

FOUR YEAR UNDERGRADUATE  
PROGRAMME (FYUGP)

B.Com (HONOURS)

SYLLABUS  
2024



SREENARAYANAGURU  
OPEN UNIVERSITY

**SREENARAYANAGURU OPEN UNIVERSITY**

(The State University for Education, Training and Research in Blended Format, Kerala)

# **SREENARAYANAGURU OPEN UNIVERSITY**

**Four Year Under Graduate Programme  
(FYUGP)**

## **B.COM**

**(Honours)**

**SYLLABUS**

**Major Discipline: Commerce**

**(Effective from 2024-25 admissions)**

## PROGRAMME STRUCTURE OF FOUR YEAR UNDER GRADUATE PROGRAMME FYUGP- COMMERCE

Semester	Major Discipline Core Course (6 Credit each) (MC)	Major Discipline Specific Elective (6 Credit each) (ME)		Minor Discipline (6 Credit each) (MI)	Ability Enhancement Course		Value Added Course (VC)	Skill Enhancement (SE)	Multi-Disciplinary	Total Credit per Semester
					English 2 Courses (4 Credit each) (AC)	MIL 2 Courses (4 Credit each) (AC)	Common Courses - (Compulsory) 2 Credit (VC)	Course 2 4 credit (SE)	Multi-Disciplinary Course (4 Credit) (MD)	
I	Financial Accounting			Principles of Management	English For Communication				Historical Tourism/ Computer System and Internet Technologies/ Legal literacy) (Any One)	20
	6			6	4				4	
II	Business Mathematics and Statistics			Business and Corporate Law	Reading And Writing English				Criminology/ Machine learning for all/ Digital Marketing) (Any One)	20
	6			6	4				4	
III	Advanced Financial Accounting					Rozmara Hindi/ Vyavaharika Samskrutham/ Communication In Arabic/ Prayogikamalayalam (Any One)	Value Added (Financial Literacy/ Technology and Society/ Mahatma Gandhi) (Any One)	(Data Analytics/ Python for All/ Humanism and Logic MOOC 01) (Any One)	Information Security/ Social ethics/ Banking and Insurance) (Any One)	20
	6					4	2	4	4	
IV	Corporate Accounting and Auditing	Finance	Financial Management			Hindi Gadya Sahitya Aur Samrachana/ Gadyam Natakam Cha/ Functional Arabic/ Malayalasahithyam: Kavitha- Kadha- Upanyasam-Novel (Any One)	Indian Knowledge System (Compulsory)	Practical Taxation / MOOC 02 (Any One)		24
		Co-operation	Principles of Co-operation				Environment, Climate Change and Sustainable Development (Compulsory)			
		Logistics & Supply Chain Management	Fundamentals of Logistics and Supply Chain Management							
		6	6			4	4	4		
V	Cost Accounting	Finance	Financial Services and Markets	Human Resource Management						24

	Income Tax - I	Co-operation	Co-operative Management and Administration							
		Logistics & Supply Chain Management	Materials and Warehouse Management							
	12	6		6						
VI	Management Accounting	Finance	Security Analysis and Portfolio Management	Industrial and Labour Laws						24
	Income Tax - II	Co-operation	Co-operative Accounting							
		Logistics & Supply Chain Management	Distribution Management							
	12	6		6						
<b>Total</b>	<b>48</b>	<b>18</b>		<b>24</b>	<b>8</b>	<b>8</b>	<b>6</b>	<b>8</b>	<b>12</b>	<b>132</b>

## PROGRAMME STRUCTURE FOR 4<sup>TH</sup> YEAR- COMMERCE

Semester	Advanced Discipline Specific Course AM - 6 Credit	Internship (Vocational/ Skill Engagement/ Community Engagement) or Project IC/PROJ - 6 Credit	Foundational Skills for Research & Writing - 4 Credit	Research methods/ Discipline Specific Courses	Additional Advanced Major Disciplines Specific Course AA - 6 Credit	Total Credits
VII	Technology for Industry	IC/PROJ	Foundational skills for Research and Writing			22
	Advanced Corporate Accounting					
	12					
VIII	International Banking and Finance			Quantitative Techniques Or Global Business Operations and Institutions	Advanced cost and management accounting	22
					Business Policy and Strategic Management	
	6			4	12	
<b>Total</b>	<b>18</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>12</b>	<b>44</b>

## SEMESTER-WISE COURSE STRUCTURE

### SEMESTER I

Course Category	Course Code	Course Name
Major Discipline Core Course	SGB24CM101MC	Financial Accounting
Minor Discipline Course	SGB24BB101MI	Principles of Management
Ability Enhancement Courses	SGB24EG101AC	English for Communication
Multi-Disciplinary Courses	SGB24HS101MD	Historical Tourism/
	SGB24CS101MD	Computer System and Internet Technologies/
	SGB24PS101MD	Legal Literacy

