audit and Assurance (AAA) Study Text of BPP/Kaplan/Becker
- S. K Basu: Auditing principles and Techniques, Pearson Education

Course Objective:

To help the students to understand the accounting principles and practices, including the types of accounting, basic accounting concepts, rules of debit and credit, ledger management, and preparation of financial statements for sole proprietorship.

Course Outcomes:

The student will able:

CO1: To understand the basic accounting terms such as entity, transaction, capital, liabilities, assets, etc.

CO2: To apply the accounting concept like money measurement, revenue recognition, matching, and full disclosure in accounting practices.

CO3: To analyze how transactions are recorded and classified based on their nature.

CO4: To evaluate the effectiveness of ledger maintenance and trial balance preparation in ensuring the integrity of financial data.

CO5: To apply accounting principles to prepare trading account, profit and loss account, and balance sheet.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	0	0	0	1	0	0	0	0	0	1	1	0	1	0	0
CO2	1	1	1	1	0	0	0	0	0	1	1	0	1	0	0
CO3	1	1	1	1	0	0	0	0	0	1	2	0	1	1	1
CO4	2	2	2	1	0	0	0	0	0	1	2	1	1	1	1
CO5	2	2	2	1	0	0	0	0	0	1	2	1	1	1	1

Unit 1

Accounting – meaning –definition – objectives –advantages – limitations - Types of accounting- Financial accounting - Management accounting - Cost accounting - Book keeping – sources of information – difference between book keeping and accounting – Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings. Liabilities, Assets, Expenditure, Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount.

Unit 2

Basic accounting concept: Business Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, Materiality and Objectivity - Basis of Accounting: cash basis and accrual basis – GAAP – Accounting standards - Goods and Services Tax (GST): Characteristics and Advantages.

Unit 3

Rules of Debit and Credit - Classification of Accounts - Personal Accounts – real accounts – nominal accounts - Recording of Transactions: Books of Original Entry- Journal – Journalizing.

Unit 4

Ledger – meaning – posting from journal -Balancing of accounts - Trial balance: meaning, objectives and preparation.

Unit 5

Financial Statements of Sole Proprietorship – meaning – objectives – Trading account – profit and loss account – balance sheet- Adjustments: Closing stock- prepaid expenses- outstanding expenses (Simple problems)

Textbooks:

1. T.S. Grewal, S.C Gupta – Introduction to Financial Accounting – S. Chand
2. SN Maheswari, SK Maheswari – An Introduction to Accountancy – Vikas Publishing House

References:

1. R. Narayanaswamy - Financial Accounting - Prentice Hall of India
2. Wayne Level - Accounting for Non-Accountants: The Fast and Easy Way to Learn the Basics– Sourcebooks Publication

24OEL232**BUSINESS STUDIES****2 1 0 3****Course Objective:**

To understand the interrelationship between business and its environment, understand the roles and impacts of various business sectors in India, and apply principles of e-commerce and business ethics to promote responsible and sustainable business practices.

Course Outcomes:

The student will able:

CO1: To understand the meaning, definition, significance, functions, and objectives of business.

CO2: To explain the concepts of liberalization, privatization, globalization, disinvestment, and outsourcing.

CO3: To explain the types of e-commerce (B2C, B2B, C2C, C2B, B2E, B2G, P2P) and the difference between e-commerce and e-business.

CO4: To analyse the social responsibility of business, including its objectives and principles.

CO5: To describe the concept and elements of business ethics in the context of social responsibility.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	1	0	0	0	0	1	1	0	1	1	0
CO2	1	0	0	1	1	0	0	0	0	1	0	1	1	0	0
CO3	1	0	0	1	0	0	0	0	0	1	1	0	1	1	0
CO4	1	0	0	1	0	0	0	0	1	1	1	0	1	1	0
CO5	1	0	0	1	1	0	0	0	1	1	1	1	1	1	0

Unit 1

Business and Environment Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stakeholders of business - Business Environment – Definition – Features- Importance - Components of business environment.

Unit 2

Business in India- Role of public, private, co-operative sectors - Liberalisation, Privatisation and

Globalization – Disinvestment – Outsourcing –Recent economic initiatives - Niti Ayog - Make in India initiative.

Unit 3

E Commerce – Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B- C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce – Meaning – Advantages- Challenges - Net banking, Digital wallet, e-cheque, e-cash – Payment gateway.

Unit 4

Business Ethics – Importance - Principles of business ethics - Factors Influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility.

Unit 5

Social Responsibility of Business - Responsibility towards owners, investors, consumers, employees, government and community - Role of business in environment protection - Business Ethics - Concept and Elements.

Textbooks:

1. Keith Davis and William C. Frederick - Business and Society: Management, Public Policy, Ethics – McGraw Hill
2. Peter F. Drucker - Management Tasks Responsibilities Practices - Routledge
3. Peter F Drucker - The Practice of Management – Harper Business Publication

References:

1. CB Gupta - Business Environment – Sultan Chand and Sons
2. Francis, Ronald & Mishra, Muktha, Business Ethics - An Indian Perspective - McGraw Hill
3. Sharma, J.P. - Corporate Governance, Business Ethics, and CSR - Ane Books
4. Ghosh, B.N. - Business Ethics and Corporate Governance - McGraw Hill

240EL233

PERSONAL FINANCIAL MANAGEMENT

2 1 0 3

Course Objective:

The objective of the course is to familiarize the students with basic concepts of personal financial management and its avenues.

Course Outcomes:

The student will able:

CO1: To understand the basic concepts of Personal financial management.

CO2: To identify the significance of investment planning.

CO3: To describe the role of personal financial security and their options.

CO4: To ascertain the relevance of insurance policies in personal finance.

CO5: To understand the tax management mechanisms.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	1					1			1	1			1	1
CO2	1	1					1			2	2			1	1
CO3	1	1								2	2			1	1
CO4	1	1								1	2			2	2

CO5	1	1								1	1			1	1
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Unit 1

Introduction to personal finance - concepts – savings, investment, borrowings, inflation, time value of money – active and passive income – personal financial planning – steps – SMART financial goals – importance of personal budget

Unit 2

Investment planning – importance and objectives of investment - savings, current, fixed and recurring; investment avenues offered by securities market - primary market and secondary market – risks involved in securities market – mutual funds.

Unit 3

Personal Financial security: National Pension scheme – investment options under NPS – Retirement planning – role of retirement planning in personal financial management – sources of retirement income - estate planning - gratuity plans from the government -Provident Fund.

Unit 4

Management of Insurance - Benefits of Life Insurance, evaluating need for Life Insurance, Determining the Right Amount of Life Insurance. Choosing the Right Life Insurance Policy – Term Life Insurance, Whole Life Insurance, Universal Life Insurance, Variable Life Insurance, Group Life Insurance, Other Special Purpose Life Policies. Buying Life Insurance – Compare Costs and Features. **Unit 5**

Tax Management - Personal Tax Planning –Fundamental Objectives of Tax Planning, Tax Structure in India for Individuals, Common Tax Planning Strategies.

Textbooks:

1. Randall S. Billingsley, Lawrence J. Gitman, and Michael D. Joehnk - Personal Financial Planning - Cengage Learning.
2. Susan M. Tillery, and Thomas N. Tillery - Essentials of Personal Financial Planning - Association of International Certified Professional Accountants (AICPA).

References:

1. Introduction to Financial Planning – Indian Institute of Banking & Finance
2. Sinha, Madhu - Financial Planning: A Ready Reckoner - McGraw Hill

24OEL234**WORKING CAPITAL MANAGEMENT****2 1 0 3****Course Objective:**

To help the students to understand the concept of working capital management, components, and significance. They will acquire the knowledge and skills necessary to analyze and manage working capital effectively, assess working capital requirements, evaluate sources of working capital, implement cash management strategies, and optimize receivable and inventory management processes using various tools and techniques.

Course Outcomes:

The student will able to:

CO1: Understand the importance of working capital management in maintaining liquidity and financial stability in a business.

CO2: Recall the types of working capital and their definitions.

CO3: To understand the different sources of working capital to assess their suitability for specific business situations.

CO4: Analyze cash management strategies and their impact on business operations.

CO5: Explain the importance of efficient collections from receivables and effective inventory management.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	0	0	0	0	0	1	1	0	1	0	0
CO2	1	1	1	1	0	0	0	0	0	1	1	0	1	0	0
CO3	2	0	0	1	0	0	0	0	0	1	1	0	1	0	0
CO4	2	1	1	1	0	0	0	0	0	1	1	0	1	1	1
CO5	1	1	1	1	0	0	0	0	0	1	1	0	1	1	1

Unit 1

Introduction Working Capital Meaning –definition - Concept of Working Capital - Balance Sheet Concept - Operating Cycle Concept - Importance of - components of working capital - Factors Influencing working capital requirements - working capital life cycle - Role of finance manager in working capital.

Unit2

Types of Working Capital - Gross Working Capital - Net Working Capital - Operating Cycle: Meaning of Operating Cycle, Significance of Operating Cycle - Cash Cycle: Meaning of Cash Cycle, Significance of Cash Cycle - Estimation of Working Capital Requirements - Determinants of Working Capital - Computation of Working Capital (Simple problems).

Unit 3

Sources of Working Capital - Commercial Banks: Forms of Bank Finance - Commercial Papers (CPs): Features - Factoring - Trade Credit: Advantages of Trade Credit - Accrued Expenses: Importance of Accrued Expenses - Deferred Income.

Unit 4

Cash Management – meaning – importance - Cash vs. Cash Flow - Motives for Holding Cash and Marketable Securities - Factors Determining the Optimum Cash Balance

Unit 5

Receivable Management - Dimensions of Receivable Management- Collections from Receivables – Inventory Management - Tools and Techniques of Inventory Management - ABC Approach- Value-volume Analysis – Classification: HML Classification, XYZ Classification, VED Classification, FSN Classification, SDF and GOLF Classifications, SOS Classification.

Textbook:

1. Hrishikes Battacharya - Working Capital Management Strategies and Techniques - Prentice Hall

of India

References:

1. Chitnis, K.M - Working Capital Management of Large Industrial Units - Dastane Ramachandra and company
2. Joshi R.N - Cash Management - New Age International Publishers

240EL235**NON-PROFIT ORGANIZATION****3 0 0 3****Course Objective:**

To provide students with a comprehensive understanding of non-governmental organizations (NGOs), covering their foundational concepts, legal frameworks, operational challenges, and strategic management.

Course Outcomes:

Students will be able to:

CO1: Understand the various types of non-profit organisations and their specific functions and the challenges faced by NGO management in India.

CO2: Understand the legal and operational differences between Trusts and Societies and implement the registration procedures for setting up NGOs as Trusts or Societies.

CO3: Assess the effectiveness of NGO interventions in addressing issues like poverty, child labour, education, and tribal welfare.

CO4: Apply strategic planning tools, such as SWOT analysis, and analyse the management processes.

CO5: Investigate the effectiveness of SHGs in empowering women.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	0	0	0	0	0	1	0	1	0	0	1
CO2	1	1	0	1	1	0	0	0	0	1	0	1	0	1	1
CO3	1	1	0	1	2	1	0	0	0	0	0	1	1	1	1
CO4	1	1	1	1	0	0	0	0	0	0	0	1	1	1	1
CO5	1	1	0	1	1	1	0	0	0	0	0	1	1	1	1

Unit 1

NGOs – An Introduction, Concepts and Functions - evolution in India -types of non-profit organisations - Issues in NGO Management - challenges of NGO Management.

Unit 2

Legal procedures for establishment of NGOs – Trust and Society and their differences - Formation of Trust and Society - Registration procedure for NGO - Corporate Social Responsibility and Social Marketing.

Unit 3

Development issues - Development indicators -Poverty and Development - Child labour - Education and Tribal welfare.

Unit 4

Strategy and planning for NGOs – Elements of Strategy - SWOT analysis - Process of Management: Planning - Organization - Delegation - Co-ordination - Core Competency and Capacity Building.

Unit 5

NGOs and changing trends of development – State - market and third sector - Self Help Group (SHG) and Empowerment of Women - Role of NGOs in Civil Society.

Textbook:

1. JM Ovasdi- Management of Non-Governmental Organizations towards a Developed Civil Society

References:

1. Peter F Drucker - Managing the Non-profit organizations: Principles and Practices - Harper Collins publishers.
2. Michael, J Worth- Non-profit Management: Principles and Practices - Sage publications.

24OEL236

DIGITAL BANKING

3 0 0 3

Course Objective:

This course explores the evolution of digital banking, its key technologies, challenges, and opportunities. Participants will gain insights into digital banking innovations and best practices, preparing them to navigate the rapidly changing financial services industry.

Course Outcomes:

The students will be able to:

CO1: Understand the evolution and importance of digital banking in the financial sector. **CO2:**

Recall and describe the key features of various digital products in the banking industry. **CO3:**

Understand the key technologies underpinning digital banking, including Block chain, Artificial Intelligence and Machine Learning.

CO4: Understand the various applications of AI technologies in different areas of banking, such as customer service, risk management, and fraud detection.

CO5: Identify digital banking security, compliance, and risk management practices.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	0	0	0	1	0	0	1	1	0	2	1	0
CO2	1	0	0	0	0	0	0	0	0	1	1	0	2	1	0
CO3	1	0	0	1	0	0	0	0	0	1	1	0	2	1	1
CO4	1	0	0	1	0	0	0	0	0	1	1	0	2	1	1
CO5	1	0	0	1	0	0	1	1	0	1	1	1	2	1	1

Unit 1

Introduction to Digital Banking: Definition – History – Significance- Comparison of traditional banking vs. digital banking- Channels of Digital Banking- Digital Banking Platforms and services.

Unit 2

Digital Banking Products: Online Banking: Meaning, Services- Benefits- Disadvantages- Mobile banking Apps - Digital Wallets- Personal Financial Management Tools- Digital loans and credit products - Robo Advisory Services – Electronic Fund Transfer.

Unit 3

New developments in digital banking: Fin techs- Business ecosystems- Block chain -Crypto Currencies- Peer Financing - Cloud Banking - Artificial Intelligence - Machine Learning- Internet of things (IoT).

Unit 4

Artificial Intelligence in Banking: Applications of AI in Banking – Need of AI in Banking- Importance of AI in banking – AI in customer service- AI in risk Management- AI in Fraud detection- Future of AI in Banking.

Unit 5

Digital Banking Securities and Risk Management: Emerging trends and challenges in cyber security - Importance of cyber security in banking - Cyber security threats faced by banks - Risk management strategies for mitigating cyber risks- Regulatory compliance and data protection laws.

References:

1. Lohana Sarika R. - Digital Banking and Cyber Security - New Century Publications
2. Singh Jaspal - Digital Payments in India: Background, Trends and Opportunities - New Century Publications

240EL237**BASICS OF COMPANY ACCOUNTS****3 0 0 3****Course Objectives:**

This course equips students with the knowledge to analyze corporate capital structures, prepare financial statements, and understand profit distribution. It explores valuation methods and dives into consolidated financial statements for holding companies, particularly focusing on those with one subsidiary company according to Accounting Standard 21 (AS 21).

Course Outcomes:

The students will be able to:

CO1: Understand capital structures and transactions for shares and debentures.

CO2: Gain knowledge about Preparing financial statements & analysing profit distribution for corporations.

CO3: Analyze methods for valuing intangible assets and company ownership.

CO4: Acquire knowledge to Prepare consolidated financial statements for holding companies (AS 21).

CO5: Understand consolidation for holding companies with one subsidiary company (AS 21)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	1	0	1	0	0	0	0	0	1	1	1	1	1	0
CO2	1	1	0	1	0	0	0	0	0	1	1	1	1	0	0
CO3	1	1	0	1	0	0	0	0	0	1	1	1	1	0	0
CO4	1	1	0	1	0	0	0	0	0	1	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	0	1	1	1	1	1	0

Unit 1

Accounting for Share Capital and Debentures, Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit 2

Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit 3

Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only

Unit 4

Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. (Simple Problem only)

Unit 5

Accounts of Holding Companies/Parent Companies - Preparation of the consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). (simple problems only).

Notes:

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

Textbooks:

1. Shukla and Grewal - Advanced Accounts Vol 2 - S. Chand
2. Jain and Narang - Advanced Accounts Vol 2 - Kalyani Publishers
3. Sr. K. Paul - Accountancy Vol 2 - New Central Book Agency

Reference:

1. Jawahar La - Accounting Theory and Practice - Himalaya Publishing
2. Dr. L. S. Porwal - Accounting Theory - McGraw Hill
3. Robert Anthony, D.F. Hawkins & K. A. Merchant - Accounting Text and Cases - McGraw Hill)
4. Dr. S. N. Maheshwari - Corporate Accounting - Vikas Publishing House
5. Dr. Ashok Sehgal, Dr. Deepak Sehgal - Advanced Accounting - Taxmann

24OEL238**MONEY MARKET AND CAPITAL MARKET****3 0 0 3****Course Objective:**

To provide a wide range of investment opportunities to individuals and institutional investors. It plays a crucial role in financing domestic and international trade.

Course Outcomes:

The students will be able to:

CO1: To provide an understanding of the fundamentals of money markets and capital markets.

CO2: To familiarize students with the key participants, instruments, and operations in money and capital markets.

CO3: To explore the role of regulatory bodies and institutions in overseeing money and capital markets.

CO4: To analyze the relationship between money market and capital market in the overall financial system.

CO5: To develop critical thinking and analytical skills related to financial market activities.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	1	0	2	1	0	1	2	1	0	1	2	1	0
CO2	2	3	2	1	0	2	1	0	1	2	1	0	1	2	1
CO3	1	2	3	2	1	0	2	1	0	1	2	1	0	1	2
CO4	0	1	2	3	2	1	0	2	1	0	1	2	1	0	1
CO5	2	1	0	1	2	3	2	1	0	2	1	0	2	1	0

Unit 1

Introduction to Financial Markets - Financial market, Overview of financial market, Distinction between money market and capital market, importance of financial markets in the economy.

Unit 2

Money Market Instruments and Operations – Meaning and definition of money market, Money market instruments- Treasury bills, commercial papers, certificates of deposit, repurchase agreements (Repos), money market mutual funds, role of central banks in money market operations.

Unit 3

Capital Market Instruments and Institutions - capital market, meaning and definition, capital market instruments- stocks (Equities), bonds (Fixed Income Securities), mutual funds, hedge funds, investment banks and brokerage firms, securities and Exchange Board of India (SEBI) regulations.

Unit 4

Regulatory Environment and Risk Management - role of regulatory bodies in financial markets, market risk, credit risk, and liquidity risk, risk management practices in money and capital markets, Basel norms and capital adequacy requirements

Unit 5

Market Analysis and Investment Strategies - fundamental analysis, technical analysis, efficient market hypothesis, investment strategies: value investing, growth investing, etc., portfolio management and diversification.

Text books:

- 1) Pandey, I. M. - Financial management - Vikas Publishing House
- 2) Kothari, C. R. - Research methodology: Methods and techniques - New Age International

References:

- 1) Mishkin, F. S., & Eakins, S. G. - Financial markets and institutions. Pearson Education
- 2) Fabozzi, F. J., Modigliani, F., & Jones, F. J. - Foundations of financial markets and institutions - Pearson Education
- 3) Bodie, Z., Alex Kane, Alan J Marcus – Investments – McGraw Hill
- 4) Jeff Madura, - Financial Markets and Institutions - Cengage Learning
- 5) John C Hull, Sankarshan Basu - Options, Futures, and other Derivatives - Pearson

Course Objective:

This course is designed to make the students aware of the theoretical aspects of macroeconomics and provides foundation of some advanced issues and policies. It attempts to discuss the functional relationships between economic aggregates and helps to understand the overall structure of the economy in a theoretical perspective.

Course Outcomes:

The students will be able to:

CO1: To identify the macro economic problems and analyse the various features of macroeconomic identities, per capita income, circular flow of income etc.

CO2: To analyse the basic concepts of national income measurements, welfare concepts, and consumer price index.

CO3: To learn the major perspectives on what determines performance of the overall economy and analyse the components of aggregate demand.

CO4: To familiarize the concepts of excess demand how it measures to control excess and deficient demand.

CO5: To analyze the meaning and objectives of government budget and suggest relevant policies to save the economy when deficit budget situation.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	2	0	1	2	0	0	0	0	0	1	0
CO2	2	1	1	0	1	0	1	0	1	0	0	1	0	0	0
CO3	0	1	0	1	1	0	1	0	0	0	0	0	0	1	0
CO4	2	1	2	1	1	0	0	0	0	1	0	1	0	0	1
CO5	1	2	2	1	1	0	0	0	0	0	1	1	0	0	1

Unit 1

Macro Economics emergence – meaning and scope – different sectors of the economy - Micro and Macro Economics – some basic concepts of Macro Economics – Stock – Flow – some Macro Economics identities – GDP, GNP, NDP, NNP, Per capita Income, Personal Income, Personal Disposable Income – Circular Flow of Income.

Unit 2

National Income – Methods for Measuring National Income – product method, income method and expenditure method – precautions of national income calculation - GDP and welfare – nominal GDP and real GDP - Concepts and their relationships – GDP deflator – Consumer Price Index.

Unit 3

Meaning and Components of Aggregate Demand – aggregate demand in a two-sector model – aggregate supply – components of aggregate supply – consumption function – types of propensities to consume – average propensity to consume and marginal propensity to consume – saving function – types of propensities to save – average propensity to save and marginal propensity to save – investment function induced investment and autonomous investment.