### SEMESTER II

Course Category	Course Code	Course Name
Major Discipline Core Course	SGB24CM102MC	Business Mathematics and Statistics
Minor Discipline Course	SGB24LW101MI	Business and Corporate Law
Ability Enhancement Courses	SGB24EG102AC	Reading and Writing English
Multi-Disciplinary Courses	SGB24SO101MD	Criminology/
	SGB24CS102MD	Machine Learning for All/
	SGB24BB101MD	Digital Marketing

### SEMESTER III

Course Category	Course Code	Course Name
Major Discipline Core Course	SGB24CM203MC	Advanced Financial Accounting
Ability Enhancement Courses (MIL)	SGB24HD101AC	Rozmara Hindi/
	SGB24SN101AC	Vyavaharika Samskrutham/
	SGB24AR101AC	Communication in Arabic/
	SGB24ML101AC	Prayogikamalayalam
Value Added Course	SGB24CM101VC	Financial Literacy/
	SGB24SO101VC	Technology and Society/
	SGB24HS101VC	Mahatma Gandhi
Skill Enhancement Course	SGB24CS201SE	Data analytics/
	SGB24CS202SE	Python for all/
	SGB24UC201SE	Humanism and Logic/
	SGB24MO201SE	MOOC 01

Multi-Disciplinary Courses	SGB24CS103MD	Information Security/
	SGB24PH101MD	Social Ethics/
	SGB24CM101MD	Banking and Insurance

#### SEMESTER IV

Course Category	Course Code	Course Name	
Major Discipline Core Course	SGB24CM204MC	Corporate Accounting and Auditing	
Major Discipline Specific Elective	SGB24CM201ME	<b>Finance</b>	Financial Management
	SGB24CM202ME	<b>Co-operation</b>	Principles of Co-operation
	SGB24CM203ME	<b>Logistics and Supply Chain Management</b>	Fundamentals of Logistics and Supply Chain Management
Ability Enhancement Courses (MIL)	SGB24HD102AC	Hindi Gadya Sahitya Aur Samrachana	
	SGB24SN102AC	Gadyam Natakam Cha	
	SGB24AR102AC	Functional Arabic	
	SGB24ML102AC	Malayalasaahithyam: Kavitha-Kadha-Upanyasam-Novel	
Value Added Course	SGB24UC101VC	Indian Knowledge System	
	SGB24UC102VC	Environment, Climate Change and Sustainable Development	
Skill Enhancement Course	SGB24CM201SE	Practical Taxation	
	SGB24MO202SE	MOOC 02	

#### SEMESTER V

Course Category	Course Code	Course Name	
Major Discipline Core Course	SGB24CM305MC	Cost Accounting	
	SGB24CM306MC	Income Tax - I	
Major Discipline Specific Elective	SGB24CM504ME	<b>Finance</b>	Financial Services and Markets
	SGB24CM1505ME	<b>Co-operation</b>	Co-operative Management and Administration
	SGB24CM506ME	<b>Logistics and Supply Chain Management</b>	Materials and Warehouse Management

Minor Discipline Course	SGB24BB202MI	Human Resource Management
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### SEMESTER VI

Course Category	Course Code	Course Name	
Major Discipline Core Course	SGB24CM307MC	Management Accounting	
	SGB24CM308MC	Income Tax - II	
Major Discipline Specific Elective	SGB24CM507ME	<b>Finance</b>	Security Analysis and Portfolio Management
	SGB24CM508ME	<b>Co-operation</b>	Co-operative Accounting
	SGB24CM509ME	<b>Logistics and Supply Chain Management</b>	Distribution Management
Minor Discipline Course	SGB24LW02MI	Industrial and Labour Laws	

### SEMESTER VII

Course Category	Course Code	Course Name
Advanced Discipline Specific Course	SGB24CM401AM	Technology for Industry
	SGB24CM402AM	Advanced Corporate Accounting
Internship (Vocational/ Skill Engagement/ Community Engagement) / Project	SGB24CM401IN OR SGB24CM401PR	Internship or Project
Foundational Skills for Research & Writing	SGB24UC401FR	Foundational skills for Research and Writing

### SEMESTER VIII

Course Category	Course Code	Course Name
Advanced Discipline Specific Course	SGB24CM403AM	International Banking and Finance
Research Methods/ Discipline Specific Courses	SGB24CM401DS	Quantitative Techniques/
	SGB24CM402DS	Global Business Operations and Institutions
Additional Advanced Major Discipline Specific Course	SGB24CM401AA	Advanced Cost and Management Accounting
	SGB24CM402AA	Business Policy and Strategic Management

# Course Structure

## Major Discipline Core (MC)

Sl.No	Course Name	Course Code	Credit
1	Financial Accounting	SGB24CM101MC	6
2	Business Mathematics and Statistics	SGB24CM102MC	6
3	Advanced Financial Accounting	SGB24CM203MC	6
4	Corporate Accounting and Auditing	SGB24CM204MC	6
5	Cost Accounting	SGB24CM305MC	6
6	Income Tax - I	SGB24CM306MC	6
7	Management Accounting	SGB24CM307MC	6
8	Income Tax – II	SGB24CM308MC	6

## Major Discipline Specific Elective (ME)

Sl.No	Course Name	Course Code	Credit
<b>Finance</b>			
1	Financial Management	SGB24CM201 ME	6
2	Financial Services and Markets	SGB24CM504 ME	6
3	Security Analysis and Portfolio Management	SGB24CM507 ME	6
<b>Co-operation</b>			
1	Principles of Co-operation	SGB24CM202 ME	6
2	Co-operative Management and Administration	SGB24CM150 5ME	6
3	Co-operative Accounting	SGB24CM508 ME	6
<b>Logistics &amp; Supply Chain Management</b>			
1	Fundamentals of Logistics and Supply Chain Management	SGB24CM203 ME	6
2	Materials and Warehouse Management	SGB24CM506 ME	6
3	Distribution Management	SGB24CM509 ME	6

### Minor Discipline Courses

Sl.No	Course Name	Course Code	Credit
1	Principles of Management	SGB24BB10 1MI	6
2	Human Resource Management	SGB24BB20 2MI	6
3	Business and Corporate Laws	SGB24LW10 1MI	6
4	Industrial and Labour Laws	SGB24LW02 MI	6

### Ability Enhancement Courses

Sl.No	Course Name	Course Code	Credit
1	<b>English Language and Literature</b> English for Communication	SGB24EG101AC	4
2	<b>English Language and Literature</b> Reading and Writing English	SGB24EG102AC	4
3	<b>Modern Indian language</b> Rozmara Hindi Vyavaharika Samskrutham Communication in Arabic Prayogikamalayalam	SGB24HD101AC SGB24SN101AC SGB24AR101AC SGB24ML101AC	4
4	<b>Modern Indian language</b> Hindi Gadya Sahitya Aur Samrachana/ Gadyam Natakam Cha Functional Arabic/ Malayalasaahithyam: Kavitha-Kadha-Upanyasam- Novel	SGB24HD102AC SGB24SN102AC SGB24AR102AC SGB24ML102AC	4

### Value Added Courses

Sl.No	Course Name	Course Code	Credit
1	Financial Literacy	SGB24CM101 VC	2
2	Technology and Society	SGB24SO101 VC	2
3	Mahatma Gandhi	SGB24HS101 VC	2
4	Indian Knowledge System	SGB24UC101	2

		VC	
5	Environment, Climate Change and Sustainable Development	SGB24UC102 VC	2

### Skill Enhancement Courses

Sl.No	Course Name	Course Code	Credit
1	Data Analytics	SGB24CS201 SE	4
2	Python for All	SGB24CS202 SE	4
4	Humanism and Logic	SGB24UC20 1SE	4
3	Practical Taxation	SGB24CM20 1SE	4
4	MOOC -01	SGB24MO20 1SE	4
5	MOOC -02	SGB24MO20 2SE	4

### Multi-Disciplinary Courses

Sl.No	Course Name	Course Code	Credit
1	Historical Tourism	SGB24HS101 MD	4
2	Computer System and Internet Technologies	SGB24CS101 MD	4
3	Legal Literacy	SGB24PS101 MD	4
4	Criminology	SGB24SO101 MD	4
5	Machine Learning for All	SGB24CA102 MD	4
6	Digital Marketing	SGB24BB101 MD	4
7	Information Security	SGB24CS103 MD	4
8	Social Ethics	SGB24PH101 MD	4
9	Banking and Insurance	SGB24CM101 MD	4

### Advanced Discipline Specific Courses

Sl.No	Course Name	Course Code	Credit
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1	Technology for Industry	SGB24CM401 AM	6
2	Advanced Corporate Accounting	SGB24CM402 AM	6
3	International Banking and Finance	SGB24CM403 AM	6

### **Foundational Skill for Research & Writing**

<b>Sl.No</b>	<b>Course Name</b>	<b>Course Code</b>	<b>Credit</b>
1	Foundational skills for Research and Writing	SGB24UC401F R	4

### **Research Methods/ Discipline Specific Courses**

<b>Sl.No</b>	<b>Course Name</b>	<b>Course Code</b>	<b>Credit</b>
1	Quantitative Techniques	SGB24CM40 1DS	4
2	Global Business Operations and Institutions	SGB24CM40 2DS	4

### **Additional Advanced Major Discipline Specific Course**

<b>Sl.No</b>	<b>Course Name</b>	<b>Course Code</b>	<b>Credit</b>
1	Advanced Cost and Management Accounting	SGB24CM401A A	6
2	Business Policy and Strategic Management	SGB24CM402A A	6

## **SEMESTER I**

**Major Discipline Core Course**

**FINANCIAL ACCOUNTING**

**SGB24CM101MC**

**(Credits: 6)**

**OBJECTIVES**

The course aims to provide fundamental knowledge of accounting and enable the learners to apply the knowledge for preparing the basic accounting books and also to acquire the skill for preparation of final accounts. It also helps to induce them to explore the complex concepts of accounting.