Unit 4

Excess demand – reasons for excess demand – impact of excess demand – deficient demand – reasons for deficient demand – impact of deficient demand – measures to control excess and deficient demand – measures to correct excess demand and deficient demand.

Unit 5

Meaning of government budget – objectives of government budget – components of budget – budget receipts – revenue receipts and capital receipts – budget expenditure – revenue and capital expenditure – balanced, surplus and deficit budget – measures of government budget.

Textbooks:

1. N. Gregory Mankiw – Principles of Macroeconomics – Cengage Learning
2. Richard T. Froyen – Macroeconomics: Theories and Policies - Pearson Education.
3. Eugene Diulio – Schaum’s Outline of Macroeconomics - McGraw Hill

References:

1. Shapiro, Edward - Macroeconomic Analysis - Galgotia Publications
2. Sampat Mukherjee - Analytical Macroeconomics: From Keynes to Mankiw - New Central Book Agency
3. Andrew B. Abel – Macroeconomics - Pearson

24OEL240**MICRO ECONOMICS****3 0 0 3****Course Objective:**

To analyse the market mechanisms that establish relative prices among goods and services and allocate limited resources among alternative uses, various microeconomic concepts, demand and supply, utility analysis, and production function.

Course Outcomes:

The students will be able to:

CO1: To identify the various features and problems of capitalist, socialist and mixed economies

CO2: To analyse the basic economic problems and its application in the society.

CO3: To discuss the economic data using changes in supply and its implications in the market equilibrium condition.

CO4: To familiarize the concepts of consumer behaviour, utility and indifference curve analysis.

CO5: To analyze short run and long run production function and to predict least cost production combination in the economy.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	0	1	1	0	1	1	0	0	0	0	0	0	0	2	0
CO2	1	3	2	0	0	0	0	1	0	0	0	0	0	1	0
CO3	1	2	1	1	0	0	0	0	0	0	0	1	0	1	0
CO4	0	1	1	0	1	0	0	1	1	0	0	1	0	0	1
CO5	1	2	1	1	1	0	0	0	0	0	0	0	0	0	0

Unit 1

Introduction to Micro Economics – origin – meaning - positive and normative economics – basic economic problems – capitalist economy – socialist economy and mixed economy.

Unit 2

Demand and Supply Analysis - Demand Determinants – individual and market demand – individual and market schedules – changes and shifts in demand – Market demand - Elasticity – types and degrees of price elasticity – determinants – Income elasticity of demand.

Unit 3

Supply – supply schedule and supply curve – changes and shifts in supply - elasticity of supply - Revenues – total, average and marginal - market equilibrium and impact of changes in demand and supply

Unit 4

Theory of Consumer Behaviour - Consumer preference and choice - utility – total and marginal utility – cardinal and ordinal utility. Analysis of consumer behaviour - law of diminishing marginal utility – law of equi-marginal utility – consumer equilibrium under cardinal utility. Ordinal utility analysis – indifference curve analysis – properties.

Unit 5

Production – production function – total, marginal and average product – short run analysis of production function and long run analysis of production function – returns to a factor - law of variable proportions – three stages. Isoquants – properties – Iso cost line – returns to scale - economies and diseconomies of scale – internal and external economies.

Textbooks

1. A. Koutsoyiannis - Modern Micro Economics - Palgrave McMillan
2. Dominick Salvatore - Micro Economics: Theory and Application - Oxford University Press

References:

1. Robert S. Pindyck, et al. - Micro Economics - Pearson Education
2. G.S. Maddala and Ellen Miller - Micro Economics: Theory and Applications - McGraw Hill

24OEL241

RETAIL BANKING

3 0 0 3

Course Objective:

The course offers a comprehensive understanding of retail banking operations, products, and strategies. Students will explore the key principles of retail banking, including customer relationship management, product development, risk management, and regulatory compliance,

Course Outcomes:

The students will be able to:

CO1- Understand the role and significance of retail banking in the financial services industry.

CO2- Understand the various retail banking products and services offered to individual consumers and small businesses.

CO3- Identify the role of effective customer relationship management strategies in retail banking and assess the impact of these strategies on enhancing customer satisfaction.

CO4- Explain the various digital banking technologies and their impact on retail banking operations

CO5- Understand the various types of risks in retail banking and assess the effectiveness of different risk assessment methods and mitigation strategies

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	0	0	0	0	0	1	1	0	1	1	1
CO2	1	0	0	1	0	0	0	0	0	1	1	0	1	1	1
CO3	1	0	0	2	1	0	0	1	0	1	1	0	1	1	1
CO4	1	0	0	1	0	0	0	0	0	1	2	1	1	1	1
CO5	1	0	1	1	0	0	0	0	0	1	1	0	1	1	1

Unit 1

Introduction to Retail Banking: Evolution – Characteristics - Advantages – Significance - Challenges - Distinction between Retail and Corporate/Wholesale Banking- Role of retail banks in the economy. **Unit 2**

Retail banking Products and Services: Overview of retail banking products: Deposits – Loans- Credit cards- Wealth management services - Lending products - Merchant services - Cash management solutions - Introduction to cross-selling and up selling strategies - Trends and innovations in retail banking products and services.

Unit 3

Customer Relationship Management in Retail Banking: Introduction - Need and Importance of Customer Relationship Management - Implementation Process of Customer Relationship Management in Banks - Benefits of Customer Relationship Management - Impact of Customer Relationship Management on Customer Satisfaction.

Unit 4

Digital Transformation in Retail Banking: Overview of digital banking technologies - Impact of digital transformation on retail banking operations - Fintech and Retail Banking - Opportunities and challenges of fintech integration in retail banking- Data Analytics and Artificial Intelligence in Retail Banking- Applications of artificial intelligence in retail banking.

Unit 5

Risk management in retail banking: Types of risks in retail banking: credit risk- operational risk and compliance risk - Risk assessment Methods - Risk mitigation strategies - Role of technology in managing risks in retail banking.

References:

1. Keith Pond - Retail banking – Gosbrook Professional Publishing
2. Scott, C. E - Changing face of retail banking – Oxford University Press.

24OEL242

BUSINESS MANAGEMENT

3 0 0 3

Course Objective:

To provide foundational understanding of the functional domains within Management.

Course Outcomes

The students will be able to:

CO1: Understand the concept of management and understand the significance of business management in various contexts.

CO2: Understand the features and significance of planning in organizational settings and identify the benefits and limitations of Management by Objectives.

CO3: Understand the significance of organizing in achieving organizational goals and explain the process of organizing in various organizational contexts.

CO4: Explain the role of staffing process in identifying and acquiring human resources.

CO5: Identify the strategies for effective directing and Evaluate the significance of controlling in organizational management.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	1	0	0	0	0	1	2	0	1	1	1
CO2	1	0	0	1	1	0	0	0	0	1	2	0	1	2	1
CO3	1	0	0	1	1	0	0	0	0	1	2	0	1	2	1
CO4	1	0	0	1	1	0	0	0	0	1	2	0	1	2	1
CO5	1	0	0	1	1	0	0	0	0	1	2	0	1	2	1

Unit 1

Introduction to business management: Meaning - Definition- Features – Significance – Functions - Nature: As an Art, As a Science, And as a Profession - Levels of Management - Managerial Skills- Administration vs. Management.

Unit 2

Planning: Meaning – Definition – Features – Significance – Process - Management By Objectives: Meaning, Process, Benefits, Limitations.

Unit 3

Organizing – Meaning – Definition – Features – Significance – Process - Types of organization: Formal and Informal - Authority and Responsibility.

Unit 4

Staffing: Meaning – Definition – Features – Significance – Process - Difference between Training and Development

Unit 5

Directing and Controlling: Directing: Meaning, Definition, Features, Significance, Principles - Key Elements of Directing: Supervision, Motivation, Leadership, Communication – Controlling – Meaning – Definition – Features – Significance – Process - Resistance to control .

Textbooks:

1. L. M Prasad - Principles and Practices of Management – Sultan Chand and Sons
2. Koontz, Weihrich - Essentials of Management – McGraw Hill

References:

1. Brian Henry, Richard Daft – Management - Cengage Learning

24OEL243**INTRODUCTION TO TRAVEL AND TOURISM****3 0 0 3****Course objective:**

Help the students gain a comprehensive understanding of tourism, interpret and evaluate tourism as a phenomenon and business system.

Course Outcomes:

The students will be able to:

CO1: Involve interest in students with basic concepts and contents of tourism.

CO2: Demonstrate an understanding of the impact of tourism at individual, local, national, regional and global levels

CO3: Familiarization with global tourism destinations, make tour plan and itineraries

CO4: Provide knowledge to students in concise and understandable format so that students could learn and apply these concepts in their career.

CO5: Develop transferrable skills among the students for managing various operations efficiently so that they could be ready to join the tourism industry.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	1	0	0	0	0	1	1	0	1	1	0
CO2	1	1	0	1	1	0	0	0	0	1	1	1	1	0	0
CO3	1	1	0	1	0	0	0	0	0	1	1	0	1	0	0
CO4	1	0	0	1	0	0	0	0	0	1	1	0	1	0	0
CO5	1	1	0	1	1	0	0	0	0	1	1	1	1	1	0

Unit 1

Travel and Tourism through the ages: Early Travels - 'Renaissance' and 'Age of Grand Tours'- Emergence of Modern Tourism, Factors affecting growth of Tourism.

Unit 2

Significance of Tourism: Definitions and Concepts – Tourism Systems, Visitor-Traveler, Excursionist – Definition and differentiation. Nature, Characteristics and Components of Tourism Industry – 5 A's – Introduction, Attraction, Accessibility, Accommodation, Amenities, Activities. Motivations and deterrents for travel.

Unit 3

Types and Forms of Tourism- Inbound, Outbound Inter-Regional, Intra-Regional Tourism- Domestic - International Tourism - Adventure- Health – Business – Conferences – Conventions – Sports – Religious - Senior Tourism - Special Interest Tourism Like Culture Or Nature Oriented - Ethnic

Unit 4

Functions of A Travel Agent - Travel Information and Counselling - Itinerary Preparation- Reservation - Ticketing- Preparation and Marketing of Travel Tour Packages - Handling Corporate Clients - Sources of Income of a Travel Agent - Popular Abbreviations Used in Travel Business - Difference Between a Travel Agent and a Tour Operator.

Unit 5

Role of Government- Role of Ministry of Tourism In Developing And Promoting Tourism In India- Role of Central And State Government In Promoting Tourism- Study of Tourism Organizations- Origin. Location- Institutional Set Up and Functions of WTO, IATA, PATA, ASTA, UFTAA, IATO, TAAI and ICAO.

Textbooks:

1. Pran Seth - Successful Tourism Management - Sterling Publishers
2. A.K Bhatia - Tourism Development: Principles and Practices - Sterling Publishers
3. K.K. Kamra, M. Chand - Basics of Tourism: Theory Operation and Practice – Kanishka Publishers

References:

1. Dr. Shubhada Marathe - Tourism Management – Himalaya Publishing House
2. Jag Mohan Negi: International Tourism and Travel: Concepts and Principles – S. Chand

24OEL244**BASICS OF INSURANCE MANAGEMENT****3 0 0 3****Course Objective:**

To enable students to understand the various terms and concepts related to insurance management

Course Outcomes:

Student will be able:

CO1: To understand the various principles of insurance

CO2: To get an idea of various types of insurance products

CO3: To identify the role of insurance in economic development

CO4: To explore the future potential of the insurance industry **CO5:**

To recognize and accommodate business insurance

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	1	1	1	0	0	1	1	0	0	0	0
CO2	1	0	0	1	1	0	0	0	0	1	1	0	1	0	0
CO3	1	0	0	1	1	0	0	1	0	1	1	0	0	1	1
CO4	2	0	1	1	1	0	1	1	1	1	2	2	3	1	1
CO5	3	1	2	1	1	2	1	1	2	2	3	0	2	0	3

Unit 1

Insurance: Meaning, definition, nature, functions, types, classification on the basis of nature, business and risk Insurance principles: principles, general or essential principles of insurance contract, specific and miscellaneous principles.

Unit 2

Insurance products: Introduction, term life insurance, whole life insurance, endowment type plans, combination of whole life insurance and endowment type plans, children's assurance plans, annuities and pension plans.

Unit 3

Insurance and economic development: Introduction, role of insurance in economic development.

Unit 4

Growth of life insurance appraisal of insurance sector growth, product diversification by LIC, growth of general insurance after nationalization, issues and problems, future potential in future.

Unit 5

Business insurance: Insurance business in pre and post nationalization, weakness, liberalization, Functions of IRDA, Regulatory investment of funds, Accounting and actuarial standards, features of the revised guidelines, Actuaries Act 2006, International association of insurance supervisors, impact of liberalization, present scenario.

References:

- 1) Karam Pal, Bodla, M C Garg - Insurance Management, Principles and Practices - Deep and Deep Publications
- 2) Neelam Gulati - Principles of Insurance Management - Excel Books

240EL245**INTRODUCTION TO COSTING****2 1 0 3****Course objective:**

This course aims to provide students with a comprehensive understanding of cost accounting and different elements of cost and their respective management and accounting procedures.

Course Outcomes:

Student will be able to:

CO1: Assess the advantages and disadvantages of cost accounting and distinguish between costing, cost accounting, and financial accounting.

CO2: Understand the procedures for centralized purchasing and determine appropriate stock levels and EOQ for effective inventory management.

CO3: Understand the different methods of wage payment

CO4: Analyse the classification, allocation, apportionment, and absorption of overheads

CO5: Prepare detailed cost sheets and understand the expenses typically excluded from cost sheets.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	0	0	0	0	0	1	1	0	0	0	0
CO2	2	2	2	1	0	0	0	0	0	1	1	0	0	0	0
CO3	1	1	1	1	0	0	0	0	0	1	1	0	1	0	0
CO4	1	0	0	1	0	0	0	0	0	1	1	0	0	0	0
CO5	2	2	2	1	0	0	0	0	0	1	2	1	1	0	0

Unit 1

Costing – meaning – objectives – cost - costing and cost accounting - advantages and disadvantages - cost accounting and financial accounting - cost accounting and management accounting.

Unit 2

Elements of cost - Materials - purchase procedure - centralized purchasing - decentralised purchasing - stock levels: minimum level - maximum level - Re-order Level - Average stock level - Danger level – EOQ. (simple problems)

Unit 3

Labour - Time keeping and time booking - methods of wage payment: time rate and piece rate system - over time - idle time. (Theory only)

Unit 4

Overheads - meaning and classification – allocation - apportionment and re-apportionment of overheads - Absorption of overheads - concept of over and under absorption of overheads. (Theory only)

Unit 5

Cost sheet – cost unit - preparation of cost sheet - unit costing - estimated cost sheet - expenses excluded from cost sheet.

Textbooks:

- 1) K. M. Vineeth, K.R. Shabu – Cost Accounting - Kalyani Publishers
- 2) S.P. Jain and K.L. Narang - Cost Accounting - Kalyani Publishers

Reference Books:

- 1) S.P. Iyengar - Cost Accounting Principles - Sultan Chand and Sons
 - 2) Khanna Ahuja and Pandey – Practical Costing - S. Chand and Co.
- B. S. Raman – Cost Accounting - United Publishers

24OEL246

ADVERTISING

3 0 0 3

Course Objective:

It provides how to explore markets, introduce salesmanship, advertising, and brand building,

Course Outcomes:

The student will be able:

CO1: To learn and explore the advertising methodologies and integrated marketing methods **CO2:**

To understand the features of advertising and the role of advertising in the marketing mix **CO3:** To analyze the classification of advertising

CO4: To understand the types of media in advertising

CO5: To study the economic aspects of advertising

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	2	3	3	3	3	1	2	1	3	3	3	3	2	3	3
CO2	3	2	2	3	3	1	2	2	2	2	3	1	1	2	3
CO3	3	1	1	2	2	1	2	1	3	2	3	2	2	2	3
CO4	1	2	2	3	3	1	3	2	3	2	3	3	2	3	3
CO5	3	3	2	2	2	1	2	2	3	2	3	2	2	2	3

Unit 1

Introduction to Advertising- Introduction to Integrated Marketing Communications – Publicity – Public Relations – Salesmanship – Sponsorship - Advertising – Sales promotion.

Unit 2

Advertising Features, Active participants, Role of Advertising in Marketing Mix, Communication and society- Advertising and brand building

Unit 3

Classification of Advertising on the basis – Area, Audience, Advertisers, Media, Objectives – Social Advertising, Political Advertising, Advocacy Advertising, Retail Advertising, Financial advertising, Corporate Image Advertising, Primary and Selective Advertising- Media in Advertising.

Unit 4

Comparative analysis of Media options for advertising – Television (cable / satellite / DD), Radio (special reference to FM), Internet, Print, Film (Product Placement) and Outdoor advertising. Emerging Media Options -New Options of Transit Advertising - Marketing Through Social sites - Advertising through cell phones

Unit 5

Economic aspects of advertising - impact on production – distribution and consumer cost - advertising and competition – waste in advertising. Social aspects of advertising - advertising and culture (values, festivals, customs), standard of living, ethics in advertising.

References:

1. S.L.Gupta, V.V. Ratna - Advertising and sales promotion management - Sultan Chand & Sons
2. George E Belch, Keyoor Purani, Micheal A Belch - Advertising and Promotion – McGraw Hill
3. Chunawalla S. A. - Advertising and sales promotion management - Himalaya Publishing House.

24OEL247**GREEN MARKETING****3 0 0 3****Course Objective:**

To understand and apply green marketing principles and strategies to enhance sustainability, address environmental challenges, and foster ethical business practices in both Indian and global contexts.

Course Outcomes:

The student will be able:

CO1: To Identify and describe the types of green marketing and reasons for adopting green marketing.

CO2: To explain the concept and guiding principles of sustainability in green marketing. **CO3:**

To identify key terms such as green spinning, green selling, and green harvesting. **CO4:** To evaluate the effectiveness of different stakeholders in promoting green marketing.

CO5: To assess the impact of governance on green marketing strategies.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	1	0	0	0	1	1	1	0	1	1	0
CO2	1	1	0	1	1	0	0	0	1	1	2	1	1	0	0
CO3	1	1	0	1	0	0	0	0	1	1	1	0	1	0	0
CO4	1	0	0	1	0	0	0	0	1	1	1	0	1	0	0
CO5	1	1	0	1	1	0	0	1	1	1	1	1	1	1	0

Unit 1

Green marketing - Meaning - Definition - Evolution of green marketing - Assumptions of green marketing – Types - Importance of Green Marketing -Reasons for adopting green marketing -benefits of green marketing - Green Marketing Mix.

Unit 2

Green Marketing Mix (GMM) and Sustainability - Meaning - concept of GMM – Strategies – Challenges - The concept of Sustainability and Green Marketing/Consumers and pioneering efforts in India - Guiding principles of Sustainability and Green Marketing/ Consumers - Common assumptions and myths of green marketing - Method of bringing sustainability in green marketing in India.

Unit 3

Green Spinning – Green Selling – Green Harvesting – Enviropreneur Marketing - Compliance Marketing – Green Washing – Climate Performance Leadership Index Promotional Channels of Green Marketing.

Unit 4

Functional Groups in Green Marketing - Functions within the market - Role of Wholesalers and Retailers- Role of banking institutions- funders and donors. Difference between general marketing and green marketing.

Unit 5

Governance and Legal Institutions - Role of governance in sustaining green marketing -Implications of governance - Impact of emerging green technologies for the manufacturing Sector.

Textbooks:

1. Amitabha Ghose - Green Marketing Strategies –ICFAI University Press
2. Tanushree Purohit, A.K Das Mohapatra - Green Marketing in the Indian Retail Sector - Lambert Academic Publishing
3. Robert Dahlstrom - Green Marketing Management - Pearson
4. Robert Dahlstrom- Green Marketing, Theory, Practice and Strategies - Pearson
5. Monica Loss - Green Marketing Strategies and Consumer Behavior

References:

1. Esakki and Thangasamy - Green Marketing and Environmental Responsibility in Modern Corporations - IGI Global
2. Jacquelyn A. Ottman - Green Marketing: Challenges and Opportunities for the New Marketing Age - NTC Business Books
3. Jacquelyn A. Ottman - The New Rules of Green Marketing - Berrett-Koehler Publishers

24OEL248**MODERN BANKING****3 0 0 3****Course Objective:**

The objective of the course is to make the students aware about the principles and practices of banking and its recent trends.

Course Outcomes:

The student will be able:

CO1: To understand the basic concepts and evolution of banking sector.

CO2: To acquire knowledge on management and regulations of banks.

CO3: To identify the important documents about opening and maintenance of accounts.

CO4: To understand the role of IT in banks.

CO5: To summarise the trends that revolutionized the banking field.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	2	0	0	0	0	1	0	0	1	1	0	0	1	1
CO2	1	1	0	0	0	0	0	0	0	2	2	0	0	1	1
CO3	1	2	0	0	0	0	0	0	0	2	2	0	0	1	1
CO4	1	1	0	0	0	0	0	0	0	1	2	0	1	2	2
CO5	1	1	0	0	0	0	0	0	0	1	1	0	1	1	1

Unit 1

Introduction – Evolution of banking – meaning and definition of banks – functions- the importance of nationalization of commercial banks – classification of banks - Branch banking and Unit Banking; Investment banking and Mixed Banking; Universal Banking and virtual banking; Mobile Banking and Tele-Banking; Public Sector and Private Sector Banks.