**Course Outcomes:**

After the completion of the course, the learners will be able to:

1. Comprehend the basics concepts of accounting and procure the skill in identification of different aspects of a transaction, and preparation of journal and ledger.
2. Compute profits and losses of operation of a business
3. Comprehend different types of depreciation methods and its effect on accounts.
4. Comprehend the basic provisions relating to Bills of Exchange.
5. Recognize the methods of preparation of partnership accounts under different circumstances.

**COURSE OUTLINE:**

BLOCK 1: INTRODUCTION

BLOCK 2: DEPRECIATION ACCOUNTS

BLOCK 3: BILLS OF EXCHANGE

BLOCK 4: FINAL ACCOUNTS OF SOLE PROPRIETOR

BLOCK 5: PARTNERSHIP ACCOUNTS

BLOCK 6: RECONSTITUTION OF PARTNERSHIP



Block	Unit
<b>Block-1: Introduction</b>	<b>Unit-1: Introduction to Accounting</b> Meaning- Definition-Scope-Objectives-Advantages – Disadvantages – Users of Accounting Information - Accounting Principles – Accounting Concepts - Accounting Conventions-Generally Accepted Accounting Principles
	<b>Unit -2:Accounting Standards</b> Meaning – Definition – Scope- Importance – Limitations – Standard Setting Bodies in India
	<b>Unit-3:Accounting Process</b> Journal–Ledger–Subdivision of Journal – Trial Balance
<b>Block-2: Depreciation Accounts</b>	<b>Unit-1:Introduction to Depreciation Accounts</b> Depreciation – Meaning – Definition – Need for Providing Depreciation – Causes of Depreciation
	<b>Unit-2:Methods of Depreciation</b> Preparation of accounts under Straight Line Method and Diminishing Balance Method
<b>Block-3: Bills of Exchange</b>	<b>Unit-1:Introduction to Bills of Exchange</b> Bills of Exchange – Meaning – Definition – Parties of Bills of Exchange- Advantages
	<b>Unit 2: Accounting Treatment of Bills of Exchange</b> Acceptance-Discounting of Bills- Bills Sent for Collection- (Accounting entries in the books of drawer and drawee - Simple problems)- Endorsement- Retirement of bills- Dishonouring – Noting and Protesting(Theory only)
<b>Block-4: Final Accounts of Sole Proprietor</b>	<b>Unit-1:Final Accounts</b> Introduction - Meaning- Components- Advantages
	<b>Unit -2:Preparation of Final Accounts</b> Preparation of Trading and Profit and Loss Account and Balance Sheet-Practical Problems with Adjustments
<b>Block-5: Partnership Accounts</b>	<b>Unit-1:Introduction to Partnership</b> Introduction-Partnership Deed- Partner’s Capital Accounts
	<b>Unit-2: Preparation of Partner’s Capital Account</b>

	Fluctuating Capital Method – Fixed Capital Method
	<b>Unit-3:Partnership Final Accounts</b> Trading Account – Profit and Loss Account – Profit and Loss Appropriation Account –Balance sheet
	<b>Unit-1:Admission of Partner</b> Sacrificing ratio-Revaluation Account-Accounting Adjustments at the Time of Admission of a Partner
<b>Block-6: Reconstitution of partnership</b>	<b>Unit-2:Retirement and Death of Partner</b> Gaining ratio-Revaluation Account-Accounting Adjustments at the Time of Retirement and Death of a Partner

#### **PRACTICAL ACTIVITIES: -**

1. Consider your family as a business concern. Prepare a Cash Book by identifying and measuring the transactions and events that occurred in the previous month.
2. Collect the previous year account balances of any Sole trading concern. From these prepare the Final accounts of the concern.
3. X bought an Apple laptop for ₹90000/- during the previous year. Now, its estimated value is ₹60000/- only. Analyze the various causes for the decrease in the value of the laptop and also suggest the suitable methods of providing depreciation on the same.
4. Prepare a draft partnership agreement for a partnership business that you would like to start with your friend.

#### **REFERENCES**

1. Gupta R. L. and Radhaswamy .M. Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla M. C .Grewal .T. S. and S.C. Gupta. Advanced Accounts S. Chand &Co. Ltd. New Delhi.
3. Jain S.P. and Narang K. L. Financial Accounting, Kalyani Publishers, New Delhi.

4. Naseem Ahmed, Nawab Ali Khan and Gupta. M. L. Fundamentals of Financial Accounting Theory and Practice, Ane Books Pvt. L td.New Delhi.
5. A Mukharjee and M Hanif, Modern Accountancy, TATA McGraw Hill Publishing Company Ltd. New Delhi.

**Minor Discipline Course**  
**PRINCIPLES OF MANAGEMENT**  
**SGB24BB101MI**  
**(Credits: 6)**

**OBJECTIVES**

The course provides basic knowledge to the learner about Principles of Management. An understanding of the subject will also help to formulate problems from situations and recommending effective solution.

**Course Outcomes:**

After the completion of the course, the learners will be able to:

1. Understand the basic principles and evolution of management
2. Demonstrate the roles, skills and functions of Management
3. Analyse effective application of practical knowledge to diagnose and solve organizational problems and develop optimal managerial decisions
4. Discuss motivation, leadership and communication skills
5. Developing skills to evaluate the overall performance of different functions of the organization.

**COURSE OUTLINE:**

BLOCK 1: INTRODUCTION TO MANAGEMENT  
 BLOCK 2: PLANNING  
 BLOCK 3: ORGANISING  
 BLOCK 4: STAFFING

BLOCK 5: DIRECTING

BLOCK 6: CONTROLLING

Block	Unit
<b>Block 1: Introduction to Management</b>	<b>Unit-1: Management</b> Introduction- Meaning and Definition of Management- Features of Management- Functions of Management- Mintzberg's managerial roles.
	<b>Unit -2 Schools of Management</b> Levels of Management- Evolution of Management Thought – Classical- Scientific Management- Bureaucratic- General Administrative- Neo Classical- Human Relations- Behavioural Science- Contemporary – Quantitative approach- System approach and Contingency approach
<b>Block 2: Planning</b>	<b>Unit -1: Planning</b> Planning- Meaning- Definition- Nature- Objectives of planning- Steps in planning
	<b>Unit 2: Types of Plans</b> Types of Plans-Single use plan, Standing plan, Operational plan, Tactical plan, Strategic plan, Contingency plan
<b>Block 3: Organising</b>	<b>Unit-1: Organising</b> Organising: Meaning and Definition- Process- Principles of Organising
	<b>Unit-2: Organisation Structure</b> Organisation Structure- Types- Organisation charts and manuals- Authority, Responsibility and Accountability- Delegation and Decentralization
<b>Block 4: Staffing</b>	<b>Unit -1: Staffing</b> Staffing-Meaning-Definition- Elements- Functions

	<b>Unit 2: Process of Staffing</b> Manpower Planning- Job Analysis - Recruitment and Selection- Training- Performance Appraisal
<b>Block 5: Directing</b>	<b>Unit -1: Directing</b> Directing- Meaning- Definition- Characteristics- Importance- Principles of Directing-Elements of Directing
	<b>Unit -2: Motivation and Leadership</b> Motivation- Meaning- Significance- Types of Motivation- Theories of Motivation- Maslow's Hierarchy of Human Needs, Alderfer's ERG theory, McGregor's theory X and theory Y, Herzberg's motivation-hygiene theory- Leadership- Introduction- Importance of Leadership-Theories of Leadership- Trait theory, Behavioural theory, Situational theory- Managerial Grid- Qualities of a good leader. (Brief study)
	<b>Unit 3- Supervision and Communication</b> Supervision- Meaning- Functions and Responsibilities of a supervisor-Communication – Concept- Formal and Informal Communication- Barriers to Effective Communication- How to overcome the barriers
<b>Block 6: Controlling</b>	<b>Unit-1: Controlling</b> Controlling- Meaning and Definition- Need of Controlling- Steps in control Process
	<b>Unit-2: Techniques of controlling</b> Techniques of Controlling - Traditional and Modern Techniques

#### **PRACTICAL ACTIVITIES: -**

1. Conduct a simulation where learners are tasked with managing a crisis situation in a fictional company to identify the causes of the crisis, analyze its elements, and develop crisis management strategies. Learners will be required to use the 5P's (Prevent, Prepare, Practice, Perform, and Post-Crisis) and 5C's (Communication, Cooperation, Coordination, Command, and Control) of crisis management to navigate the scenario

effectively.

2. Conduct a role-playing exercise where learners take on various managerial roles (e.g., top-level manager, middle-level manager, first-line manager) to face simulated scenarios that require them to use different managerial skills (technical, human, conceptual) and demonstrate social responsibility. Each scenario will challenge them to make decisions, solve problems, and manage their teams effectively.
3. Provide a case wherein a company faces a crisis situation and instruct the learners to examine how different leadership styles are utilized by the management to address the crisis and lead the company through it.
4. Present a case study of a team consisting of members from diverse cultural backgrounds and instruct the learners to explore the challenges faced by the supervisor in effectively managing and communicating with team members.
5. Describe a scenario where a project suffered communication hurdles among stakeholders and instruct the learners to analyse the reasons for communication breakdown and suggest ways to improve communication channels.