Unit 2

Management and Regulation of banks – Management of account - Types of accounts; NPA; Pass Book; Cheque; Features, Crossing, Endorsements - Reserve Bank India-Evolution; RBI Act – 1935- main features; regulatory methods; Bank Ombudsman-Function and role.

Unit 3

Banking documents - Promissory Note - Bill of exchange – Cheque - Pay in slip - Withdrawal form - Account opening and Nomination form KYC - Deposit form and Deposit Receipts - Loan application form - ATM Card Application form

Unit 4

IT in banking - E-banking – Meaning and Definition; Services Provided; Types of E-banking; Banking Services through Internet. Retail Banking; Difference between Core banking and Retail banking; Advantages and disadvantages of retail banking; Services Offered in Retail Banks; Types of Internet Banking Risk.

Unit 5

Banking sector reforms - Small Finance Banks - Payment Banks – Financial Inclusion –Modes of cashless payments – Internet, mobile, mobile vallet, UPI, IMPS, USSD, AEPS, Debit cards, credit cards, prepaid

cards, online payments.

Textbooks:

1. Nirmala K Prasad – Banking Theory Law and Practice– Himalaya Publishing
2. KC Sharma - Modern Banking in India – Deep and Deep Publication
3. Srivastava - Banking Theory and Practice – Himalaya Publishing
4. Mahmood Shah & Steve Clarke - E-Banking Management: Issues, Solutions, and Strategies - Information Science Reference (an imprint of IGI Global)

Reference Books:

- 1) Natarajan, Gordon - Banking Theory and Practice – Himalaya Publishing
- 2) Shekar, Shekar - Banking theory and practice - Vikas Publishing House

24OEL249

PROJECT MANAGEMENT

3 0 0 3

Course Objective:

Equips students with a versatile skill set that is applicable across industries, preparing them for roles in project management, business consulting, operations management, and various other areas of business

Course Outcomes:

The student will be able to:

CO1. Understand the different concepts of a project and its importance.

CO2. Describe the project appraisal and evaluation techniques.

CO3. Analyze the stages of project financing to comprehend its underlying principles and operational mechanics

CO4. Apply principles of project cost estimation and assessing the associated documentation charges to evaluate their impact on project planning and budgeting.

CO5. Analyze the procedures of project implementation to comprehend the underlying principles and strategies for effective execution.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	0	0	0	1	0	0	0	1	0	1	2	1	0	1	1
CO2	1	0	0	1	1	0	0	1	0	1	1	1	2	1	1
CO3	0	0	0	1	0	0	0	1	0	1	1	0	1	1	1
CO4	0	0	0	1	0	0	0	1	0	1	1	0	0	1	1
CO5	1	2	0	2	2	0	0	1	0	1	2	1	1	2	2

Unit 1

Project management – meaning- definition- Characteristics – importance of project management – types of projects – project life cycle and its stages.

Unit 2

Project appraisal – market feasibility, technical feasibility, financial feasibility – feasibility report – financial appraisal of a project – evaluation techniques of a project – traditional and modern.

Unit 3

Project financing – importance of project financing – key features – stages of project financing – pre financing, financing, post financing.

Unit 4

Project cost estimation – Preliminary expenses – fixed assets cost acquisition – technical cost – acquisition of patents and licenses – project documentation charges – preparation of project report.

UNIT 5

Project implementation and control – project implementation procedures – working and design of project systems – work breakdown structure – project execution, project control, performance control, schedule control and cost control.

Textbooks:

1. Project Management – Shaveta Chugh, Kirandeep Kaur – Kalyani Publishers.
2. Project Management – Dr. D.C Agarwal, Dr. Amit Gupta – Thakur Publications.

References:

3. Clifford F Gray, Erik W Larson, “Project Management-The Managerial Process” Mcgraw-Hill
4. Vasanth Desai, Project Management, Himalaya Publishing House

240EL250**INDIAN FINANCIAL SYSTEM****3 0 0 3****Course Objective:**

To analyze the structure and functioning of the Indian financial system, including its components, regulatory framework, and recent developments, and evaluate the roles and impacts of primary and secondary markets.

Course Outcomes:

The student will be able:

CO1: To identify the components of the Indian financial system and explain the role and functions of financial institutions and markets.

CO2: To explain the methods of the new issue, such as IPO, FPO, public issue, bonus issue, and rights issue.

CO3: To analyze the different types of speculators and their strategies in the stock market.

CO4: To illustrate the structure and management of mutual funds in India.

CO5: To explain the different types of derivatives: forwards, futures, options, and swaps.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	0	0	0	0	0	1	1	0	1	1	0
CO2	1	1	0	1	0	0	0	0	0	1	2	1	1	0	0
CO3	1	0	0	1	0	0	0	0	0	1	1	0	1	0	0
CO4	1	0	0	1	0	0	0	0	0	1	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	0	1	1	1	1	1	0

Unit 1

The Indian Financial System-Components - Role and Functions-Interactions among the Components-Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market - - SEBI- -Objectives- functions.

Unit 2

Primary Market- Functions of New Issue Market - Methods of New Issue - IPO - FPO - Public Issue - Bonus Issue- Right Issue- - ESOP - Intermediaries in the New Issue Market- -Innovative Financial Instruments.

Unit 3

Secondary Market- Role and Functions of Stock Exchanges - Stock Exchanges in India - Online Trading Depositories - Stock Market Indices - Type of Speculators - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity.

Unit 4

Mutual Funds -Meaning- Objectives- Advantages - Classification of Mutual Funds–Exchange Traded Fund- Constitution and Management of Mutual Funds in India – Advantages and limitations of Mutual Funds.

Unit 5

Derivatives - Features of Derivatives -Types of Derivatives– Forwards – Futures -Options-Swaps.

References:

1. Khan, M.Y. - Indian Financial System - McGraw Hill
2. Singh, Preethi - Dynamics of Indian Financial System - Ane Books
3. Guruswami, S - Capital Markets, McGraw Hill
4. Avadhani, V. A. - Investment and Securities Market in India - Himalaya Publishing House.

24OEL251**B2B MARKETING****3 0 0 3****Course Objective:**

To provide students with essential knowledge and skills to succeed in the complex and dynamic world of business-to-business transactions.

Course Outcomes:

The student will be able:

C01: To Analyze the concept and environmental factors influencing B2B marketing to evaluate their impact on business strategies and decision-making.

C02: To Evaluate organizational buying processes and behaviors within the B2B context, discerning their implications for marketing strategies and relationship management.

C03: To Apply critical analysis to assess the efficacy of marketing strategies and market channels, incorporating evidence-based reasoning to enhance decision-making processes and achieve desired business outcomes.

C04: To Analyze the concepts of Segmentation, Targeting, and Positioning (STP) in marketing, applying critical thinking to assess their relevance and effectiveness in crafting market strategies to meet specific business objectives.

C05: To Evaluate the principles and practices of business marketing communication and digital marketing, synthesizing theoretical knowledge with practical applications to develop comprehensive strategies for effective communication and engagement with target audiences."

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	0	0	0	1	1	0	1	1	0	1	2	0	0	2	2
CO2	0	1	0	1	2	0	1	1	0	1	2	0	1	2	2
CO3	0	0	0	1	1	0	1	1	0	1	2	0	1	2	2
CO4	0	0	0	1	1	0	1	1	0	1	2	0	1	2	2
CO5	1	1	0	2	2	0	2	1	0	1	2	0	2	2	2

Unit 1

Introduction to B2B Marketing – meaning – definition – creation of B2B Marketing strategy – characteristics – business marketing and customers – Environment of business marketing – role of B2B Marketing – commercial enterprises and commercial and institutional customers.

Unit 2

Organisational buying – behaviour of the buyer – stages of organisational buying - Organizational and business markets - Government as a customer - Commercial enterprises - Commercial and institutional customers.

Unit 3

Marketing strategy – strategy management process – managing products and services for business markets – management of business market channels - The Growth-Share Matrix, Multifactor Portfolio Matrix, The Balanced Scorecard.

Unit 4

Market segmentation – bases of segmentation – selection of target segments and positioning – B2B pricing strategies – advertising – Competitive bidding – CRM.

Unit 5

Business marketing communication – importance – marketing channels – trade fairs – exhibitions – business meets – B2B logistics – benefits – digital marketing – evolution - importance – types.

Textbooks:

1. Marketing Management – C.N Sontakki, Neeti Gupta, Anuj Gupta – Kalyani Publishers.
2. Nitin Kamat, Chinmay Nitin Kamat- Digital Marketing –Nirali Prakashan

References:

1. Michael D. Hutt, Dheeraj Sharma, Thomas W. Speh - B2B Marketing: A South Asian Perspective - Cengage
2. Sharad Sarin - Business Marketing: Concepts and Cases - McGraw Hill

24OEL252**BUSINESS ETHICS****3 0 0 3****Course Objective:**

To understand ethical principles and theories to make informed and ethical decisions, promoting a culture of integrity, environmental sustainability, and gender equality in both Indian and global organizational contexts.

Course Outcomes:

The student will be able:

CO1: To compare and contrast the role of ethics in business from Indian and global perspectives.

CO2: To identify and describe the principles of consequential and non-consequential theories.

CO3: To explain the need to protect the natural environment and conserve natural resources.

CO4: To describe the importance of gender equality and the ethical considerations in addressing workplace discrimination.

CO5: To develop a code of ethics for an organization and demonstrate the application of value-based leadership.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	1	0	0	1	0	1	1	0	1	1	0
CO2	1	1	0	1	1	0	0	1	0	1	2	1	1	0	0
CO3	1	1	0	1	0	0	0	1	1	1	1	0	1	0	0
CO4	1	0	0	1	0	0	0	1	0	1	1	0	1	0	0
CO5	1	1	0	1	1	0	0	1	0	1	1	1	1	1	0

Unit 1

Ethics- meaning – definition - Business Ethics: Meaning - Definition - importance – nature- advantages – elements of business ethics - the purpose of ethics and morals for organizational interests – Cultural and Human values in management – Indian and Global perspective.

Unit 2

Consequential and non-consequential theories – meaning – Principles - Ethical dilemma – Ethical decision making.

Unit 3

Environment Issues - Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources - Conservation of Natural Resources – meaning – definition - need.

Unit 4

Workplace Ethics – meaning – definition- personal and professional ethics in the organization – discrimination: meaning, employer liability for harassment - gender equality - Importance of Gender Equality

Unit 5

Organisation Ethics Development System – Organisational Culture and values- meaning- definition – Code of Ethics: meaning, definition – Value-based Leadership and its effectiveness - Benefits of Value-Based Leadership.

Textbooks:

1. Armstrong, David - Managing by Storying Around
2. Arnold, Kristen - Team Basics: Practical Strategies for Team Success - QPC Press
3. Beer, Michael, and Eisenstat, Russell - The silent killers of strategy implementation and learning - Sloan Management Review

References:

1. Belanger, Peter - How to lose gracefully - TeleProfessional

2. Brenner, Steven, and Molander, Carl - Is the ethics of business changing - Harvard Business Review
3. Bureau of Business Practice - Leadership and the Law
4. Carey, Robert. "The ethics challenge." Successful Meetings, April 1998

24OEL253**SALES AND DISTRIBUTION MANAGEMENT****3 0 0 3****Course Objective:**

To equip students with the necessary tools to analyze, plan, implement, and evaluate sales and distribution strategies to maximize profitability and customer satisfaction.

Course outcomes:

The student will be able:

CO1: To Understand the importance of Sales Management entails progressing through cognitive processes such as comprehension, analysis, and evaluation to recognize its significance in driving business operations.

CO2: To acquire knowledge about Personal Selling involves progressing through cognitive stages such as understanding, applying, and analyzing the fundamental concepts and techniques.

CO3: To Understand the nuances of Sales Force Management

CO4: To analyze more about Sales Control and Sales Expenses Management

CO5: To describe the concepts of Distribution Channel Management

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	0	0	0	2	2	1	1	1	0	2	2	0	0	2	2
CO2	0	0	0	2	2	1	1	1	0	2	2	0	0	2	2
CO3	0	0	0	2	2	1	1	1	0	2	2	0	0	2	2
CO4	0	0	0	2	2	1	1	1	0	2	2	0	0	2	2
CO5	0	0	0	2	2	1	1	1	0	2	2	0	0	2	2

Unit 1

Concept, Evolution of Professional Selling, Objectives of Sales Management, Exchange Process, Key Decision areas in Sales Management, Sales Management Cycle. Sales Strategy Formulation: Market Analysis, Setting Sales Objectives, Designing Sales Strategy. Planning for Selling efforts: Personal selling Concept, Situations conducive to personal Selling, Diversity Of Personal Selling situations, Strategies Used by Salesmen, Process of Personal Selling, Choice of basic Selling Style, and New Approaches in Selling.

Unit 2

AIDAS Theory of Selling, "Right set of Circumstances" Theory, "Buying Formula" Theory, "Behavioral Equation" Theory Salesmanship and Sales-Promotion Concept, Essential Qualities of Successful Salesman Motivating & Compensating Sales Personnel Motivation "Help from management", Financial Motivation Techniques, Non-Financial Motivation Techniques, devising a Sales Compensation Plan,

Types of Compensation Plan, Fringe Benefits, Negotiating Skills.

Unit 3

Sales Organization, managing of sales territory, Management of Sales Quota Recruitment and Selection of Sales force, Training the sales force, Sales force motivation, Sales force compensation, Evaluating and controlling sales force

Unit 4

Reimbursement of Sales Expenses, Policies & Practices. Sales Budgeting & Control, Preparation of Sales Budget, Budget Implementation and Feedback Mechanism, Sales Control. Sales Meeting & Contest Planning & Staging of Sales Meeting, Sales Contests, Specific Objectives, and Contest Prizes. Managerial Evaluation of contest

Unit 5

Evolution of Marketing Channels, Retailing, wholesaling, Measuring Wholesale Performance, Franchising Distribution Channel Management, Evolution of Marketing Channels, Retailing, wholesaling, Measuring Wholesale Performance, Franchising,

Textbooks:

1. Panda Tapan K., Sahadev Sunil - Sales Distribution Management - Oxford University Press
2. Krishna K. Havaladar, Vasant M. Cavale - Sales and Distribution Management: Text and Cases –

McGraw Hill

References:

1. Richard R. Still, Edward W. Cundiff, Norman A.P. Govoni - Sales Management: Decisions, Strategies & Cases - Pearson Education
2. Johnson F.M., Kurtz D.L., Scheuing E.E - Sales Management: Concepts Practice, and Cases - McGraw Hill
3. David Jobber, Geoffrey Lancaster - Selling and Sales Management - Pearson Education
4. Tanner, Honeycutt, Erffmeyer - Sales Management - Pearson Education
5. Mark W. Johnston, Greg W. Marshall - Sales Force Management – McGraw Hill

24OEL254

BASICS OF HUMAN RESOURCE MANAGEMENT

3 0 0 3

Course Objective:

This course is designed to highlight the importance of HRM in organizations and familiarize students with the process & mechanism of managing human resources students with the concepts & application of human resource practices followed in organisations.

Course outcomes:

The student will be able:

CO1: To Explain the importance of human resources and their effective management in organizations

CO2: To Demonstrate meanings of terminology and tools used in managing employees effectively

CO3: To Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training

CO4: To Develop an understanding of the challenges of human resources management.

CO5: To Develop necessary skill set in the students for the application of issues about Human Resource Management

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	1	1	0	1	1	0	0	0	0	2	2	0	0	1	1
CO 2	1	1	0	1	1	0	0	0	0	2	1	0	0	1	1
CO 3	1	1	0	1	1	0	0	0	0	2	1	0	0	1	1
CO 4	1	1	0	1	1	0	0	0	0	2	1	0	0	1	1
CO 5	1	1	0	1	1	0	2	0	0	2	2	0	0	1	1

Unit 1

Perspectives in Human Resource Management: Meaning and Definition of HRM – Purpose and Role of HRM – HR policies- traditional role of HR.

Unit 2

Meeting Human Resource Requirements: Job Analysis, Job Description, Human Resource Planning, Recruitment, Sources of Recruitment, Selection Process, Methods – Interview, placement and Induction separation

Unit 3

Training and developing Employees: Training needs assessment, methods of training, types of training, development, performance appraisal, and various types of performance appraisal, career development

Unit 4

Motivation and leadership: Motivation-moral-theories of motivation-Leadership-theories of Leadership-promotion transfer Deviant workplace behaviour-Attrition

Unit 5

Industrial Relation & Labour Relations: Overview of Industrial Relation- Industrial Disputes- Negotiation-Discipline-Dispute settlement. Recent developments in HR-Strategic Human resource Management- Global trend & their influence on Practices

Textbooks:

- 1.V.S.P Rao - Human Resource Management - Konark Publishers
2. Gray Dessler - Human Resource Management - Pearson

References:

1. Edwin Flipppo - Personal Management - Mei Ya publications
2. Dr. C.B Gupta - Human Resource Management – Sultan Chand and Sons

24OEL255

BASICS OF MANAGEMENT

3 0 0 3

Course Objective:

Upon completion of this course, students will understand core management concepts, principles, and social responsibility. They will gain knowledge of planning processes, organizational dynamics, and techniques for effective decision-making. Additionally, they will comprehend management concepts such as controlling, continuous improvement, and organizational design, enabling them to apply

modern techniques for enhancing organizational performance.

Course Outcomes:

The student will be able:

CO1: Understand core management concepts & theories: functions, principles, & social responsibility.

CO2: To gain knowledge of planning concepts, processes, and techniques to make effective decisions.

CO3: Students will comprehend organizational dynamics including centralization, decentralization, staffing processes, and performance appraisal, fostering adeptness in managerial roles.

CO4: Understand concepts, nature, processes, and techniques of management, including controlling, and facilitating effective organizational decision-making and performance enhancement.

CO5: Apply modern techniques for continuous improvement, quality, change, well-being, problem-solving, and organizational design.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	1	0	0	1	1	0	0	0	0	1	2	0	0	1	1
CO 2	1	0	0	1	1	0	0	0	0	2	1	0	0	2	1
CO 3	0	0	0	1	1	0	0	0	0	1	1	0	0	2	1
CO 4	0	0	0	1	1	0	0	0	0	1	1	0	0	2	1
CO 5	0	0	0	1	1	0	1	0	1	1	2	0	0	2	1

Unit 1

Introduction to Management: Meaning, Nature and Importance, Functions and Principles of Management, Management V/S Administration. Development of Managerial Thought, Contribution by Taylor and Fayol Management by Exception and Management by objectives social responsibility of management.

Unit 2

Planning: Meaning-Nature and Importance, Elements, Concept, Process and Techniques, Barriers to effective planning, Forecasting, Decision Making, Concept and Process, Co-ordination

Unit 3

Organizing and Staffing: Concept, Nature, Principles and Significance. Centralization and Decentralization, Staffing, -Man Power Planning, Recruitment and Selection and Training, Performance Appraisal,

Unit 4

Direction & Controlling: Concept, Nature, Process and Methods, Controlling – Concept, Nature, Process and Techniques

Unit 5

Modern Management Techniques: Kaizen – Quality Circle -TQM – TPM – MIS – ISO – Change management – Stress management – Fishbone (ISHIKAWA) Diagram – Holacracy Rank and Yank – 20% time – Gamification – Flex working - Business ecosystem.

Textbooks:

1. Stephen P. Robbins, David A. Decenzo, 2016 - Fundamentals of Management - Pearson Education
2. Harold Koontz, O'Donnell and Heinz Weihrich - Essentials of Management - McGraw Hill
3. Robert Lussier - Management Fundamentals: Concepts, Applications, and Skill Development- Sage
4. Richard L. Daft - Principles of Management - Cengage Learning
5. Robbins – Management - Pearson Education

References:

1. L.M. Prasad – Principles and Practice of Management- Sultan Chand and Sons
2. Peter Drucker -Practice of Management - Harper
3. Chhabra - Business Organization and Management – Sun India Publication
4. M. C. Shukla - Business Organization and Management – S. Chand
5. Dr. C. B. Gupta – Business Organization and Management – Sultan Chand and Sons
6. Srinivasan, Chunawala – Management Principles and Practice – New Age International
7. Tripathy - Principles of Management – McGraw Hill
8. Sherlekar- Modern Business and Organization and Management – Himalaya Publishing

24OEL256**INTRODUCTION TO ENTREPRENEURSHIP DEVELOPMENT****3 0 0****3**

Course Objective: To enable students to understand the various terms and concepts related to Entrepreneurship Development

Course Outcomes:

The student will be able:

CO1: To understand the various concepts of Entrepreneurial management

CO2: To get an idea of incubation and entrepreneurship **CO3:**

To have a clear picture of social entrepreneurship **CO4:** To explore family business and Entrepreneurship

CO5: To know about startups and entrepreneurship councils in India

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	1	1	1	0	0	1	1	0	0	0	0
CO2	1	0	0	1	1	0	0	0	0	1	1	0	1	0	0
CO3	1	0	0	1	1	0	0	1	0	1	1	0	0	1	1
CO4	2	0	1	1	1	0	1	1	1	1	2	2	3	1	1
CO5	3	1	2	1	1	2	1	1	2	2	3	0	2	0	3

Unit 1

Introduction to Entrepreneurship and Its Evolution, Roles of an Entrepreneur, Idea Generation, Screening, Selection and Managing Resources, Leading and Building the team in an enterprise, Strategic Planning for Business, Forms of Ownership , Franchising - form of Business Ownership ,Financing Entrepreneurial Ventures ,Managing growth, expansion and winding up of business , Valuation of a new company ,Corporate entrepreneurship, Entrepreneurship in the era of Globalization: Environment and Strategy

Unit 2

Entrepreneurship, Creativity and Innovation, Centre of Innovation, Incubation and entrepreneurship - An expert Interview Entrepreneurship: Role of stimulating creativity, Creative teams and

managerial responsibilities, Innovation and entrepreneurship: types and sources of innovation, Creativity and Innovations in Start Ups: A case of Altmat

Unit 3

Introduction to social entrepreneurship, Innovation and entrepreneurship in social context, Start-ups, early venture issues, Startups in India, Interviews of Founders and Supporters.