## REFERENCES

1. Meenakshi Gupta, Principles of Management, PHI Learning Private Ltd. (Block – I, II and III)
2. Joseph.L.Massie, Essentials of Management, Prentice Hall of India Pvt Ltd. (Block - I)
3. Koontz & O'Donnel, Management, Mc Graw Hill (Block – I, II and III)
4. T.Ramaswamy, Principles of Management, Himalaya Publishing House (Block – I and II)
5. H R Appannaiah, H R Ramanath, D.M.Gujarathi. Principles of Management, HP (Block –II)
6. R.K.Sharma, Shashi.K.Gupta, Business Management –Kalyani Publishers(Block - III)
7. L.M.Prasad, Principles and practice of Management, Sultan chand& sons (Block – III, IV and V)

**Ability Enhancement Course**  
**ENGLISH FOR COMMUNICATION**  
**SGB24EG101AC**

**(Credits 4)**

**Course Objectives**

1. To reinforce the importance of English as a tool for global communication.
2. To develop the linguistic and communicative competence of learners.
3. To initiate the learner to explore practical applications of language in real life contexts.
4. To make learners understand the nuances of communication and its effective usage by enhancing their LSRW and cultural skills.
5. To enhance the skills of the learner to be an effective communicator in a digitally interconnected world.

**Course Outcomes**

Upon completing the course, learners will,

1. have been exposed to a variety of learner -friendly modes of language use and practice.
2. be proficient in LSRW skills, along with social media language.
3. be capable of using language related to digital and electronic technology, by employing the advantages of ICT enabled learning.
4. be oriented to the possibilities and pitfalls of communication in formal and informal situations.

**COURSE DETAILS**

**BLOCK 1: Communication and Language**

- |        |  |
|--------|--|
| UNIT 1 | Introduction to Communication – Language – Origin and Development – Development of Speech and Writing  |
| UNIT 2 | Barriers of Communication through Languages – Formal and Informal Communication – Communication Etiquettes – Written Versus Oral Communication |
| UNIT 3 | The Four Skills of Communication – LSRW – The Fifth Skill of Cultural Awareness – Bilingualism   |
| UNIT 4 | Significance of English as a Global Language – Communication in English – English in India   |

**BLOCK 2: Receptive or Passive Skills**

- UNIT 1      Learning to Listen – Listening Etiquettes – Problems Affecting Effective Listening – Developing Listening Skills
- UNIT 2      Listening to the Media – Enhancement of Listening Through the Internet: TED Talks – Music with Lyrics on YouTube
- UNIT 3      Ready to Read – Enhancing Vocabulary – Scanning and Skimming
- UNIT 4      Print and Online Reading – Online Resources for Literary Reading

### **BLOCK 3: Productive or Active Skills**

- UNIT 1      Speaking it Out – Speaking to the Mirror – Understanding Your Audience – Overcoming Inhibitions
- UNIT 2      Audio Chats to Enhance Speaking – The Practice of Self-Recording – Online Pronunciation Aids
- UNIT 3      The Written Word – The Writing Process - Writing Plan-Drafts and Revisions  
– The Well Written Sentence – Diction – Meaning, Clarity and Simplicity – Figurative Language – Collocations – Punctuations
- UNIT 4      Conventions of Social Media Writing – Linguistic Checks – Online Tools to Help

### **BLOCK 4: Communication and Technology**

- UNIT 1      Origins of Technology in Language – The Evolution of Writing – Print and Publication – Technology in Language – Systems of Sound and Motion Recording
- UNIT 2      Evolution of Electronic and Digital Technology – Language and the Cyberspace – Language and ICT – Technical Terms Commonly Used in ICT – The Internet: Aspects of Efficiency and Economy
- UNIT 3      Authenticity of New Media – Misuse and Abuse in Cyber Space
- UNIT 4      Contributing to Social Media – Appropriate and Upright Conduct on Social Media Platforms

### **References**

- Bailey, Stephen. *Academic Writing*. Routledge, 2006.
- Coe, Norman, Robin Rycroft and Pauline Ernest. *Writing Skills: A Problem-solving Approach*. Cambridge University Press, 1983.
- Ferguson. *Public Speaking: Building Competency Stages*. Oxford Publishing, 2007.
- Hamp-Lyons, Liz, Ben Heasley. *Study Writing*. 2nd Edition. Cambridge UP, 2008.
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Swan, Michael. *Practical English Usage*. Oxford University Press, 2005.

## **MULTIDISCIPLINARY COURSE**

### **HISTORICAL TOURISM**

#### **SGB24HS101MD**

**Credits: 4**

#### **Course Objectives:**

The course aims to:

1. familiarise the learners with historical monuments in India and Kerala.
2. create an awareness of the significance of historical sites.
3. equip the learners to learn about the importance of historical tourism.

#### **Course Outcomes:**

The course enables the learners to :

1. conceptualise the nature and significance of historical tourism.
2. have a better understanding of the cultural ethos of the country.
3. have a better understanding of the tourism promotions in India and Kerala.
4. study tourism in a historical context.