Sustainability of non-profit organizations, Financing and risks in social enterprises, Business Strategies and Scaling up.

Unit 4

Family Business: Concept, Characteristics, and Kinds of family Business, Conflict and Conflict resolution in Firm, managing leadership & succession planning in family business, Succession Planning, Succession and Continuity, Women entrepreneurship: issues, challenges, Women issues and encouraging change in family business: A case analysis of Wastengage Pvt. Ltd.

Unit 5

Financing the Entrepreneurial Business Funding and Start-up and Entrepreneurship Councils in India, Arrangement of funds, Exercise on the writing of project report Entrepreneurial Financing and Risk. Appraisal of loans by financial institutions, Role of Commercial Banks in financing Business Entrepreneurs, Venture Capital Entrepreneurship Institutions in India - A Visit to EDII

References:

1. Anna Maria Bliven - Entrepreneurship Essentials You Always Wanted To Know - Vibrant Publishers
2. Abha Mathur - Entrepreneurship Development - Taxmann

24OEL257

UNDERSTANDING TRAVEL AND TOURISM

3 0 0 3

Course objective:

Helps the students will gain a comprehensive understanding of tourism and understand the diverse nature of tourism such as culture, place, global/local perspectives, and experience.

Course Outcomes:

The student will be able:

CO1: To Contextualize tourism within broader cultural, environmental, political and economic dimensions of society with basic concepts and contents of tourism.

CO2: To Interpret and evaluate tourism as a phenomenon and as a business system and to understand the impact of tourism at individual, local, national, regional and global levels

CO3: To Interpret practical, theoretical and personal skills required for management roles within a variety of international hotel and tourism organizations.

CO4: To provide knowledge to students in concise and understandable format so that students could learn and apply these concepts in their career.

CO5: To develop transferrable skills among the students for managing various operations efficiently so that they could be ready to join the tourism industry.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	1	0	0	0	0	1	1	0	1	1	0
CO2	1	1	0	1	1	0	0	0	0	1	1	1	1	0	0
CO3	1	1	0	1	0	0	0	0	0	1	1	0	1	0	0
CO4	1	0	0	1	0	0	0	0	0	1	1	0	1	0	0
CO5	1	1	0	1	1	0	0	0	0	1	1	1	1	1	0

Unit 1

Evolution of Tourism through the Ages - 'Renaissance', 'Age of Grand Tours'. Socio-Cultural Processes and Development of Tourism in Modern Age - Factors Affecting Growth of Tourism- Tourism Boom In The 19th And 20th Centuries- Rise Of International Tourism- Definition And Concept Of Tourism – Types Of Tourism - Tourism As An Industry.

Unit 2

Tourism- Definition, Types, Determinants- Difference between Travel and Tourism- Concepts of Excursion, Holiday, Sightseeing, Tourists and Mass Tourism - Significance of Tourism- Tourism Systems – 5 A's of Tourism - Motivations and deterrents for travel.

Unit 3

Travel Agency -Types of Travel Agencies - Tour Operators - working of a Tour Operator - Tourism Products: Definition, Concept, Characteristics and Classification - Tourism resources.

Unit 4

Nature Based Tourism Products: Islands and Beaches - Deserts and Hill Stations - Protected Areas: Wildlife Sanctuaries, National Parks And Biosphere Reserves - Adventure And Eco-Tourism - Types - Inbound, Outbound Inter-Regional Intra – Regional Tourism, Domestic, International Tourism- Adventure- Health – Business- Conferences - Conventions - Sports, Religious - Senior Tourism- Special Interest Tourism Like Culture or Nature Oriented- Ethnic or 'Roots'

Unit 5

Tourism Marketing Mix - 8 P's, Seasonality- Indian tourism seasons - Role of Ministry of Tourism, Central and State Government in developing and promoting tourism in India - Tourism Organizations WTO, IATA, PATA, ASTA, UFTAA, IATO, TAAI, and ICAO.

Textbooks:

1. Christopher Hollway - The Business of Tourism – Prentice Hall
2. Cooper, Fletcher et al - Tourism Principles and Practices – Prentice Hall
3. Govt. Of India - Tourism Policy of India

References:

1. Kamra, Mohinder Chand - Basics of Tourism: Theory Operation and Practice – Kanishka Publishers
2. AK Bhatia - Tourism Development: Principles and Practices - Sterling Publishers

Course Objective:

To understand the basic concepts of supply chain management.

Course Outcomes:

The student will be able:

CO1: To understand the basic concepts of Supply Chain Management and its evolution.

CO2: To identify the significance of Supply Chain Integration.

CO3: To describe the types of sourcing and methodologies

CO4: To ascertain the relevance of outsourcing in the supply chain

CO5: To understand the strategic role of the supply chain.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	1	0	0	0	0	1	0	0	1	1	0	0	1	1
CO2	1	1	0	0	0	0	1	0	0	2	2	0	0	1	1
CO3	1	1	0	0	0	0	0	0	0	2	2	0	0	1	1
CO4	1	1	0	0	0	0	0	0	0	1	2	0	0	2	2
CO5	1	1	0	0	0	0	0	0	0	1	1	0	0	1	1

Unit 1

SCM: Definition – Objectives – Evolution – Importance -Difference between logistics and supply chain management – decisions involved in supply chain -SCM activities – push/pull supply chain.

Unit 2

Supply chain Integration-meaning – Stages of supply chain integration-Internal and External Integration – barriers of internal integration- global supply chain – value chain – management of supply chain.

Unit 3

Sourcing and Supply Management: Introduction-importance, Objectives. Sourcing process; types of sourcing- global, single and multiple sourcing – role and importance of inventory management- inventory control – meaning – techniques of inventory control.

Unit 4

Outsourcing in SCM: Meaning -Need-Outsourcing risks-outsourcing process -outsourcing -New opportunities in SCM outsourcing-Myths of SCM outsourcing.

Unit 5

Strategic role of the supply chain – strategic partnership – alliances – retail supply chain management – role of logistics in retail supply chain management – customer focus in supply chain- complaint handling – developing a customer service strategy.

Textbooks:

1. Chopra Sunil and Peter Meindl - Supply Chain Management: Strategy, planning and operation,

Prentice Hall, Englewood Cliffs - New Jersey.

2. Bloomberg – Logistics - Pearson
3. Donald J. Bowersox, David J. Closs - Logistical Management - McGraw Hill

References:

1. Satish C. Ailawadi - Rakesh Singh - Logistics Management – Prentice Hall of India
2. Donald Waters – Logistics - Palgrave Macmillan
3. Krishnaveni Muthiah - Logistics Management and World Seaborne Trade - Himalaya Publishing House
4. Ashok Sharma, Sarika Kulkarni - Supply Chain Management - McGraw Hill

240EL259

INTRODUCTION TO MARKETING

3 0 0 3

Course Objective:

The course of marketing will be appreciated through the fundamentals of marketing. The course primarily to understand the major elements of marketing mix with emphasis to product gives the basis of marketing.

Course Outcomes:

The student will be able:

CO1: To Develop a comprehensive understanding of foundational marketing concepts, theories, and principles.

CO2: To Analyze and interpret consumer behavior patterns, including factors influencing buying decisions and market segmentation strategies.

CO3: To Explore various marketing strategies such as product development, pricing, distribution, and promotion, and their application in diverse business scenarios.

CO4: To Acquire practical skills in conducting market research, utilizing research methodologies, and interpreting data for informed marketing decisions.

CO5: To Demonstrate critical thinking and problem-solving abilities by applying marketing concepts to real-world situations through case studies, projects, and discussions.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	1	0	2	1	0	1	2	3	0	1	2	3	0

CO2	2	3	2	1	0	2	1	0	1	2	3	0	1	2	3
CO3	1	0	3	2	1	0	2	1	0	1	2	3	0	1	2
CO4	0	1	0	3	2	1	0	2	1	0	1	2	3	0	1
CO5		1	2	1	3	2	1	0	2	1	0	1	2	3	0

Unit 1

Fundamental concept of marketing - Market- meaning, definition, features, classification of the market, introduction to marketing, definition and scope of marketing, the evolution of marketing concepts, the importance of marketing in business, marketing and selling, Marketing mix- meaning, definition, elements of the marketing mix.

Unit 2

Consumer behavior – meaning, definition, factors influencing consumer behavior, buying process and decision-making, market segmentation- definition, benefits, the pattern of segmentation, targeting- meaning, strategies and benefits, positioning – benefits, and product positioning strategies.

Unit 3

Marketing Strategies- meaning and definition of marketing strategies, steps in drawing up marketing strategies, Product development, and life cycle- marketing strategies based on PLC Pricing strategies, Distribution channels, and logistics

Unit 4

Promotional Techniques, - meaning of promotion, promotion mix, Advertising and public relations, Sales promotions and direct marketing, Digital marketing and social media strategies.

Unit 5

Market Research and Analysis- meaning, Importance of market research, research methodologies, Data analysis and interpretation.

Textbook:

1. Philip Kotler, Gary Armstrong - Principles of Marketing - Pearson

References:

1. Kevin Lane Keller, Philip Kotler - Marketing Management - Pearson
2. Del I. Hawkins, David L. Mothersbaugh - Consumer Behavior: Building Marketing Strategy – McGraw Hill
3. Naresh K. Malhotra, Satyabhushan Dash - Marketing Research: An Applied Orientation - Pearson
4. Dave Chaffey and Fiona Ellis-Chadwick - Digital Marketing: Strategy, Implementation and Practice – Pearson

24OEL260**FILM APPRECIATION****0 1 2 3****Course Objective:**

This course offers an experiential approach to film appreciation, combining theoretical insights with practical analysis. Students will watch and critically evaluate a variety of films, learning to appreciate cinematic techniques, storytelling, and cultural impact. Designed as an open elective, the course aims to enhance students' understanding and enjoyment of films.

Course Outcome (CO):

By the end of this course, students will be able to:

- Identify and analyse key cinematic techniques used in films.
- Understand and appreciate the narrative structures and storytelling methods in films.
- Critically evaluate films from different genres and cultural backgrounds.
- Articulate informed critiques and analyses of films both verbally and in writing.
- Develop a personal aesthetic and critical approach to film appreciation.

Unit 1**Introduction to Film Appreciation**

Understanding film as an art form and cultural product- Basic film terminology shot, scene, sequence, mise-en-scene, Viewing and analyzing short films: identifying basic elements.

Unit 2**Cinematic Techniques and Storytelling**

In-depth study of shots, angles, and camera movements- Exploring the role of editing, sound, and lighting in storytelling- Screening and analysis: comparing different directorial styles

Unit 3**Masters of Cinema**

Alfred Hitchcock: Suspense and psychological thrillers- Akira Kurosawa: Epic storytelling and visual style- Quentin Tarantino: Non-linear narratives and stylized violence- Charlie Chaplin: Comedy and social commentary- Satyajit Ray: Realism and humanism in cinema.

Unit 4**Film Genre**

Introduction to major film genres: drama, comedy, horror, science fiction, documentary- Characteristics and conventions of each genre- Screening and discussion of representative films from each genre

Unit 5**Practical Film Analysis Workshop**

Hands-on film analysis sessions- Group projects: Analyzing selected films and presenting findings- Final project: in-depth analysis of a chosen film.

References:

1. Bordwell, David, and Kristin Thompson - Film Art: An Introduction – McGraw Hill Education
2. Corrigan, Timothy, and Patricia White - The Film Experience: An Introduction - Bedford/St. Martins
3. Giannetti, Louis - Understanding Movies - Pearson
4. Monaco, James - How to Read a Film: Movies, Media, and Beyond - Oxford University Press
5. Phillips, William H - Film: An Introduction - Bedford/St. Martins

24OEL261**INTRODUCTION TO MEDIA STUDIES****3 0 0 3****Course Objective:**

This introductory course in Media Studies aims to provide non-media students with a foundational understanding of the principles, theories, and practices within the field of media and communication. By the end of the course, students will be able to analyze and critically evaluate media texts, understand the role of media in society, and demonstrate proficiency in key concepts such as media literacy, communication theories, media industries, and ethical considerations.

Unit 1**Understanding Media and Communication**

Definition of media and communication - Functions and roles of media in society - Basic communication models (e.g., Shannon-Weaver model) - Theories of mass communication (e.g., agenda-setting theory, cultivation theory)

Unit 2**History and Evolution of Media**

Evolution of print media (e.g., newspapers, books) - Rise of electronic media (e.g., radio, television) - Impact of digital media and the internet

Unit 3**Media Industries and Technologies**

Overview of media industries (e.g., advertising, film, journalism) - Technological innovations in media production and distribution - Media convergence and its implications - Economic models of media production and distribution

Unit 4**Media Literacy and Criticism**

Definition and importance of media literacy - Key concepts in media criticism (e.g., representation, ideology, framing) - Strategies for analyzing media texts (e.g., semiotics, narrative analysis) - Ethical considerations in media production and consumption.

Unit 5**Media and Society**

Media effects on attitudes, behavior, and culture - Representation of gender, race, and class in media - Globalization and media flows - Media regulation and censorship

References:

1. Richard Campbell, Christopher R. Martin, Bettina Fabos - Media & Culture: An Introduction to Mass Communication – Macmillan Learning
2. Marshall McLuhan - Understanding Media: The Extensions of Man – MIT Press
3. Richard Campbell, Christopher R. Martin - Media Essentials: A Brief Introduction - Bedford/St Martins
4. W. James Potter - Introduction to Media Literacy - SAGE
5. Paul Marris and Sue Thornham - Media Studies: A Reader – New York University Press
6. James Curran, Nick Couldry - Media and Society: Production, Content, and Participation

7. David Barrat - Media Sociology - Routledge
8. John Fiske - Introduction to Communication Studies – Taylor & Francis
9. Arthur Asa Berger - Media and Communication Research Methods: An Introduction to Qualitative and Quantitative Approaches - SAGE

24OEL262**INTRODUCTION TO PSYCHOLOGY****3 0 0 3****Course Objective:**

This course offers a comprehensive introduction to the principles, theories, and applications of psychology. Through exploration of various psychological phenomena, students will gain insight into human behavior, cognition, emotion, and development. Topics covered include research methods, biological bases of behavior, sensation and perception, learning and memory, motivation and emotion, personality, social psychology, and psychological disorders.

Course Outcomes:

CO1: Recall and summarize key concepts and theories in psychology.

CO2: Explain the fundamental principles and theories that govern human behavior and mental processes.

CO3: Apply psychological concepts to analyze and interpret real-world scenarios.

CO4: Evaluate and critique psychological research studies and methodologies.

CO5: Design basic research studies and formulate hypotheses informed by psychological principles.

CO6: Create and organize hierarchies of psychological concepts and theories according to Bloom's Taxonomy, demonstrating higher-order thinking skills in analysis and synthesis. Syllabus:

Unit 1**Foundations of Psychology**

Overview of psychology, History of psychology, Research methods and ethics

Unit 2**Biological and Cognitive Processes**

Biological bases of behavior, Sensation and perception, Learning and memory

Unit 3**Motivation, Emotion, and Development**

Motivation and emotion, Lifespan development, Theories of personality

Unit 4**Social Psychology**

Social cognition and influence, Group dynamics, Cultural influences on behavior

Unit 5**Psychological Disorders and Interventions**

Classification and diagnosis of disorders, Etiology and treatment approaches, Mental health awareness and stigma reduction, Review and Application, application of psychological principles to real-life situations

References:

1. Scott O. Lilienfeld, Steven J. Lynn, Laura L. Namy, Nancy J. Woolf - Psychology: From Inquiry to Understanding - Pearson
2. James W. Kalat - Introduction to Psychology – Wadsworth Publishing
3. Wayne Weiten - Psychology: Themes and Variations – Cengage Learning
4. Don Hockenbury, Sandra Hockenbury - Discovering Psychology - W.H. Freeman & Co
5. Robert S. Feldman - Essentials of Understanding Psychology – McGraw Hill
6. Gregory J. Feist, Erika L. Rosenberg - Psychology: Perspectives, Connections – McGraw Hill
7. Saundra K. Ciccarelli, J. Noland White - Psychology: An Exploration - Pearson
8. Laura A. King - The Science of Psychology: An Appreciative View – McGraw Hill

24OEL263**INTRODUCTION TO GENDER STUDIES****3 0 0 3****Course Objective:**

This course introduces students to the foundational concepts, theories, and issues within gender studies. Through interdisciplinary approaches, students will explore the social, cultural, historical, and political dimensions of gender, with a focus on understanding how gender shapes individuals' experiences, identities, and societies.

Course Outcomes:

CO 1: Demonstrate an understanding of key concepts and theories within gender studies.

CO 2: Analyse the intersections of gender with other social categories such as race, class, sexuality, and nationality.

CO 3: Evaluate historical and contemporary issues related to gender inequality and social justice.

CO 4: Develop critical thinking skills through the examination of gendered representations in media, literature, and popular culture.

CO 5: Apply gender theories to real-world contexts and contemporary debates.

CO 6: Communicate effectively about gender-related topics through written and oral presentations.

Unit 1**Introduction to Gender Studies**

Introduction to Gender Studies as an academic discipline, Historical perspectives on gender roles and expectations, Key concepts: sex, gender, sexuality, and intersectionality, Feminist theories and their contributions to gender studies.

Unit 2**Gender and Identity**

Social construction of gender identities, Gender socialization and its impact on individuals, Transgender and non-binary identities, Intersectionality: Gender, race, class, and sexuality.

Unit 3**Gender and Power**

Patriarchy and its manifestations, Gender inequality in education, employment, and politics, Violence against women and LGBTQ+ individuals, Feminist activism and resistance movements.

Unit 4**Gender, Media, and Culture**

Gender stereotypes in advertising and the media, Gender representations in film, television, and literature, The role of social media in shaping gender identities and perceptions, Queer culture and LGBTQ+ representation in media.

Unit 5**Gender in Global Contexts**

Globalization and its impact on gender roles and relations, Gender and development: Empowerment vs. exploitation, Feminist perspectives on global issues such as poverty, migration, and environmental justice, Transnational feminism and solidarity movements.

References:

1. Judith Butler - Gender Trouble: Feminism and the Subversion of Identity - Routledge
2. Kimberlé Crenshaw - Intersectionality – The New Press
3. Simone de Beauvoir - The Second Sex – Vintage Classics
4. Bell Hooks - Feminism is for Everybody: Passionate Politics - Routledge
5. Julia Serano - Whipping Girl: A Transsexual Woman on Sexism and the Scapegoating of Femininity – Seal Press
6. Bonnie G. Smith - Global Feminisms Since 1945 – Taylor & Francis
7. Michael S. Kimmel - The Gendered Society – Oxford University Press

24OEL264**CONSTITUTION AND MEDIA ETHICS****3 0 0 3****Course Objective:**

This course provides an introduction to the principles and concepts of media ethics within the framework of the Indian Constitution. Students will explore the intersection of media practices with legal and ethical considerations, focusing on foundational principles of freedom of speech, press freedom, and the responsibilities of media professionals as enshrined in the Indian Constitution.

Through case studies and discussions, students will develop critical thinking skills to analyze ethical dilemmas in media production and consumption within the Indian context.

Course Outcomes:

CO1: Recall and summarize key constitutional principles relevant to media ethics, including fundamental rights and duties outlined in the Indian Constitution.

CO2: Explain the ethical responsibilities and challenges faced by media professionals in India in the context of constitutional rights.

CO3: Apply ethical theories and frameworks to analyze real-world media scenarios and dilemmas within the Indian legal and cultural landscape.

CO4: Evaluate the ethical implications of media content and practices using critical reasoning and judgment, with consideration for Indian constitutional principles.

CO5: Design ethical guidelines and strategies for media production and consumption informed by Indian constitutional principles and ethical theories.

CO6: Create and defend reasoned arguments regarding media ethics issues within the Indian context, demonstrating higher-order thinking skills in analysis and synthesis.

Unit 1

Introduction to the Indian Constitution and Fundamental Rights

Overview of the Indian Constitution: historical background, drafting process, and salient features, Fundamental rights guaranteed by the Indian Constitution, including freedom of speech and expression, freedom of the press, and right to information, Fundamental duties of Indian citizens and their relevance to media ethics.

Unit 2

Ethics in Journalism and Reporting in India

Journalistic ethics and codes of conduct in the Indian context. Objectivity, bias, and fairness in reporting within the Indian media landscape. The role of media in shaping public opinion and democratic discourse in India.

Unit 3

Ethics in Digital Media and Social Networking in India

Ethical considerations in online journalism and social media platforms in India. Privacy, anonymity, and surveillance issues in the Indian digital space. Challenges of combating fake news, misinformation, and digital manipulation in India.

Unit 4

Advertising, PR, and Corporate Communication Ethics in India

Ethics in advertising and marketing communications in the Indian market. Public relations ethics and professional responsibility in India. Corporate social responsibility and ethical communication practices in Indian businesses.

Unit 5

Media Regulation and Legal Issues in India: Media laws and regulations governing print, broadcast, and digital media in India. Ethical dilemmas in media coverage of legal proceedings in India. Media censorship, prior restraint, and freedom of information issues in India. Unit 6: Ethical Decision Making and Application in the Indian Media Context. Case studies and ethical dilemmas in media production and consumption in India.

Suggested References

1. K. Augustine - Media Ethics: Truth, Fairness and Objectivity
2. V. S. Gupta - Media Ethics: Cases and Controversies
3. R. K. Singh - Ethics in Journalism
4. V.N. Shukla - Indian Constitution: Text, Context and Interpretation
5. M. Neelamalar - Media Ethics: A Global Approach - PHI

6. Ganga S. Jhala - Mass Communication Ethics and Indian Philosophy
7. S. S. Gulshan - Mass Media Laws and Regulations in India
8. Kanchan K. Malik - Journalism Ethics in Indian Context

24OEL265**INTRODUCTION TO CALLIGRAPHY****3 0 0 3****Course Objective:**

Students will develop a basic understanding of calligraphy techniques, tools, and styles. They will learn to create beautiful letterforms and explore the expressive potential of calligraphy.

Course Outcomes:

CO1: Identify calligraphy tools and materials. Recall the historical significance of calligraphy.

CO2: Explain the principles of calligraphy strokes and spacing. Describe different calligraphy styles.

CO3: Practice basic calligraphy strokes. Create simple letterforms and words.

CO4: Critique calligraphy compositions for balance and aesthetics. Compare various calligraphy scripts.

CO5: Assess personal progress in calligraphy skills. Evaluate the effectiveness of different writing surfaces.

CO6: Design personalized calligraphy projects (e.g., greeting cards, quotes). Experiment with embellishments and flourishes.

Unit 1**Introduction to Calligraphy History and Styles**

Explore the origins of calligraphy. Study different calligraphy scripts (e.g., Gothic, Italic).

Unit 2**Foundational Techniques**

Learn pen angles, pressure, and rhythm.

Practice basic strokes (thin upstrokes, thick downstrokes).

Unit 3**Letterforms and Alphabets**

Master individual letterforms (uppercase and lowercase).

Create words using calligraphic alphabets.

Unit 4**Decorative Flourishes and Embellishments**

Add artistic elements (swashes, loops) to lettering.

Experiment with decorative touches.

Unit 5**Personal Calligraphy Projects**

Apply skills to create personalized pieces.

Reflect on the expressive possibilities of calligraphy.

References:

1. David Haris - The Calligrapher's Bible - Herbert Press
2. Sheila Waters - Foundations of Calligraphy – John Neal Book Seller
3. Eleanor Winters - Mastering Copperplate - Dover Publications
4. David Harris - The Art of Calligraphy: A Practical Guide to the Skills and - Dorling Kindersley
5. Molly Suber Thorpe - Modern Calligraphy - St. Martin's Griffin Publication
6. Julien Chazal - Calligraphy: A Complete Guide - Stackpole Books

240EL266**INTRODUCTION TO BRANDING****3 0 0 3****Course Objective:**

Students will develop a basic understanding of branding techniques, strategies, and creative elements. They will learn how to create and manage effective brand identities.

Course Outcomes:

CO1: Identify key branding concepts and terminology. Recall the importance of consistent brand messaging.

CO2: Explain the elements that contribute to a strong brand identity. Describe the role of branding in marketing and communication.

CO3: Develop basic brand guidelines (e.g., logo usage, color palette). Create simple brand collateral (e.g., business cards, letterheads).

CO4: Evaluate existing brand identities (case studies). Analyze brand consistency across different touchpoints.

CO5: Assess the effectiveness of branding strategies. Critique brand messaging for alignment with organizational goals.

CO6: Design a basic brand identity for a fictional company. Develop a brand positioning statement.

Unit 1**Introduction to Branding Concepts**

Definition of branding. Importance of brand consistency. Brand vs. product.

Unit 2**Elements of Brand Identity**

Logo design and visual identity. Brand colors, typography, and imagery.

Unit 3**Brand Strategy and Positioning**

Target audience identification. Unique selling proposition (USP). Brand positioning matrix.

Unit 4**Brand Communication and Marketing**

Creating brand messages. Social media branding. Content marketing for brand awareness.

Unit 5**Brand Management and Evaluation**

Brand audits and assessments. Tracking brand performance. Rebranding considerations.

References:

1. Michael Johnson - Branding: In Five and a Half Steps – Thames and Hudson
2. Donald Miller - Building a Story Brand – Harper Collins
3. Alina Wheeler - Designing Brand Identity - Wiley
4. Marty Neumeier - The Brand Gap – New Riders Publication
5. Al Ries, Laura Ries - 22 Immutable Laws of Branding – Profile Books
6. David Airey - Identity Designed: The Definitive Guide to Visual Branding - Rockport Publishers

240EL267**INTRODUCTION TO INDIAN SCULPTURE****3 0 0 3****Course Objective:**

Introduction to Indian Sculptures is a captivating journey through the artistic heritage of India, where stone, metal, and wood come alive in intricate forms. This course delves into the soul of Indian culture, exploring the evolution of sculptural traditions across different periods and regions. From the serene grace of Mauryan sculptures to the vibrant Chola bronzes, students will unravel the stories embedded in each chisel mark. We'll discuss techniques, materials, and the spiritual context that shaped these masterpieces. By the end of this course, students will not only appreciate the aesthetics but also be inspired to create their own sculptural expressions, echoing the timeless legacy of Indian art.

Course Outcomes:

CO1: Recall basic facts about Indian sculpture.

CO2: Explain the significance of different styles and materials used in Indian sculpture.

CO3: Analyze and interpret specific works of Indian sculpture.

CO4: Explore the cultural and historical context of various Indian sculptural style.

CO5: Assess the aesthetic value of different sculptures.

CO6: Produce their own artworks inspired by Indian sculptural traditions

Unit 1**Introduction to Indian Sculpture**

Definition of sculpture. History of Indian sculpture. Techniques and materials used in Indian sculpture.

Unit 2**Early Indian Sculpture:**

Mauryan period sculpture. Gandhara art. Mathura art

Unit 3**Medieval Indian Sculpture:**

Gupta period sculpture. Chola bronzes. Hoysala sculptures

Unit 4**Late Medieval and Early Modern Indian Sculpture:**

Vijayanagara sculptures. Mughal period sculptures

Unit 5**Contemporary Indian Sculpture:**

Exploration of modern and contemporary Indian sculptors

References:

1. John Guy - Indian Temple Sculpture - Victoria & Albert Museum Publication
2. Heinrich Zimmer - The Art of Indian Asia: Its Mythology and Transformations - Motilal Banarsidass Publishers
3. Pratap Aditya Pal - Indian Sculpture: A Catalogue of the Los Angeles County Museum of Art Collection - University of California Press
4. Vidya Dehejia - The Sensuous and the Sacred: Chola Bronzes from South India – Amer Federation of Arts Publication
5. Susan Huntington - The Art of Ancient India - Motilal Banarsidass Publishers
6. Ananda K. Coomaraswamy - The Dance of Shiva: Fourteen Indian Essays - Oriental Book Company

240EL268**INTRODUCTION TO FIGURE DRAWING****0 1 2 3****Course Objective:**

In this course, students will explore the art of capturing the human form through drawing. We'll delve into the rich history of figure drawing, from ancient classical sculptures to contemporary interpretations. Students will learn essential techniques, study anatomy, and experiment with light and shadow. By the end of the course, they'll not only appreciate the beauty of the human body but also create their own expressive figure drawings.

Course Outcomes:

- CO1:** Recall basic facts about figure drawing.
- CO2:** Explain the significance of different techniques and materials used in figure drawing.
- CO3:** Analyze and interpret specific works of figure drawing.
- CO4:** Explore the cultural and historical context of various figure drawing styles.
- CO5:** Assess the aesthetic value of different figure drawings.
- CO6:** Produce their own artworks inspired by figure drawing traditions.

Unit 1**Introduction to Figure Drawing**

Definition of figure drawing. History of figure drawing. Techniques and materials used in figure drawing.

Unit 2**Basic Anatomy**

Proportions and measurements. Skeletal structure. Muscular structure

Unit 3**Light and Shadow**

Value scales. Chiaroscuro. Cast shadows.

Unit 4**Composition and Perspective**

Rule of thirds. Golden ratio. One-point, two-point, and three-point perspective

Unit 5**Advanced Techniques**

References:

1. Andrew Loomis - Figure Drawing for All It's Worth – Titan Books
2. Jack Hamm - Drawing the Head and Figure – Tarcher Perigee Publication
3. David K. Rubins - The Human Figure: An Anatomy for Artists – Penguin Books
4. Sarah Simblet, John Davis - Anatomy for the Artist – Dorling Kingsley
5. Kimon Nicolaides - The Natural Way to Draw – Read Books
6. Burne Hogarth - Dynamic Anatomy - Watson-Guption Publications

24OEL269**INTRODUCTION TO PRODUCT SKETCHING****0 1 2 3****Course Objective:**

This course aims to introduce students to the fundamental principles of sketching in the context of product design. The course will cover both 2D and 3D sketching techniques, emphasizing the importance of visual communication in the design process. Students will learn to: Understand the role of sketching in product design. Develop basic sketching skills using different materials. Apply perspective and shading techniques to represent 3D forms. Communicate design ideas effectively through sketches. Explore the concept of family of forms and metaphors in design.

Course Outcomes:

- CO1:** Identify different types of sketching materials.
- CO2:** Explain the significance of sketching in the design process.
- CO3:** Create 2D and 3D sketches of simple objects.
- CO4:** Critique and analyze existing product sketches.
- CO5:** Generate new forms through sketching.
- CO6:** Assess the impact of metaphors in shaping design concepts.

Unit 1**Introduction to 2D and 3D Form**

Basics of line drawing and shape representation. Radian manipulation in 2D and 3D forms.

Unit 2**Exploration of Surface Textures**

Techniques for depicting different material textures. Rendering textures in sketches.

Unit 3**Form Transition**

Understanding how forms transition from 2D to 3D. Sketching form variations.

Unit 4**Imagination and Insight**

Using metaphors to inspire new forms. Developing creative sketches.

Unit 5**Sketching Techniques**

Perspective drawing in product design. Effective use of line and shadow.

References:

1. Koos Eissen, Roselien Steur - Sketching: Drawing Techniques for Product Designers
2. Erik Olofsson and Klara Sjolen - Design Sketching
3. Scott Robertson - How to Draw: Sketching and Drawing Objects and Environments from Your Imagination – Design Studio Press
4. Hardi Meybaum - The Art of Product Design: Changing How Things Get Made - Wiley
5. Bill Buxton - Sketching User Experiences: The Workbook - Morgan Kaufmann
6. **Conrad B. Rider - Sketching for Product Design and AEC**

24OEL270**BASICS OF WATER COLOUR PAINTING****0 1 2 3****Course Objective:**

By the end of this course, students will be able to: Understand the history and significance of watercolour painting as an art form. Master foundational techniques for creating beautiful watercolour paintings. Apply watercolor painting skills to create expressive and evocative artworks. Explore various watercolour painting styles and their unique characteristics. Develop an appreciation for the aesthetics and versatility of watercolour painting.

Course Outcomes:

CO1: Understand the history and significance of watercolour painting as an art form. **CO2:**

Develop an appreciation for the aesthetics and versatility of watercolour painting. **CO3:**

Apply watercolour painting skills to create expressive and evocative artworks.

CO4: Explore various watercolour painting styles and their unique characteristics.

CO5: Critique your own work and that of others in terms of composition principles.

CO6: Apply design concepts to create visually engaging artworks.

Unit 1**Introduction to Water colour Painting History and Styles**

Explore the origins of watercolour painting and its cultural significance. Study different watercolour painting styles (such as traditional, contemporary, and experimental).

Unit 2**Foundational Techniques**

Learn about brush types, sizes, and shapes. Practice basic techniques (such as washes, glazes, and layering).

Unit 3**Colour Theory and Mixing**

Master colour theory concepts (such as hue, saturation, value). Experiment with colour mixing to create harmonious palettes.

Unit 4

Composition and Design

Learn about composition principles (such as balance, contrast, rhythm). Apply design concepts to create visually engaging artworks.

Unit 5

Project Work and Personal Expression

Apply watercolour painting skills to create personalized projects (such as landscapes, portraits, or still lifes). Reflect on the expressive potential of watercolour painting.

References:

1. Tom Hoffmann - Watercolor Painting: A Comprehensive Guide for Artists - Watson-Guption Publication
2. Erik Olofsson and Klara Sjolen - Design Sketching
3. Gordon MacKenzie - The Watercolorist's Essential Notebook: Keep Painting! A Treasury of Tips to Inspire Your Watercolor Painting Adventure - North Light Books
4. Michael Reardon - Watercolor Techniques: Painting Light and Color in Landscapes and Cityscapes - North Light Books
5. Chuck Long - Watercolor Success! 52 Essential Tips for Painting Better Watercolors
6. Kelly Klapstein - The Art of Watercolor Lettering: A Beginner's Step-by-Step Guide to Painting Modern Calligraphy and Lettered Art - Quarry Books
7. Haridas Nareekal - Understanding Watercolour: A Book on Watercolour Painting

24OEL271 BASICS OF LANDSCAPE PAINTING IN WATER COLOURS 0 1 2 3

Course Objective:

By the end of this course, students will be able to: Understand the significance of landscape painting in art history and its role in visual storytelling. Apply foundational watercolour techniques to create expressive and realistic landscape artworks. Analyze and interpret various landscape elements (such as skies, trees, water, and mountains) in their paintings. Evaluate their own work in terms of composition, colour harmony, and mood. Create original landscape paintings that evoke emotions and connect with viewers.

Course Outcomes:

- CO1:** Understand the significance of landscape painting in art history.
- CO2:** Analyze and interpret various landscape elements in paintings.
- CO3:** Apply foundational watercolour techniques to create expressive landscape artworks.
- CO4:** Evaluate your own work in terms of composition and colour harmony.
- CO5:** Critique landscape paintings based on their emotional impact.
- CO6:** Create original landscape paintings that connect with viewers.

Unit 1

Introduction to Landscape Painting

Explore the historical context of landscape painting. Understand the role of landscapes in visual storytelling.

Unit 2

Tools and Materials for Landscape Painting

Learn about watercolour brushes, papers, and pigments suitable for landscapes. Experiment with different brush strokes and textures.

Unit 3

Foundational Techniques for Landscapes

Practice wet-on-wet and wet-on-dry techniques. Study colour mixing for natural elements (such as grass, rocks, and water).

Unit 4

Elements of Landscape Composition

Analyze the visual components of landscapes (horizon lines, focal points, foreground-background balance). Explore techniques for creating depth and perspective.

Unit 5

Specific Landscape Elements

Study how to paint skies (clouds, sunsets, and atmospheric effects). Explore techniques for trees, foliage, and water (rivers, lakes, and reflections). **Creating Mood and Emotion in Landscapes:** Understand how colour choices and lighting impact the mood of a landscape. Experiment with different approaches to evoke emotions in your paintings.

References:

1. Ron Ranson - Watercolor Landscape
2. Gordon MacKenzie - **The Watercolorist's Essential Notebook: Keep Painting! A Treasury of Tips to Inspire Your Watercolor Painting Adventure - North Light Books**
3. Michael Reardon - **Watercolor Techniques: Painting Light and Color in Landscapes and Cityscapes - North Light Books.**
4. Tom Hoffmann - **Watercolor Painting: A Comprehensive Guide for Artists - Watson-Guption Publication**
5. Chuck Long - **Watercolor Success! 52 Essential Tips for Painting Better Watercolors**
6. Haridas Narekal - **Understanding Watercolour: A Book on Watercolour Painting**
7. Charles LeClair - **The Art of Watercolor: Techniques and New Directions – Prentice Hall**

24OEL272

BASICS OF OIL PAINTING

0 1 2 3

Course Objective:

This course serves as an introduction to the materials and techniques used in oil painting. Emphasis will be placed on developing mastery of techniques, understanding composition, and exploring color as a vehicle for visual expression.

Course Outcomes:

- CO1:** Students will **demonstrate knowledge** of various oil painting techniques, including brushwork, color mixing, and surface preparation.
- CO2:** Students will be able to **describe** the aesthetics and techniques used by old masters and contemporary painters.
- CO3:** Students will **apply** contour, gesture, and value (tones) in their oil paintings.
- CO4:** Students will **explore** principles of composition and design, creating dynamic compositions in their artwork.
- CO5:** Students will **develop a unique personal vision** in their oil paintings, integrating technical skills with creative expression.
- CO6:** Students will **create and critique** works of fine art using aesthetic principles, evaluating their own and others' paintings.

Unit 1**Introduction to Oil Painting Techniques**

Materials and tools. Color mixing. Brushwork and application

Unit 2**Composition and Design**

Principles of composition. Creating dynamic compositions

Unit 3**Still Life Painting**

Observational skills. Rendering form and texture

Unit 4**Figure Painting**

Anatomy and proportions. Capturing gesture and movement

Unit 5**Landscape Painting**

Perspective and depth. Atmospheric effects

References:

1. Harold Speed - Oil Painting Techniques and Materials - Dover Publications
2. Kathleen Staiger - The Oil Painting Course You've Always Wanted - Watson-Guption Publication
3. Ian Sidaway - Color Mixing Bible - Watson-Guption Publication
4. Suzanne Brooker - The Elements of Landscape Oil Painting - Watson-Guption Publication
5. Ralph Mayer - The Artist's Handbook of Materials and Techniques – Viking Publication
6. Linda Cateura - Oil Painting Secrets from a Master - Watson-Guption Publication

24OEL273**ANCHORING AND PROGRAMME CASTING****0 1 2 3**

This course is designed to equip students with the essential skills required for effective anchoring and media presentation. Through a combination of theoretical instruction, practical exercises, and hands-on projects, students will learn the fundamentals of on-camera performance, scriptwriting, audience engagement, and the use of media technology. The course will also address the ethical considerations and professional standards necessary for a successful career in media presentation.

Course Objectives:

- To develop on-camera performance and presentation skills.
- To master the techniques of scriptwriting and live reporting.
- To enhance the ability to engage and interact with audiences effectively.
- To learn the technical aspects of media production, including lighting, sound, and teleprompter use.
- To understand the ethical considerations and professional standards in media presentation.

Unit 1**Fundamentals of Anchoring**

Introduction to anchoring and media presentation, Role and responsibilities of an anchor
Voice modulation, body language, and facial expressions, overcoming stage fright and building on-camera confidence, Practicum: Basic anchoring exercises and on-camera introductions.

Unit 2**Scriptwriting and Content Development**

Principles of scriptwriting talk shows and interviews, Structuring scripts for different formats: news bulletins, live reports, feature stories, writing engaging headlines and lead-ins, Techniques for ad-libbing and improvisation, Practicum: Writing and delivering news scripts.

Unit 3**Audience Engagement and Interaction**

Techniques for engaging and retaining audience attention, Effective use of language and storytelling in media presentation, conducting interviews: Asking effective questions and managing responses, handling live audience interactions and on-air call-ins, Practicum: Simulated live broadcasts and interview sessions.

Unit 4**Technical Skills and Media Technology**

Basics of camera operation and shot composition, Understanding and using teleprompters effectively, Lighting and sound techniques for on-camera presentation, Introduction to video editing and post-production basics, Practicum: Recording and reviewing practice segments with technical setups.

Unit 5**Professional Standards and Ethics**

Ethical considerations in media presentation and journalism, managing bias and maintaining objectivity, Dealing with breaking news and sensitive topics responsibly, Professional standards and best practices for anchors, Practicum: Case studies and ethical dilemma discussions.

References:

1. C.A. Tuggle, Forrest Carr, Suzanne Huffman - Broadcast News Handbook: Writing, Reporting, and Producing – McGraw Hill
2. Kenneth T. Kawamoto - Television News Anchoring: A Handbook for the Television News Professional – AITBS Publishers
3. Selected articles, case studies, and multimedia resources

24OEL274**BASICS OF PHOTOGRAPHY****0 1 2 3****Course Objective:**

This course aims to equip students with comprehensive knowledge and practical skills in photography techniques and practices essential for effective communication. Through a combination of theoretical learning and hands-on exercises, students will develop a deep understanding of various photographic concepts, tools, and methods, enabling them to create compelling visual narratives and imagery.

Course Outcome (CO):

By the end of this course, students will be able to:

CO1: Learn basic shooting techniques, including focus and sharpness.

CO2: Explain the relationship between aperture, shutter speed, and ISO in achieving proper exposure.

CO3: Explore various framing techniques.

CO4: Explain the concept of white balance and its importance in different lighting conditions.

CO5: Develop advanced shooting techniques and explore specialized areas of photography such as macro or street photography.

CO6: Create and present a photography project, demonstrating an understanding of various concepts and techniques learned throughout the course.

Unit 1**Introduction to Photography**

Introduction to camera types, components, and basic operations -Hands-on exercises: Camera handling and basic shooting techniques, Focus and sharpness.