#### **Course Outline:**

Block 1: An Introduction to Historical Tourism

Block 2: Historicising travel in India

Block 3: Tourist destinations in India and their significance

Block 4: Tourist destinations in Kerala and their significance

#### **Course Details:**

### **BLOCK 1: AN INTRODUCTION TO HISTORICAL TOURISM**

#### **Unit 1: What is Historical Tourism?**

Types of Tourism- Historical Tourism and Economy- Impact

**Unit 2: Conservation of Historical Sites**

Role of ASI- UNESCO

**BLOCK 2: HISTORICISING TRAVEL IN INDIA**

**Unit 1: Significance of Travelogues in the Reconstruction of History**

Travels and Travelogues- Travelogues and Periodization of  
History - Travelogues and Fixing of the Boundaries of Empires

**Unit 2: Foreign Travellers in India and their Accounts**

Ancient period- Megasthenes - Fahien- Huen Tsang- Medieval period- Ibn  
Batuta - Marco Polo - Amir Khusrau- Jean-Baptiste Tavernier - Francois  
Bernier - Peter Mundy- Modern period - William Hawkins- Sir Thomas Roe-  
Edward Terry

**BLOCK 3: TOURIST DESTINATIONS IN INDIA AND THEIR SIGNIFICANCE**

**Unit 1: Religious and Cultural Destinations in India and their Significance**

Amritsar- Tirupati- Bodh Gaya- Puri - Haridwar - Ajmer- Santiniketan-  
Wardha- Tiruchirappalli- Velankanni

**Unit 2: Historical Destinations in India and their Significance**

Keezhadi- Khajuraho- Hampi - Bhimbetka- Mahabalipuram- Thanjavur- Ajanta  
and Ellora- Harappan sites- Tughlaqabad Fort- Mehrauli Archaeological Park-  
Taj Mahal- Qutub Minar- Jama Masjid- Purana Qila- Red Fort- Agra Fort-  
Fatehpur Sikri- Museums

**BLOCK 4: TOURIST DESTINATIONS IN KERALA AND THEIR SIGNIFICANCE**

**Unit 1: Historical Destination of Kerala**

Edakkal Caves- Padmanabhapuram Palace- Bekal Fort - Palakkad Fort-  
Archaeological sites of Kerala- Pattanam- Eyyal Burial cave and Chovvanur  
burial cave in Thrissur - Megalithic burials in Wayanad- Thunchan Parambu

**Unit 2: Sacred Geography**

Sabarimala- Cheraman Mosque- Malayattoor Church - Parassinikadavu-  
Kodungallur Bhagavathy Temple

**Suggested Readings:**

1. A Sreedhara Menon, *Cultural Heritage of Kerala*, DC Books, 2019
2. Amir Khusrau: Memorial Volume, Ministry of Information and Broadcasting,  
Government of India, 2006
3. Clement R Markham, *The Hawkin's Voyages during the Reigns of Henry VIII, Queen  
Elizabeth and James I*, London, 1878
4. Dominique Shila Khan, *Sacred Kerala*, Penguin India, 2009
5. F. Fawcett, *Rock Carvings in the Edakal Cave in Indian Antiquary*, Volume XXX,  
1901

6. Francois Bernier, *Travels in the Mogul Empire*, 1862
7. H. K Kaul, *Traveller's India: An Anthology*, OUP, 1998
8. Hugh Murray, *The Travels of Marco Polo*, Edinburgh, 1845
9. John Gollings, John M Fritz, and George Michell, *City of Victory: Vijayanagara the Medieval Hindu Capital of Southern India*, New York: Aperture, 1991
10. Pran Nath Seth, *India-A Travellers Companion*, Sterling Publications, 1996
11. Ratan Deep Singh, *Dynamics of Modern Tourism*, Kanishka Publications, India, 2006
12. Ratan Deep Singh, *Economic Impact of Tourism Development: An Indian Experience*, Kanishka Publications, India, 1995
13. Ratan Deep Singh, *Infrastructure of Tourism in India*, Kanishka Publications, India, 2007
14. Rita Banerjee, *Thomas Roe and the Two Courts of Emperor Jahangir and King James*, Dand Etudes Anglaises, 2017/2 (Vol 70)
15. Salini Modi, *Tourism and Society*, Rawat Publications, 2001
16. S.P Gupta, *Cultural Tourism in India*, D.K. Print World, 2003
17. Tansen Sen, *The Travel Records of Chinese Pilgrims Faxian, Xuanzang and Yijing*, Volume 11, Number 3, 2006
18. The Travels of Peter Mundy in Europe and Asia, 1608-1667, Volume II *Travels in Asia (1628-1634)*, Second Series, No XXXV, Council of Hakluyt Society, 1914
19. Upinder Singh, *A History of Ancient and Early Medieval India*, Pearson Education India, 2009
20. V. Ball, *Travels in India by Jean-Baptiste Tavernier Vol I and II*, OUP, 1925
21. W.H Moreland and Atul Chandra Chatterjee, *A Short History of India*, Longman, London, 1953
22. William Foster, *Early Travels in India 1583-1619*, OUP, 1921