Unit 2**Basics Framing and Composition**

Focus Attention, Rule of thirds, leading lines, balancing elements in a frame, and framing techniques.

Unit 3**Fundamentals of Exposure**

Camera Operation and Manual Settings. - Understanding the exposure triangle: aperture, shutter speed, and ISO. - Exposure metering modes and techniques. - Depth of field and its creative applications. Motion blur control and techniques.

Unit 4

Lighting Techniques

White balance and its uses in different lighting situations. - Natural light vs. artificial light: characteristics and applications. - Understanding light quality, direction, and intensity. - Using reflectors, diffusers, and artificial lighting equipment. - Hands-on exercises: Lighting setups and portrait photography.

Unit 5

Project

Hands-on exercises: shooting techniques and exploration of photography.
Project and presentation on different topics in photography.

References:

1. Michael Langford - Langford's Basic Photography: The Guide for Serious Photographers – Focal Press/Routledge
2. Fil Hunter, Steven Biver, Paul Fuqua - Light Science and Magic: An Introduction to Photographic Lighting – Focal Press/Routledge
3. Michael Freeman - The Photographer's Eye: Composition and Design for Better Digital Photos – Focal Press
4. Scott Kelby - The Digital Photography Book - Peachpit Press

24OEL275

BASICS OF VIDEOGRAPHY

0 1 2 3

Course Objectives:

The objective of this course is to provide students with hands-on experience in the fundamental techniques and skills necessary for videography. Students will learn the basics of camera operation, lighting, sound recording, editing, and the overall process of creating high-quality video content. By the end of the course, students will complete a short video project showcasing their skills and creativity in various videography techniques.

Course Outcomes (CO):

By the end of this course, students will be able to:

CO1 Recall terminology related to digital video camera settings, lenses, camera support systems, audio settings, basic light setup, and composition.

CO2 Understand the fundamental principles of digital videography including resolution, frame rates, camera settings, camera support systems. Knowing basic lighting setup, shot types and different compositions.

CO3 Apply technical skills in operating digital cameras, camera support system, lighting setups,

and audio recording equipment to effectively capture high-quality video footage in various shooting environments.

CO4 Critically evaluates video compositions in video productions, identifying strengths and areas for improvement.

CO5 Assess their own video projects and those of their peers, providing constructive feedback based on aesthetic principles, technical execution, and storytelling effectiveness.

CO6 Design and execute a comprehensive digital video project, considering pre-production planning, production logistics, and post-production workflows. Create a video project showcasing diverse videography skills.

Unit 1

Introduction to Videography and Equipment

- Types of digital video cameras, lenses, and their functions.
- Camera settings: resolution and frame rate.
- Basic camera operations: focusing, white balance, and exposure.
- Introduction to tripods, stabilizers, and other support equipment.

Unit 2

Lighting Techniques

- Types of lights: key light, fill light, back light.
- Lighting setups: three-point lighting and natural light usage.
- Color temperature and white balance adjustment.

Unit 3

Sound Recording and Audio Equipment

- Importance of sound in videography.
- Basics of sound recording: levels, clarity, and background noise.
- Syncing audio with video.

Unit 4

Video Shooting Techniques and Composition

- Basics of shot composition and framing.
- Camera movements: pans, tilts, tracking, and zooms.
- Script and shot planning.

Unit 5

Video Editing and Post-Production

- Introduction to video editing software (e.g., Adobe Premiere, Mobile video editing applications)
- Basic editing techniques: cutting, transitions.
- Adding titles and credits.

References:

Brown, B. - Cinematography: Theory and Practice: Image Making for Cinematographers and Directors - Focal Press.

Rabiger, M - Directing: Film Techniques and Aesthetics - Routledge.

24OEL276**INTRODUCTION TO FASHION PHOTOGRAPHY****0 1 2 3****Course Objective:**

The primary objective of the Fashion Photography course is to equip students with the skills and knowledge necessary for capturing fashion images. Students will explore the intersection of fashion, aesthetics, and visual storytelling through photography. By the end of the course, they should be proficient in creating high-quality fashion photographs.

Course Outcomes:

CO1: Learn basic shooting techniques, including focus and sharpness.

CO2: Apply principles of composition, and camera techniques to create fashion images.

CO3: Critically evaluate fashion photographs in terms of aesthetics and lighting choices.

CO4: Compare and work with natural light and studio lighting setups for outdoor and studio fashion shoots.

CO5: Apply their knowledge through practical shooting techniques, exploring various aspects of fashion photography.

CO6: create and deliver presentations on different fashion photography topics, enhancing their communication abilities.

Unit 1**Introduction to Photography**

Introduction to camera types, components, and basic operations -Hands-on exercises: Camera handling and basic shooting techniques, Focus and sharpness.

Unit 2**Foundations of Fashion Photography**

Introduction to Fashion Photography: Overview of Visual Aesthetics in Fashion: Composition rules, Styling and posing.

Unit 3**Fundamentals of Exposure**

Camera Operation and Manual Settings. - Understanding the exposure triangle helps fashion photography: aperture, shutter speed, and ISO. Depth of field and its creative applications. -Motion blur control and techniques.

Unit4**Fashion Lighting Techniques**

Natural Light vs. Studio Lighting: Outdoor fashion shoots, Studio equipment - setups (softboxes, reflectors, etc.)

Unit 5**Project**

Hands-on exercises: shooting techniques and exploration of fashion photography.

Project and presentation on different topics of fashion photography.

References:

1. Bruce Smith - Fashion Photography: A Complete Guide to the Tools and Techniques of the Trade - Amphoto Books

2. Eliot Siegel - The Fashion Photography Course: First Principles to Successful Shoot - The Essential Guide - Thames & Hudson Publication

24OEL278**FILM THEORY****3 0 0****3****Course Objective:**

This course provides a fundamental introduction to film theory, focusing on essential concepts, historical perspectives, and basic analysis techniques. Designed as an open elective, it aims to equip students with the tools to understand and appreciate films critically.

Course Outcomes (CO):

By the end of this course, students will be able to:

CO1: Identify and analyse different types of shots, angles, and camera movements, and explain their significance in film storytelling.

CO2: Understand and apply key editing techniques and concepts to evaluate the role of the editor in shaping a film's narrative structure and rhythm.

CO3: Recognize and differentiate between diegetic and non-diegetic sound and analyse the functions and techniques of sound in creating mood, realism, and audience engagement.

CO4: Define and discuss the importance of film genres, analyse common genre conventions and expectations, and understand the evolution and blending of genres over time.

CO5: Compare and contrast major film theories such as formalism, realism, feminist theory, auteur theory, and structuralism, and apply these theories to the analysis of films.

Unit 1**Shots, Angles, Camera Movements, and Mise-en-Scene.**

Definition and importance of shots in film: long shot, medium shot, close-up, extreme close-up

Camera angles: high angle, low angle, eye-level, Dutch angle- Camera movements: pan, tilt, tracking, dolly, crane, handheld, zoom- Mise-en-scene: elements and significance (setting, costume, lighting, composition)

Unit 2**Editing in Film**

Definition and importance of editing in film- Types of editing: continuity editing, montage, cross-cutting, jump cuts- The role of the editor: pacing, rhythm, and narrative structure- Key concepts: match on action, shot/reverse shot, eyeline match, parallel editing.

Unit 3**Sound in Film**

Importance of sound in film: diegetic vs. non-diegetic sound- Elements of sound: dialogue, sound effects, music, silence- Functions of sound: creating mood, enhancing realism, guiding audience attention-Techniques: sound bridges, sound perspective, off-screen sound.

Unit 4**Film Genre**

Definition and importance of genre in film- Analysis of common genres: horror, comedy, drama, science fiction, film noir- Genre conventions and audience expectations- Evolution of genres over

time and genre blending.

Unit 5

Overview of Film Theory

Formalism vs. realism-Feminist film theory: the male gaze and gender representation-Auteur theory: significance and critique-Structuralism and semiotics: basic principles and application.

References:

1. Bordwell, David, and Kristin Thompson - Film Art: An Introduction – McGraw Hill.
2. Nowell-Smith, Geoffrey - Making Waves: New Cinemas of the 1960s – Continuum
3. Bazin, André - What Is Cinema? Vol. 1 - University of California Press

24OEL279

EVENT MANAGEMENT

3 0 0 3

Course Objective:

This course aims to equip students with the knowledge, skills, and practical experience necessary to plan, coordinate, and execute successful events across various industries. Through theoretical learning, hands-on exercises, and real-world case studies, students will develop proficiency in event management principles, including budgeting, marketing, operations, legal compliance, and ethical considerations. By the end of the course, students will be prepared to excel as competent and ethical event managers capable of delivering memorable and impactful events.

Course Outcomes:

CO1: Demonstrate proficiency in planning, coordinating, and executing various types of events.

CO2: Apply budgeting and financial management principles to effectively manage event finances.

CO3: Develop comprehensive event marketing strategies utilizing both traditional and digital channels.

CO4: Exhibit proficiency in vendor selection, negotiation, and management for successful event execution.

CO5: Understand and apply legal and ethical considerations in event planning and execution.

CO6: Evaluate the success of events through post-event analysis and apply lessons learned to future event management endeavours.

Unit 1

Introduction to Event Management

Understanding the concept and scope of event management, Historical overview of event management, Types of events and their characteristics, Role, and responsibilities of an event manager.

Unit 2

Event Planning and Coordination

The event planning process: from conception to execution, Budgeting and financial management for events, Vendor selection, negotiation, and management, Logistics, and operations management for events.

Unit 3

Marketing and Promotion for Events

Developing event marketing strategies, utilizing traditional and digital marketing channels, Creating promotional materials and campaigns, Sponsorship acquisition and management.

Unit 4

Event Execution and Operations

On-site management and coordination, Handling emergencies and crisis management, Guest and attendee management, Evaluating event success and post-event analysis.

Unit 5

Event Legal and Ethical Considerations

Legal aspects of event management: contracts, permits, and insurance, Ethical considerations in event planning and execution, Risk management strategies for events, Sustainability practices in event management.

References:

1. Razaq Raj, Sumeet Malik - Event Management: Principles and Practices - SAGE
2. Judy Allen - Event Planning: The Ultimate Guide to Successful Meetings, Corporate Events, Fundraising Galas, Conferences, Conventions, Incentives, and Other Special Events - Wiley
3. Leonard H. Hoyle - Event Marketing: How to Successfully Promote Events, Festivals, Conventions, and Expositions - Wiley
4. Tarlow Peter and Uysal Muzaffer - Risk Management in Events: An Introduction -
5. Judy Allen - The Business of Event Planning: Behind-the-Scenes Secrets of Successful Special Events - Wiley
6. Laura Capell - Event Management for Dummies – John Wiley and Sons

24OEL280

DOCUMENTING SOCIAL ISSUES

0 1 2 3

Course Objective:

The objective of the course on documenting social issues is to equip students with the knowledge, skills, and ethical understanding necessary to effectively research, document, and communicate about contemporary social issues through various mediums such as writing, photography, videography, and multimedia presentation.

Course Outcomes:

CO 1: Identify and analyse key social issues in contemporary society.

CO 2: Develop proficiency in a range of research methods for documenting social issues.

CO 3: Demonstrate competence in visual storytelling through photography and videography.

CO 4: Develop strong writing skills for advocating social change through various mediums.

CO 5: Create multimedia presentations to effectively communicate social issues to diverse audiences.

CO 6: Understand the ethical considerations involved in documenting and presenting social issues.

Unit 1

Introduction to Social Issues Documentation

Understanding the importance of documenting social issues, Identifying key social issues in

contemporary society, Ethical considerations in documenting social issues.

Unit 2

Research Methods for Social Issues Documentation

Conducting literature reviews on social issues, Data collection techniques: interviews, surveys, and observation, Introduction to qualitative and quantitative analysis methods.

Unit 3

Visual Documentation of Social Issues

Photography techniques for social documentation, Videography and documentary filmmaking basics, Visual storytelling and its impact on social change.

Unit 4

Writing for Social Change

Narrative journalism and feature writing, Op-ed and advocacy writing, crafting compelling narratives to raise awareness and inspire action.

Unit 5

Multimedia Presentation and Distribution

Creating multimedia presentations using various platforms, Strategies for effective distribution and outreach, Leveraging social media and online platforms for maximum impact.

References:

1. Sheila Curran Bernard - Documentary Storytelling: Creative Nonfiction on Screen - Focal Press
2. John W. Creswell - Qualitative Inquiry and Research Design: Choosing Among Five Approaches - SAGE
3. Gillian Rose - Visual Methodologies: An Introduction to Researching with Visual Materials - SAGE
4. Howard S. Becker - Writing for Social Scientists: How to Start and Finish Your Thesis, Book, or Article - University of Chicago Press
5. Seth Gitner - Multimedia Storytelling for Digital Communicators in a Multiplatform World - Routledge

24OEL281

COMMUNICATION STRATEGIES FOR EVENT MANAGEMENT 2013

Course Objectives:

To introduce the students to the techniques of business communication. To inculcate the skills of event management.

Course Outcomes:

CO1: Describe Business communication and Event Management.

CO2: Apply the principles of event management.

CO3: Demonstrate the use of various media tools to manage events.

CO4: Develop the ability to communicate effectively in business situations.

CO – PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1				2	2										
CO2		2												1	
CO3			2										1		
CO4	2					2									

Unit 1

Introduction to Event Management and Communication - Defining events, Types of events, Event Team, Principles of event Management, SWOT Analysis, Introduction to communication - principles, forms and objectives of communication, barriers to effective communication, types and techniques of effective communication. The cross-cultural dimensions of business communication. Business and social etiquette.

Unit 2

Event Planning, Team Management and Group communication - Event Planning - Creativity, Taking a brief, Timelines and budgeting, Event Calendar, Creation of Check list, Group communication - importance, meetings, group discussions. Video conferencing. Reporting an event - types of business reports - format, choice of vocabulary, coherence and cohesion.

Unit 3

Marketing of Events and presentation- The Need for Marketing, Event Promotion, Tools of Promotion - Advertising, Public Relations, Media kit, Direct Marketing, Word of Mouth, Hospitality, Websites, The Promotion Schedule, Planning a Promotion Campaign for an Event. Event Sponsorship, Event Organizer, Event Partners, Event Associates, sponsorships. Techniques of Presentation.

Unit 4

Business Communication and propaganda - Understanding Business Communication – types and techniques – PR strategies - methods of propaganda – use of media (print and electronic) – use of celebrities.

Unit 5

Writing press releases and reports - Define Press Release – features of press release – need for press release and reports – drafting press release and report for an event – media relations for business promotion

REFERENCE BOOKS:

1. Devesh Kishore, Ganga Sagar Singh - Event Management: A Blooming Industry and an Eventful Career - Har-Anand Publications
2. Swarup K. Goyal - Event Management - Adhyayan Publishers

SUGGESTED READING:

1. Savita Mohan - Event Management and Public Relations - Enkay Publishing House
2. Semenik - Promotion and IMC - Thomson.
3. Hory Sankar Mukerjee - Business Communication: Connecting at Work
4. Bryan a Graner: HBR Guide to Better Business Writing- 2013

5. Leslier & Flat lay - Basic Business communication - McGraw Hill.
6. Savita Mohan - Event Management and Public Relations - Enkay Publishing House.
7. Steve Mandel - Effective Presentation Skills: A Practical Guide for Better Speaking
8. Devesh Kishore, Ganga Sagar Singh - Event Management: A Booming Industry and an Eventful Career - Har-anand Publications
9. Swarup K. Goyal - Event Management - Adhyayan Publisher
10. Savita Mohan - Event Management and Public Relations - Enkay Publishing House.
11. Anton Shone, Bryn Parry - Successful Event Management - A Practical Handbook
12. July Allen - Event Planning - The ultimate guide - Wiley
13. S.J. Sebellin Ross - Public Relations – Kindle edition

Evaluation Pattern:

Assessment Component	Weightage (Internal)	Weightage (External)
Continuous Assessment	30 (Lab 20 + Theory 10)	
Mid Term	30	
End Sem		40

24OEL282 EFFECTIVE LEADERSHIP THROUGH NON-VIOLENCE IN COMMUNICATION 3 0 0 3**Course Objectives:**

To understand the principles of non-violent communication and its role in effective leadership.

To comprehend the importance of positive thinking, trust and connection in building relationships To develop the skill of group work through empathetic communication

To engage in discussions and debates on ethical leadership practices and the importance of non-violence in communication.

Course Outcomes:

CO1 Identify the principles of non-violent communication.

CO2 Apply strategies for building trust and fostering connection in communication

CO3 Develop emotional intelligence for effective leadership.

CO4 Create a culture of respect, inclusivity, and collaboration.

CO5 Implement non-violent communication in everyday leadership scenarios.

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3													2	
CO2		2													
CO3				3											
CO4					3										3
CO5								3							

Unit 1

Introduction to Non-violent Communication-Communication as an essential soft skill-Understanding the principles of non-violent communication – importance of empathy and active listening in leadership- principles of democracy in communication - Assertive communication, Aggressive
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communication, and Passive communication

Unit 2

Building trust and connection- Strategies for building trust and fostering connection in communication – conflict resolution techniques through non-violent communication

Unit 3

Emotional Intelligence in Leadership - Developing emotional intelligence for effective leadership - managing emotions and reactions in communication. - positive thinking - principles of cooperation and fellowship.

Unit 4

Cultivating a Positive Work Environment- Creating a culture of respect, inclusivity, and collaboration – addressing power dynamics and promoting equality in communication- Team work and productive results.

Unit 5

Sustaining Non-violent Communication Practices - Implementing non-violent communication in everyday leadership scenarios – strategies for continuous improvement and growth in communication skills – ethical leadership practices

REFERENCE TEXTS:

1. Marshall B Rosenberg - Nonviolent Communication: A Language of Life - PuddleDancer Press
2. Brene Brown - Daring Greatly: How the Courage to be Vulnerable Transforms the Way We Live, Love, Parent, and Lead – Penguin Books
3. Travis Bradberry, Jean Greaves - Emotional Intelligence 2.0 - Perseus Books Group
4. Daniel Coyle - The Culture Code: The Secrets of Highly Successful Groups - Random House Business
5. Kerry Patterson, Joseph Grenny, Ron MaMillan, Al Switzler - Crucial Conversations: Tools for Talking When Stakes are High – McGraw Hill

Evaluation Pattern:

Assessment Component	Weightage of Marks
Continuous Evaluation (Class Tests, Assignments, Class Activities)	20
Mid Term Examination	30
End Semester Examination	50
Total	100

24OEL283

BASICS OF PSYCHOLOGY AND PERSONALITY DEVELOPMENT 3 0 0 3

Course Objectives:

To understand the basic principles of psychology and personality development. To enable the students to understand self and others.

To familiarise the students with the dynamics of personality development.

To enhance the students' personality to make them fit for various professional avenues.

Course Outcomes:

CO 1: Explain the basic concepts of Psychology with reference to personality development.

CO 2: Define and analyze personality - self and others. **CO**

3: Classify the factors of personality development. **CO 4:**

Analyse the dynamics of personality development.

CO 5: Use theoretical knowledge to develop better personality disposition.

CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	2	0	2	0	0		0	0	0					
CO2	1				3			2							
CO3		1							3						
CO4										1	2				
CO5						1	2								

Unit 1

Introduction to Psychology - The Pioneers and Basic Concepts – Freud - Jung – Adler - Study of personality as an aspect of Psychology

Unit 2

Definition and concept of personality - Factors of personality development: Biological - Psychological - Environmental

Unit 3

Theories of Personality- Cognitive Processes - Memory, learning, and cognition - Language development and communication - Problem-solving and decision-making

Unit 4

Social Psychology - Social influence and group dynamics - Attitudes, stereotypes, and prejudice - Interpersonal relationships and communication

Unit 5

Personality Development - Theories of personality - Factors influencing personality development - Self-concept, self-esteem, and identity formation - Assessment of personality: Approaches and Methods - Self-Report - Personality Inventory.

CORE READING:

1. Morgan, Clifford - A Brief Introduction to Psychology - McGraw Hill
2. Siccarelli, Soundra K, Glenn E. Meyer – Psychology - Pearson
3. Ewen, R.B. - An Introduction to Theories of Personality - Lawrence Earlbaum Associates
4. Baron, R.A. – Psychology - Pearson
5. Hall, Calvin S., Gardner Lindsay, John B. Campbell - Theories of Personality - Wiley Student Edition

SUGGESTED READING:

1. Feldman, Robert S - Understanding Psychology - McGraw Hill
2. Onkar, R.M. - Personality Development and Career Management - S. Chand
3. 3.Baronn,R.A. - Social Psychology - Ally and Bacon
4. Mcgrath, E.H. S.J. - Skills for All - Prentice Hall of India

Evaluation Pattern:

Assessment Component	Weightage of Marks
Continuous Evaluation (Class Tests, Assignments, Class Activities)	20
Mid Term Examination	30
End Semester Examination	50
Total	100

240EL284**INTRODUCTION TO SCI-FI STUDIES****3 0 0 3****Course Objectives:**

To understand Science fiction as a literary genre

To understand the contemporary trends in Science fiction To

understand the basic orientations in Sci-fi studies **Course****Outcomes:****CO1:** Describe the general nature of science fiction**CO2:** Classify the Subgenres**CO3:** Analyse the major techniques dealt with SF.**CO4:** Appraise the relevance of foundational texts and concepts to contemporary Science Fiction**CO5:** Compare and contrast Current Cyberpunk fiction and film and other contemporary forms**CO-PO MAPPING:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3														
CO2		3											1		
CO3	1		3												
CO4				3											
CO5					3										1

Unit 1

Introduction - Definition, Characteristics, and evolution of science fiction, Difference between Science Fiction, Speculative Fiction and Fantasy Fiction, World Building in Science Fiction

"Utopia and Science Fiction"- Raymond Williams "How

We Became Posthuman"- Katherine Hayles **Unit 2**Fiction – *Snow Crash* – Neal Stephenson**Unit 3**

Short Stories - "The Distance of the Moon" - Italo Calvin

"I, Robot"- Issac Asimov

Unit 4

Poems - "A Martian Sends a Post card Home"- Craig Raine

"A Portrait of the Artist"-Vandana Singh

Unit 5

Films - *2001: A Space Odyssey* - Stanley Kubrick, *Interstellar* - Christopher Nolan

Blindness - Fernando Meirelle

REFERENCES:

1. Roberts, Adam - *Science Fiction*, 2nd ed, Routledge
2. Parrinder, Patrick (ed) - *Science Fiction: A Critical Guide* (1979), Longman Publishers
3. Bould, Mark et.al. (ed) - *The Routledge Companion to Science Fiction* (2009), Routledge
4. Gunn, James and Michael Candelaria – 2005 - Excerpt from *Speculations on Speculation: Theories of Science Fiction* - Scarecrow Press

5. Williams, Raymond. 1978. - Utopia and Science Fiction: Science Fiction Studies # 16 Vol. 5 (Part 3): 203-14
6. Hayles, Katherine. 1999 - Chapter 10 (247-82) in How We Became Posthuman. Chicago, Ill. - University of Chicago Press.

SUGGESTED READING:

1. Brave New World - Aldous Huxley
2. The Handmaid's Tale - Margaret Atwood
3. Harvest - Manjula Padmanabhan
4. Frankenstein - Mary Shelley
5. Blade Runner - Scott, Ridley

Evaluation Pattern:

Assessment Component	Weightage of Marks
Continuous Evaluation (Class Tests, Assignments, Class Activities)	20
Mid Term Examination	30
End Semester Examination	50
Total	100

24OEL285**CAMPUS NOVELS****3 0 0 3****Course Objectives:**

To familiarise the students to the genre of Campus/Academic novels To understand the socio-political background of academia.

To initiate discussions on the growth of Campus novels. To critically analyse the past and present academic novels.

Course Outcomes:

CO 1: Identify genre specific elements of Campus Novels

CO2: Analyse the socio-political background of academic novels.

CO3: Compare and contrast different works to identify trends and shifts from past to present campus novels.

CO4: Critically analyse the role of academics in the transformation of society.

CO – PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3				0	0		0	0	0					
CO2		2										2			
CO3					2										2
CO4						2									

Unit 1:

Introduction to Campus Novel/Academic Novels – growth and development of Campus Novel.

Unit 2:

The Bachelor of Arts – R. K. Narayan

Atom and the Serpent – Prema Nandakumar

Unit 3:

The Drunk Tantra – Ranga Rao

Unit 4:

Lucky Jim – Kingsley Amis

Unit 5:

Chemistry - Weiki Wang

CORE READING:

1. R. K. Narayan - The Bachelor of Arts - Indian Thought Publication
2. Ranga Rao - The Drunk Tantra - Penguin Books
3. Kingsley Amis - Lucky Jim - Penguin Books
4. Prema Nandakumar - Atom and the Serpent -Affiliated East-West Press
5. Weike Wang – Chemistry: A Novel – Knopf Publication

SUGGESTED READING:

1. Elaine Showalter - Faculty Towers: The Academic Novel and Its Discontents - Oxford University Press
2. Jenny Stringer - The Oxford Companion to Twentieth-Century Literature in English - Oxford University Press
3. Janice Rossen - The University in Modern Fiction: When Power is Academic - Palgrave Macmillan
4. Mark Bosco, Kimberly Rae Connor - Academic Novels as Satire: Critical Studies of an Emerging Genre - Edwin Mellen Press
5. Mortimer R. Proctor - The English university novel - University of California Press
6. Kenneth Womack - Postwar Academic Fiction: Satire, Ethics, Community - Palgrave Macmillan

Evaluation Pattern:

Assessment Component	Weightage of Marks
Continuous Evaluation (Class Tests, Assignments, Class Activities)	20
Mid Term Examination	30
End Semester Examination	50
Total	100

24OEL286

TECHNICAL COMMUNICATION

3 0 0 3

Course Objectives:

To introduce the students to the fundamentals of the mechanics of writing. To facilitate comprehension of various formal written communication.

To initiate critical and logical thinking in a professional set up. To enhance their technical presentation skills.

Course Outcomes:

CO1: Identify the mechanics of writing and the elements of formal correspondence.

CO2: Summarise technical documents.

CO3: Use the basic elements of language in formal correspondence.

CO4: Interpret information and organize ideas in a logical and coherent manner. CO5:

Write technical documents with accuracy and clarity.

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	0	0	0	3	0	0	0	0	0	2	0	0	0	0	0
CO2	2	0	0	3	0	0	0	0	0	2	2	2	0	0	1
CO3	0	0	0	3	0	0	0	0	0	2	0	0	0	0	0
CO4	2	0	0	3	0	0	0	0	0	2	2	2	0	2	1
CO5	2	0	0	3	0	0	0	0	0	2	2	2	0	0	1

Unit 1

Introduction to Technical communication - Definition, Aspects and forms of technical communication, importance of technical communication, technical communication skills (Listening, speaking, reading, writing), linguistic ability – vocabulary, tone, and style in technical communication **Unit 2**

Comprehension of Technical Materials/Texts (reading and listening comprehension) - Interpreting and summarizing technical texts, Note taking and note making - Listening to technical talks, conversation, discussion, etc.- reading comprehension based on technical topics

Unit 3

Introduction to various kinds of technical documents - Research and Information Gathering - Finding and evaluating relevant information -Technical Document Design and Layout – drafting a brief technical article – use of Infographics (Visual elements) - Proper citation practice - Ethical Considerations in Technical Writing - Plagiarism, intellectual property, and responsible communication.

Unit 4

Technical Writing, Grammar, and Editing - Technical writing process - drafting and revising, Basics of grammar and punctuation, common errors in writing and speaking, editing strategies to achieve appropriate technical style - Planning, drafting, and writing Official Notes, Letters, E-mail, Resume, Job Application, Minutes of Meetings, technical reports, and proposals.

Unit 5

Oral presentation of technical documents – effective ppts for presentation – proper use of AI tools

CORE READING:

1. Raman, Meenakshi and Sharma, Sangeeta - Technical Communication: Principles and Practices - Oxford University Press

2. Hirsh, Herbert. L - Essential Communication Strategies for Scientists, Engineers and Technology Professionals, II Edition - IEEE press
3. Anderson, Paul. V - Technical Communication: A Reader-Centred Approach. 5th Edition - Harcourt Brace College Publicatio
4. Michael Swan - Practical English Usage - Oxford University Press

SUGGESTED READING:

1. Strunk, William Jr., White. EB - The Elements of Style - Alliyen & Bacon
2. Riordan, G. Daniel, Pauley E. Steven - Technical Report Writing Today, VIII Edition (Indian Adaptation) - Biztantra
3. L. U. B Pandey - Practical Communication: Process and Practice - A.L.T.B.S Publication
4. Sharma, R C, Mohan, Krishna - Business Correspondence and Report Writing - McGraw Hill

Evaluation Pattern:

Assessment Component	Weightage of Marks
Continuous Evaluation (Class Tests, Assignments, Class Activities)	20
Mid Term Examination	30
End Semester Examination	50
Total	100

240EL287**ENGLISH FOR ACADEMIC WRITING****3 0 0 3****Course Objectives:**

To improve the English language skills for academic purposes. To make students familiar with academic style and presentation in writing. To produce good academic content.

Course Outcomes:

CO1: Identify relevant information from academic discourses.

CO2: Apply strategies of active reading and comprehension.

CO3: Develop clear, coherent and engaging content for specific academic purposes.

CO4: Write different types of academic content in English.

CO5: Evaluate academic reports

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	2					1									
CO2	3				2										
CO3		2		3							3				
CO4				3							3	3	2		

Unit 1

Introduction to Academic Writing. Define English for academic purposes. Difference between listening, reading, writing, and speaking in everyday situations and in academic contexts. Listening, reading, writing, and speaking in academic contexts.

Activities:

- a) Various academic and non-academic/everyday situations are given to the students, and they are expected to indulge in conversations/communication in each specific situation. This activity would bring out how the nature of communication (style, tone, choice of words, perspective, flow, logic, opinions, personal dynamics etc.) differs in each situation and how the demands of each situation are different.
- b) A writing task based on different contexts (academic, non-academic, casual, formal, informal, official, personal etc.) could be given. Analyse how do you differentiate between fact and opinion? What is the purpose of the communication? What is your tone? Is it appropriate? Are there assumptions and generalizations? Is there logic? Is it effective?

Unit 2

Strategies for active reading & comprehension – identifying main ideas and making inferences. Differentiate between fact and opinion – identifying the purpose, argument, tone, bias, generalizations, and errors in reasoning. Make notes and summarize the main arguments, evaluate, and present the information.

Activities:

- a) Various articles (business, entertainment, news, blogs, etc.) would be given to students as sample assignments. Students will analyse the articles and express their understanding of the content. Develop an academic vocabulary. Identify the problems in the comprehension of academic discourses.
- b) Read a text and answer - factual and inferential questions, evaluate an argument, what are the main ideas? Is the argument sound? is the author biased? Is the tone & style of the author appropriate? Does the author make any generalizations? Any errors in logical reasoning?

Unit 3

Purpose and features of academic writing – planning, organizing information - paraphrasing and summarizing information – use of references, quotations, definitions, examples, visual representations – writing introduction, development of ideas, core arguments, conclusions – re- writing and proof reading – ensuring cohesion, logical reasoning, academic style, academic vocabulary.

Activities:

- a) Draft an essay – ensure that all the vital elements of academic writing are properly followed in the exercise.
- b) Design a survey questionnaire – Apply every aspect of effective reading, comprehension and writing in the exercise.

Unit 4

Academic integrity, avoiding plagiarism (intended/unintended), guidelines on paraphrasing, incorporating information from various sources, acknowledging/citing original sources of information and ideas. Ethical values of trust, respect, fairness, and honesty in academic writing.

Activities:

- a) Read a text, identify and evaluate internet sources and other resources used to prepare the write-up. Identify the unacknowledged sources and materials. Prepare a report on plagiarism. Discuss how it affects the academic and ethical integrity of the author.

Unit 5

Draft reports - survey, assessment, lecture, events, etc., study materials, questionnaires, digital content for specific academic purposes. Discussions and critical evaluation of the written documents.

Activities:

- a) Prepare reports on socially/academically relevant topics. Evaluate the reports and engage in constructive criticism and discussions and suggest revisions.

CORE READING:

1. Swales, John M, Feak, Christine B. - Academic Writing for Graduate Students. 3rd Ed. - The University of Michigan Press
2. Silvia, Paul J. - How to Write a Lot: A Practical Guide to Productive Academic Writing - American Psychological Association
3. Bailey, Stephen - Academic Writing: A Handbook for International Students, Fifth Ed. - Routledge
4. Savage Alice - Effective Academic Writing - Oxford University Press
5. Raman, Usha - Writing for the Media - Oxford University Press

SUGESTED READING:

1. Garrand, Timothy - Writing for Multimedia and the Web: A Practical Guide to Content Development for Interactive Media - Routledge
2. Lincoln, Jeremy - Create Passive Income with Digital Content: Accumulate \$100 in Writing, Music, Photos, Illustrations, Videos, Cartoons and Apps - Jeremy Lincoln
3. Wallwork, Adrian - English for Academic Research: Writing Exercises. 2nd Ed. - English for Academic Research Series

Evaluation Pattern:

Assessment Component	Weightage of Marks
Continuous Evaluation (Class Tests, Assignments, Class Activities)	20
Mid Term Examination	30
End Semester Examination	50
Total	100

24OEL288

ENGLISH FOR INFORMAL COMMUNICATION 2 0 1 3

Course Objectives:

To familiarize the students with a variety of inter-personal communication

To enhance the learner's communication skills (LSRW)

To enable the learner to use English effectively in informal situations.

Course Outcomes:

CO1: Recognize the importance of context and audience in communication choices.

CO2: Use language skills to attain conversational proficiency.

CO3: Summarise Speech and Telephonic Communication **CO4:**

Practice real-life Conversation Skills (Role play)

CO5: Engage in Discussions and Presentation Skills.

CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1				2	2										
CO2						2				3					
CO3							1				2				
CO4	2								3						
CO5		2												3	

Unit 1

Basics of Communication - Elements of communication (Formal & Informal - Communication barriers, Socio-psychological barriers)

Unit 2

Developing conversational ability - Describing people, process, procedures, objects - Telling stories, narrating events, Reading Dialogues. Listening to commentaries, dialogues, telephone conversations and interviews.

Unit 3

Making short speeches, Extempore, Telephonic Communication, making notes and summaries, taking messages, Picture description (framing story based on picture/visual)

Unit 4

Conversation Practice in real life situations: (shops, markets, bank, hospitals, etc.)

Asking for help and direction, booking rooms for guests, accepting invitations, making complaints effectively, expressing regrets, negotiating, and persuading people, expressing sympathy, Apologizing, giving a conversation with a total stranger, telephonic conversations.

Unit 5

Discussions on news events, debates, enactment, interviews (how to conduct one's self formally in an informal set-up), presentations, Group Discussions (Brainstorming sessions for increasing productivity), Role Play, conversation in actual situations, announcements, compering, commentaries, introducing guests. Presentations and interpersonal communication

CORE READING:

1. Turk Christopher - Effective Speaking. Spon press – Taylor and Francis
2. Kamlesh Sadanand, Susheela Punitha - Spoken English: A Foundation Course. Part I & II - Orient Longman
3. Kenneth Anderson, Joan Maclean, Tony Lynch - Study Speaking – Cambridge University Press
4. Mohan, Krishna Singh - Speaking English Effectively - Macmillan

SUGGESTED READING:

1. Hargie, Owen. Ed - The Handbook of Communication Skills - Routledge
2. Barker, Alan - Improve Your Communication Skills - Kogan Page
4. Bygate, Martin – Speaking – Oxford University Press
4. Kamlesh, Susheela Punitha - Spoken English: A Foundation Course Part A & B – Orient Longman
5. Roger Mason - Speaking on Special Occasions – Teach Yourself Publication
6. O 'Neil, R - English in Situations – Oxford University Press
7. Taylor, Grant - English Conversation Practice - Mc Graw Hill
8. Spencer. D. H. - English Conversation Practice - Oxford University Press

Evaluation Pattern:

Assessment Component	Weightage (Internal)	Weightage (External)
Continuous Assessment	30 (Lab 20 + Theory 10)	
Mid Term	30	
End Sem		40

240EL289**ORIENTATION IN CREATIVE WRITING****2 0 1 3****Course Objectives:**

To introduce to the students to the art and craft of creative writing. To strengthen their creative talents and writing skills.

To motivate the students to engage themselves in creative writing. To analyse and appreciate literary works.

Course Outcomes:

CO1: Recognize the basic elements of creative writing.

CO2: Interpret the creative elements of various literary genres.

CO3: Use the creative skills for literary production.

CO4: Analyze given literary texts.

CO5: Compose a creative work

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3														
CO2		3													
CO3	1			3											
CO4					3										
CO5	1														3

Unit 1

Introduction to Creative Writing: Overview of different forms of creative writing - Creativity – Inspiration and imagination- Experience as the raw material- Influences-Language as the instrument.

John Steinbeck- "Letter to Edith Mirrielees"

Unit 2

Elements of Creative Writing - Character development - Plot structure - Setting and atmosphere - Dialogue and narrative voice

Katherine Mansfield - "The Life of Ma Parker"

A.C. Doyle – "The Adventure of the Speckled Band"

Unit 3

Writing Techniques - Point of view - Show, don't tell - Use of sensory details - Experimenting with different writing styles

O Henry - "The Last Leaf"

William Wordsworth "Daffodils"

Unit 4

Genre Studies - Exploring different genres such as fiction, poetry, drama, and creative non-fiction - Understanding the conventions and characteristics of each genre

Lewis Carroll – Alice in Wonderland [Abridged version] Tales

from Panchatantra (Selected five tales).

Unit 5

Workshop and Feedback - Peer review sessions - Revising and editing techniques - Developing a personal writing style - Presentation of final projects.

CORE READING:

1. William Zinsser - On Writing Well: The Classic Guide to Writing Non-Fiction - HarperCollins
2. Anjana Neira Dev, Anuradha Marwah, Swati Pal - Creative Writing: A Beginner's Manual - Pearson
3. Lewis Carroll - Alice in Wonderland (Abridged) - Wonder House Books
4. Paul Mills - The Routledge Creative Writing Course Book - Routledge

REFERENCES:

1. Abrams, M.H. - A Glossary of Literary Terms, Seventh Edition - Heinle Publication
2. Prasad, B. - A Background to the Study of English Literature - Macmillan
3. Bernays, Anne, Pamela Painter - What If: Writing Exercises for Fiction Writers - William Morrow & Company
4. Robert Scholes, Nancy R. Comley, Carl H. Klaus, Michael Silverman - Elements of Literature: Essay, Fiction, Poetry, Drama, Film – Oxford University Press
5. Hal Zina Bennet - Write from the Heart: Unleashing the power of Your Creativity - New World Librar
6. Sylvan Bamet, William E. Cain - A Guide to Writing about Literature - Pearson
7. Heather Leach, Robert Graham - Everything You Need to Know About Creative Writing: (But Knowing Isn't Everything...) - Continuum International Publishing Group

ONLINE RESOURCES:

1. http://www.chillibreeze.com/articles_various/creative-writer.asp
2. <http://www.contentwriter.in/articles/writing/>
3. <http://www.cbse.nic.in/cw-xiilcreative-writing-xii-Unit-1.pdf>.(downloadable tree)

Evaluation Pattern:

Assessment Component	Weightage (Internal)	Weightage (External)
Continuous Assessment	30 (Lab 20 + Theory 10)	
Mid Term	30	
End Sem		40

24OEL290 ENGLISH FOR COMPETITIVE EXAMINATIONS AND INTERVIEWS 3 0 0 3**Course Objectives:**

To enhance the students' vocabulary and grammar to effectively communicate ideas and meet the requirements of competitive examinations.

To develop the students' critical thinking abilities to analyse and evaluate information, draw logical conclusions, and solve complex problems encountered in competitive exam questions.

To develop listening, speaking, reading, and writing skills for success in competitive examinations and interviews.

Course Outcomes:

CO1: Recall the fundamental concepts of English language.

CO2: Apply verbal, analytical and problem-solving skills.

CO3: Interpret the information given.

CO4: Compose diverse types of professional documents in error free language.

CO5: Demonstrate techniques and skills in facing interviews

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	1	0	0	1	0	0	0	0	0	1	2	0	0	0	1
CO2	3	1	0	1	1	0	1	0	0	2	3	2	1	2	2
CO3	2	2	1	0	1	0	1	0	0	1	3	1	1	2	3
CO4	2	0	0	2	1	0	1	0	0	1	2	2	0	1	1

Unit 1

Vocabulary – synonyms and antonyms, verbal analogy, cloze test, idioms and phrases, one-word substitutions, words often confused and misused, misspelt words – homonyms, homophones and homographs.

Unit 2

Grammar – phrases and clauses, prefixes and suffixes, active and passive voice, reported Speech, conjunction, prepositions, tenses, connectives, comparative adjectives, articles, concord, error detection.

Unit 3

Reading Comprehension – sentence rearrangement, para jumbles, sentence and paragraph completion, critical thinking

Unit 4

Descriptive writing – writing short and long messages – essay writing, precis writing, expository, argumentative, descriptive, persuasive, narrative styles - Writing for specific purposes – email writing, picture description, circulars, memo, reports, proposals, describing visual representations (graphs, diagrams, etc.) – official and business letters

Unit 5

Facing interviews – preparations – guidelines – Human Resource and soft skills development – understanding personal strengths and weaknesses – developing knowledge base (general- subject – professional) - confidence building – resourcefulness – Mock interviews (conducting and attending)

Activities: Practice tests to be administered for all components of the syllabus.

Innovative Games and activities involving various aspects of vocabulary and grammar can be planned.

Samples of descriptive writing can be displayed, and the writings of the students can be checked and edited by giving suggestions for improvement.

Tests involving all vocabulary, grammar, reading comprehension and descriptive writing can be administered based on samples of various competitive examinations.

CORE READING:

1. Bakshi. S.P. - Objective General English - Arihant Publication
2. Gupta. S.C. - General English for all Competitive Course - Arihant Publication
3. Khare, Pulkit - Essays for Civil Services and other Competitive Exams - Arihant Publication
4. Singh, A.K.- Corrective Grammar - MB Publications
5. Kiran Prakashan, - Competitive General English, 1st Edition – Kiran Prakashan Publication

SUGGESTED READING:

1. Lewis, Norman - Word Power Made Easy - Goyal Publishers & Distributors
2. Prasad, Hari Mohan, Uma Sinha - Objective English for Competitive Examination - McGraw Hill

Evaluation Pattern:

Assessment Component	Weightage (Internal)	Weightage (External)
Continuous Assessment	30	
Mid Term	20	
End Sem		50

24OEL291

INTRODUCTION TO COMIC STUDIES

3 0 0 3

Course Objectives:

To familiarise students with the development of comic studies

To explore the social, and political significance of the comic genre To study the representation of cultural elements in comics

To understand and analyse comics as part of popular culture

Course Outcomes:

CO1: Describe the tenets and history of Comic Studies

CO2: Identify the relevance of comic study in contemporary literature

CO3: Discuss the fields and trends of comic studies.

CO4: Appraise the influence of the comic medium in politics and society

CO5: Evaluate representations of culture in comic narratives.

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3														
CO2	1	3													
CO3			2												
CO4				3											
CO5					3	1									

Unit 1

Introduction - Definition and history of comics - Different forms of comics (comic strips, comic books, graphic novels, webcomics) - Key terms and concepts in comic studies

1. *Understanding Comics: The Invisible Art* by Scott McCloud
2. *The Power of Comics: History, Form, and Culture* (Chapters 2 and 3 on the history of comic books) Edited by Rancy Ducan and Mathew J Smith

Unit 2

Comic Strips, Cartoons and Cartoon Movies

1. *The Very Best of the Common Man* by R.K. Laxman
2. *Calvin and Hobbes* by Bill Watterson
3. "Why Comics Studies?" by Angela Ndalians

Unit 3

Comics, Memoirs, and Graphic Medicine

1. *Fun Home: A Family Tragicomic* by Alison Bechdel
2. *Marbles: Mania, Depression and Me* by Ellen Forney
3. "Graphic medicine: Comics as medical narrative" by Ian Williams

Unit 4

Asian Comics

1. *Uncle Pai's Folk Tale Collection* by Amar Chithra Katha
2. *Beast Master Vol I* Manga series by Kyousuke Motomi,
3. "Adult Manga: Culture and Power in Contemporary Japanese Society" by Sharon, Kinsella.

Unit 5

New Trends- Comics Journalism, Urban Comics

1. *Safe Area Gorazde* by Joe Sacco
2. *Corridor* by Sarnath Banerjee
3. "Drawing on the Facts: Comics Journalism and the Critique of Objectivity." by Isabel Macdonald

CORE READING:

1. McCloud, Scott - *Understanding Comics: The Invisible Art* - HarperCollins
2. Laxman, R.K. - *The Very Best of the Common Man* – Penguin Publishing
3. Duncan, Nancy, Mathew J Smith. Eds. - *The Power of Comics: History, Form, and Culture* - The Continuum International Publishing Group
4. Watterson, Bill - *The Calvin and Hobbes Portable Compendium Set 1* - The Andrews McNeel Publishing
5. Bechdel, Alison - *Fun Home: A Family Tragicomic* - Random House
6. *Marbles: Mania, Depression, Me-* Ellen Forney - Penguin Publishing
7. Pai, Anand. Ed - *Uncle Pai's Folk Tale Collection* - Amar Chithra Katha
8. Motomi, Kyouzuke - *Beast Master Vol. I* - Viz Media
9. Sacco, Joe - *Safe Area Gorazde* - Jonathan Cape
10. Banerjee, Sarnath – *Corridor* - Penguin Books
11. Ndalians, Angela - *Why Comics Studies?* - *Cinema Journal*. 50. 113-117. 10.1353/cj.2011.0027.
12. Williams, Ian - *Graphic medicine: Comics as medical narrative*. *Medical humanities*. 38. 21-7. 10.1136/medhum-2011-010093.
13. Macdonald, Isabel - *Drawing on the Facts: Comics Journalism and the Critique of Objectivity* - *The Comics of Joe Sacco: Journalism in a Visual World*, 2015, pp. 54-66, <https://doi.org/10.2307/j.ctt15zc587>.

SUGGESTED READING:

1. Ndalians, Angela - *Why Comics Studies?* - *Cinema Journal*, vol. 50, no. 3, 2011, pp. 113–17. JSTOR, <http://www.jstor.org/stable/41240726>.
2. Dey, Abilash - *The Austere and Mute Glory of R K Laxman's Cartoons and Illustrations* - *Indian Scholar*, 2015, pp. 1-9
https://www.academia.edu/33630711/THE_AUSTERE_AND_MUTE_GLODY_OF_R_K_LAXMAN_S_CARTOONS_AND_ILLUSTRATIONS
3. Ewert, C. Jeanne - *Reading Visual Narrative: Art Spiegelman's "Maus"*, *Narrative*, vol. 8, no. 1, 2000, pp. 87-103, JSTOR, <https://www.jstor.org/stable/20107202>.
4. Lydenberg, Robin - *Reading Lessons in Alison Bechdel's Fun Home: A Family Tragicomic*. *College Literature*, vol. 44, no. 2, 2017, pp. 133-65, JSTOR, <http://www.jstor.org/stable/44507177>
5. Cresson, Jodi - *Company, counterbalance, and closure in Ellen Forney's Marbles*, *Journal of Graphic Novels and Comics*, vol. 10, no. 2, 2018, pp. 259-272, <https://www.tandfonline.com/doi/citedby/10.1080/21504857.2018.1480506?scroll=top&needAccess=true>
6. Norris, Craig - *Manga, Anime and Visual Art Culture*. *The Cambridge Companion to Modern Japanese Culture*, edited by Yoshio Sugimoto, Cambridge UP, 2009, pp. 236–60.
7. Goswami, Nilakshi - *Ideological History, Contested Culture, and the Politics of Representation in "Amar Chitra Katha"*. *Status Quaestionis* 20 (2021).
8. Macdonald, Isabel - *Drawing on the Facts: Comics Journalism and the Critique of Objectivity*. *The Comics of Joe Sacco: Journalism in a Visual World*, 2015, pp. 54-66, <https://doi.org/10.2307/j.ctt15zc587>.

9. Macdonald, Isabel - *The Comics of Joe Sacco: Journalism in a Visual World*, 2015 - Universal Press of Mississippi.
10. Frazer, Benjamin - *Danger, Disease, and Death in the Graphic Urban Imagination*. *Visible Cities, Global Comics: Urban Images and Spatial Form*, University Press of Mississippi, 2019, pp. 174–216. *JSTOR*, <http://www.jstor.org/stable/j.ctvpbnq63.9>.

Evaluation Pattern:

Assessment Component	Weightage (Internal)	Weightage (External)
Continuous Assessment	20	
Mid Term	30	
End Sem		50

24OEL292**INTRODUCTION TO FOOD STUDIES****3 0 0 3****Course Objectives:**

To introduce students to food studies

To familiarise students with the techniques and the narrative styles of food literature To introduce students to different food cultures

Course Outcomes:

CO1: Comprehend the basic framework of food studies.

CO2: Understand food systems and their pluralistic nature.

CO3: Appraise the cultural and literary roots in various forms of food narratives.

CO4: Critically analyze food writings and appreciate varied representations.

CO5: Examine contemporary Indian food culture in the context of globalization.

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO 15
CO1	1	1	2												
CO2					2		2								
CO3	2			2											
CO4								2			2				
CO5									2	3					

Unit 1

Basics of Food studies - key concepts, interdisciplinarity, and orientations in Food Studies (Historical, cultural, sociopolitical, environmental aspects) - Critical approaches to Food justice, gender, race, power, and class structure - Social constructions based on diet pattern, and food practices - culinary memoirs (discussion)

Unit 2

Food writing – stories, memoirs, blogs, travel writings - structures and representations

Jhumpa Lahiri: *Indian Takeout*

Unit 3

Food in the context of Globalization - Impact of other food cultures on indigenous food practices in India.

Ashis Nandy: *The Changing Popular Culture of Indian Food: Preliminary Notes*

Unit 4

Sociological implications of food and culinary practices

Margaret Mead : *The Changing Significance of Food* Tamil

movie: *Kakka Muttai (2014)*

Unit 5

Food Fiction, short stories

Bhabani Bhattacharya: *So Many Hungers*

Gita Hariharan: *Remains of the Feast*

CORE READING:

1. Banerji, Chitrita - *Eating India: An Odyssey into the Food and Culture of the Land of Spices* - Bloomsbury
2. jumpa lahiri. (n.d.) - *Indian takeout*
3. Bhattacharya, B. - *So many hungers* - Orient Paperbacks.
4. Hariharan, Githa - *The Art of Dying and Other Stories* - Penguin Books
5. Malhotra, Simi, et al - *Food Culture Studies in India* - Springer Nature

SUGGESTED READING:

1. Marte, Lidia. 2007 - *Fodmaps: Tracing Boundaries of 'Home' Through Food Relations* - Food and Foodways.
2. Mintz, Sidney - *Sweetness and power. The place of sugar in modern history* – Penguin Books
3. Gilbert and Porter - *Introduction to Eating Words*
4. Dianne Jacob (from *Will Write for Food*) - *What, Exactly, Is Food Writing?*
5. Terry Eagleton - *Edible Ecriture*
6. Alfonso Morales - *Growing Food and Justice: Dismantling Racism through Sustainable Food Systems*
7. Robert Gottlieb, Anupama Joshi - *Growing and Producing Food*
8. *Unbroken Ground*. 2016 film
9. <https://youtu.be/3Ez7Cteys?feature=shared>
10. Documentary film - *We Feed the World*.
https://youtu.be/KAuA_slgM_w?feature=shared
11. Khilnani, Sunil - *The Idea of India* – Penguin Books
12. *Vasudhaiva Kutumbakam* - Short Film - Zee Entertainment Company Ltd

Evaluation Pattern:

Assessment Component	Weightage (Internal)	Weightage (External)
Continuous Assessment	20	
Mid Term	30	
End Sem		50

24OEL293

FILM AND LITERATURE

3 0 0 3

Course Objectives:

This course delves into the fascinating intersection of film and literature, examining how these two art forms influence each other, share common themes, and employ distinct storytelling techniques. Through a combination of film screenings, readings, discussions, and critical analysis, students will gain a deeper appreciation for both mediums.

Course Outcomes:

CO1: Identify the distinct narrative structures and techniques employed in both film and literature.

CO2: Compare storytelling methods, recognizing how filmmakers and authors convey meaning.

CO3 Analyze film adaptations of literary works

CO4 Explore the literary and cinematic interfaces in films

CO5 Appraise adaptations of literary works into films.

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3														
CO2		3													
CO3				3			1								
CO4					3										
CO5															3

Unit 1

Introduction to Film and Literature-Defining film and literature -Comparative analysis of storytelling methods-Adaptation Theory - The art of adaptation: From page to screen- Case studies: Successful and unsuccessful adaptations.

Unit 2

Literary Classics on Film-Screening and discussion: Adaptations of Shakespearean plays -Analyzing fidelity to the source material

Unit 3

Genre Studies- Film noir and hardboiled detective fiction -Gothic literature and horror films

Unit 4

Visual Storytelling Techniques-Cinematography, mise-en-scène, and editing -Reading film as a visual text

Unit 5

Modern Literature and Contemporary Cinema-Exploring postcolonial literature and global cinema - Independent films and their impact-Themes and Motifs - Love and tragedy in literature and film- The hero's journey across mediums – writing film reviews (assignment)

TEXTS AND MATERIAL:

1. Charlie Kaufman - "Adaptation" (book and film)
2. Jane Austen - "Pride and Prejudice" (book and film adaptation)

REFERENCE TEXTS:

1. Villarejo, Amy - Film Studies: the Basics - Routledge
2. Hayward, Susan - Key Concepts in Cinema Studies - Routledge
3. Bywater, Tim, Thomas Sobchack - Introduction to Film Criticism - Pearson India
4. Corrigan, Timothy, J. - A Short Guide to Writing about Film - Pearson India
5. Kupsc, Jarek - The History of Cinema for Beginners. Chennai - Orient Blackswan
6. Dix, Andrew - Beginning Film Studies - Viva Books
7. Stam, Robert, Alessandra Raengo - Literature and Film: A Guide to Theory and Adaptation - Oxford: Blackwell
8. Seger, Linda, Edward Jay Whetmore - From Script to Screen: A Collaborative Art of Film Making
9. Kooperman, Paul - Screenwriting: Script to Screen - Insight Publications
10. Annete Kuhn - Oxford Dictionary of Film Studies
11. Linda Hutcheon - A Theory of Adaptation
12. Wilfred L. Guerin - "A Handbook of Critical Approaches to Literature"

SUGGESTED VIEWING LIST:

1. Michael Radford's Il Postino
2. Robert Wiene's The Cabinet of Dr. Caligari
3. Sergei Eisenstein's Battleship Potemkin
4. Victorio De Sica's Bicycle Thief
5. John Ford's Stagecoach
6. Mehboob's Mother India
7. Satyajit Ray's Pather Panchali
8. Abbas Kiarostami Ten
9. George Melies: An Impossible Voyage
10. Lumiere brothers: Arrival of a Train S
11. Charlie Chaplin: Modern Times
12. Werner Herzog: Aguirre, Wrath of God
13. Francis Ford Coppola: The Godfather
14. Orson Welles: The Magnificent Ambersons
15. Jean Luc-Godard: Breathless
16. Styajith Ray's Films
17. V. K. Prakash: *Karmayogi* [Malayalam]

Evaluation Pattern:

Assessment Component	Weightage (Internal)	Weightage (External)
Continuous Assessment	30	
Mid Term	20	
End Sem		50

240EL294**COMPUTER AIDED LANGUAGE LEARNING****3 0 0 3****Course Objectives:**

To familiarize the students with the world of technology-based language learning

To introduce them to various on-line learning platforms

Course Outcomes:

CO1: Recognize language-technology interface, impacts and developments in ICT.

CO2: Describe technology assisted teaching- learning as paradigm shift in instructional practices

CO3: Relate the impact of Communication technology on ELT and pedagogy

CO4: Use the possibilities of online learning and resources

CO5: Analyse contemporary trends in instructional technology

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	2								1						
CO2		2													
CO3	1			2											
CO4						2								1	
CO5		2											2		

Unit 1

English in the Age of Globalization - Language Education and Technology-Impact of ICT- Introduction to Computer-Aided Language Learning (CALL) and its benefits - Computer Supported Collaborative Learning-Digitized Texts-Digital Game-Based Learning-Use of Multimedia.

Activity: Create a quiz. Prepare a visual story

Unit 2

Language Learning Software and Applications - Introduction to popular language learning software and apps - Interactive exercises and activities for language practice - Virtual classrooms and online language learning platforms (SWAYAM, MOOC, etc.) – interactive websites for language learning.

Activity: Analyze blog posts, Wikipedia articles, or interactive websites.

Unit 3

Digital Language Learning - Incorporating multimedia resources in language lessons - Using social media and online resources for language practice - presentation software - creating a

good

ppt.

Activity: prepare ppt presentations on specific topic

Unit 4

Use of E-learning apps - Gamification and Language Learning - Gamified language learning apps and platforms - Benefits of gamification in language learning – explore online dictionary and thesaurus

Activity: Online Dictionary Scavenger Hunt - Assign students specific language features (idioms, phrasal verbs, synonyms). Ask them to explore online dictionaries (e.g., WordWeb, Merriam-Webster) to find examples and meanings.

Unit 5

Using technology for language assessment - Automated feedback and evaluation tools - Monitoring student progress and performance in CALL environments - multi-literacies and translanguaging -Supporting learners of specific needs.

Activity: Take up some online grammar tests

CORE READING

1. Crystal David - The Language and the Internet - CUP
2. Warschauer, Mark, Shetzer, Heidi - Internet for English Teaching - Virginia
3. Thorne, Steven L, Mary, Stephen (Eds) - Language Education and Technology - Springer **SUGGESTED**

READING/E-RESOURCES

1. Cunnings, J.(et al.) (Eds.) - International Handbook of English Language Teaching - Springer
2. Ranandya, W.A. (et al.) (Eds.) - English Language Teaching Today - Springer
3. Pawlak, Miroslav, Antonin Larissa (Eds.) - Essential Topics in Applied Linguistics and Multiculturalism - Springer
4. Pawlak, Miroslav(et al.) (Eds.) - Issues in Teaching, Learning and Testing Speaking in a Second Language - Springer

www.bbc.co.uk/learningenglish , www.learningenglish.voanews.com / www.esl-lab.com/
www.eslpdf.com/www.englishbanana.com , E-book available at www.englishskillsone.com

Evaluation Pattern:

Assessment Component	Weightage (Internal)	Weightage (External)
Continuous Assessment	30	
Mid Term	20	
End Sem		50

24OEL295

THEATRE AND COMMUNICATION

3 0 0 3

Course Objectives:

To acquaint students with the concept of theatrical communication To underscore the significance of communication through theatre To understand the interfaces of performance and communication

To analyze the concept of theatrical communication with reference to Indian and world drama.

Course Outcomes:

- CO1:** Illustrate the history of theatre and its cultural relevance.
- CO2:** Compare different forms of dramatic expressions.
- CO3:** Explore the classical Indian and western theatre aesthetics.
- CO4:** Investigate the concepts of modern drama.
- CO5:** Evaluate different theatrical styles and their impact.

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
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CO1	3														
CO2		3													
CO3			3												
CO4				3											
CO5															3

Unit 1

Introduction to Drama and Theatre Arts – History of Theatre – Theatre as a dramatic art of communication - Cultural Relevance of Theatre.

Unit 2

Elements of Drama – Differences between Screen Play and Performance - Histrionics - verbal communication- facial expressions, body language, proxemics, and proximity.

Girish Karnad: *Nagamandala*

Unit 3

Classical Theatre – Aesthetics of Indian Theatre –Bharata’s *Natyashastra*- Folk Theatre – Aesthetics of Western Theatre – Aristotle’s *Poetics*.

Unit 4

Pioneers of Modern drama- The ideas of Ibsen, Shaw, and Brecht on theatre. Henrik Ibsen. *A Doll’s House* – for **Detailed study**.

Unit 5

Modern Theatre – Theatre of Cruelty – Absurd Theatre – Street Theatre –Epic Theatre – Avant Garde Theatre – Post Drama.

REFERENCES:

1. Dr. N.P. Unni (Tr) – Natyasastra
2. John Russell Brown – The Oxford Illustrated History of Theatre
3. Robert Leach – Makers of Modern Theatre: An Introduction
4. D P. Pattanayak, Peter J Claus – Indian Folklore
5. Richard Schechner – Performance Studies: An Introduction
6. Phillip Zarrilli – Indian Theatre Traditions of Performance
7. Williams, Raymond - Drama in Performance - Open University Press
8. Simon Shepherd and - Drama/Theatre/Performance - Routledge

Evaluation Pattern:

Assessment Component	Weightage (Internal)	Weightage (External)
Continuous Assessment	30	
Mid Term	20	
End Sem		50

24OEL296**WOMEN'S WRITING IN INDIA****3 0 0 3****Course Objectives:**

- To provide students with a comprehensive understanding of women's writing in India.
- To provide an understanding of the socio-political issues addressed by women writers.
- To provide an overview of historical, contemporary, and feminist perspectives.
- To encourage creative expression and critical engagement with gender issues in literature.

Course Outcomes:

- CO1:** Recognise the historical context of women's writing in India.
- CO2:** Explore the themes of gender identity, patriarchy, and empowerment in women's writing.
- CO3:** Analyse major works and writing styles of prominent women writers in India
- CO4:** Explore social, cultural and political perspectives in the writings
- CO5:** Analyse emerging voices and themes in contemporary women's literature

CO-PO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3														
CO2		3													
CO3			3												
CO4				3											
CO5															3

Unit 1

Introduction to Women's Writing in India - Historical Context of Women's Writing in India - Exploration of early women writers and their contributions - Understanding the societal and cultural factors influencing women's writing in India.

Unit 2

Early Women Writers in India - Themes and Issues in Women's Writing - Exploration of topics such as gender, identity, patriarchy, and empowerment - Discussion of how women writers navigate and challenge societal norms through their works.

Toru Dutt: Our Casuarina Tree

Sarojini Naidu: The Coromandel Fishers

Unit 3

Contemporary Women Writers in India - Prominent Women Writers in India - Analysis of their major works, writing styles, and contributions to Indian literature - Examination of the impact of these writers on the literary landscape of India.

Mamta Kalia: Tribute to Papa

Gauri Deshpande: The Female of the Species

Unit 4

Perspectives in Women's Writing in India - Exploration of social, cultural and political perspectives – feminism – questions of identity and representation - caste, class, religion, and sexuality - understanding the diversity of women's experiences in Indian literature

Gita Hariharan: *The Remains of the Feast*

Unit 5

Contemporary Trends in Women's Writing in India - An overview of current trends in women's writing in India - Analysis of emerging voices and themes in contemporary women's literature - Diaspora writing

Anita Desai: *Cry the Peacock*

REFERENCES:

1. <https://digital.library.upenn.edu/women/sultana/dream/dream.html>
2. Forbes, Geraldine - *Women in India* - Cambridge,
3. Kumkum Sangari, Sudesh Vaid (eds) - *Recasting Women* – Rutgers University Press
4. Tutun Mukherjee (Tr) - *Staging Resistance: Plays by Women in Translation* – Oxford University Press
5. R K Dhawan
6. *Oxford Anthology of Indian Poetry*
7. Online Sources

Evaluation Pattern

Assessment Component	Weightage (Internal)	Weightage (External)
Continuous Assessment	30	
Mid Term	20	
End Sem		50