### **MULTIDISCIPLINARY COURSE**

#### **COMPUTER SYSTEM AND INTERNET TECHNOLOGIES**

**SGB24CS101MD**

**(CREDITS: 4)**

<b>COMPUTER SYSTEM AND INTERNET TECHNOLOGIES</b>	
CO1: To understand the working of a computer	
CO2: To know about computer connectivity	
CO3: To make aware of cloud and wireless technologies	
CO4: To familiarise with cyber etiquette	
<b>Block 1: Computer System Fundamentals</b>	
<b>Unit 1</b>	<b>Fundamentals of Computers:</b> Types of Computers, Functional Units - Input-Output interface, Software and Hardware, Memory, Bus - Bus Structures and Types
<b>Unit 2</b>	<b>Hardware Components:</b> Input/Output Devices- voice, text, gestures, Memory- Primary Memory- RAM, ROM, Registres, Secondary

	Memory - Storage- HDD, SSD, Peripheral Devices, Mobile Devices, Selecting a System Specification Based on Requirements
<b>Unit 3</b>	<b>Software Components :</b> System Software - Operating Systems, Utility Programs, Language Processor. Application Software - Types and Examples, Software Development - Programming Languages and Development Tools.
<b>Unit 4</b>	<b>Operating System Concepts:</b> Components, Common operating systems, RTOS, Mobile OS, Files and file system, BIOS and booting, Remote connections
<b>Block II : Networking Fundamentals and System Security</b>	
<b>Unit 1</b>	<b>Basics of Networking:</b> Definition and importance of computer networks, Types of networks: LAN, WAN, MAN, PAN, Network topologies: Bus, Star, Ring, Mesh,
<b>Unit 2</b>	<b>Network Devices and Media:</b> Routers, Switches, Hubs, Modems, Access Points, Transmission media - Wired (Coaxial, Twisted pair, Fiber optic) and Wireless
<b>Unit 3</b>	<b>System Security and Protection:</b> Importance of network security, Security threats: Malware, Phishing, Denial of Service attacks, Security measures: Firewalls, Antivirus software, Encryption, VPNs
<b>Unit 4</b>	<b>Cyber Literacy and Etiquette:</b> Search engine usage - Google Scholar; Social media platforms - Relevance and use; Social media interaction; Credibility and fact-Checking in cyberspace
<b>Block III: Networking Protocols</b>	
<b>Unit 1</b>	<b>Connectionless Protocols :</b> UDP, ICMP, HTTP
<b>Unit 2</b>	<b>Connection oriented services :</b> TCP/IP/ UDP, FTP, SMTP
<b>Unit 3</b>	<b>Network Standards:</b> OSI Model Layers, TCP/IP Protocol Suit
<b>Unit 4</b>	<b>Network addressing:</b> IP addressing (IPv4, IPv6), MAC addresses
<b>Block IV: Internet Technologies</b>	
<b>Unit 1</b>	<b>Web Technologies:</b> Hypertext Markup Language (HTML) and Cascading Style Sheets (CSS), Client-side scripting: JavaScript basics Server-side scripting: Introduction to PHP, Node.js
<b>Unit 2</b>	<b>Cloud Computing Concepts:</b> types and services; applications of cloud computing- online data storage, backup and recovery, Big-data analysis, Deployment models: Public, Private, Hybrid clouds, Development and Testing, IoT and wearable devices
<b>Unit 3</b>	<b>Wireless and Mobile Technologies:</b> Bluetooth, Wifi, Wi-max, Zigbee; Mobile communication- GPS, GPRS, GSM, 3G, 3.5G, Features of 4G & 4G LTE, VoLTE, 5G,

<b>Unit 4</b>	<b>Web Pages creation and hosting:</b> web client, web servers, HTTP request-response, web page creation and web hosting
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### References:

- Sinha, Pradeep K., and Priti Sinha. "Computer fundamentals". BPB publications, 2010.
- White, Ron, and Timothy Edward Downs. "How computers work". Que, 1998.
- Comer, Douglas E. "The Internet book: Everything you need to know about computer networking and how the Internet works". Chapman and Hall/CRC, 2018.
- Buyya, Rajkumar, Christian Vecchiola, and S. Thamarai Selvi. "Mastering cloud computing: foundations and applications programming". Newnes, 2013.
- Anthony T. Velte, "Cloud Computing: A Practical Approach", Tata McGraw Hill, 2009.
- Kukushkin, Alexander. Introduction to mobile network engineering: Gsm, 3g-wcdma, lte and the road to 5g. John Wiley & Sons, 2018.
- Lin, Yi-Bang, and Imrich Chlamtac. Wireless and mobile network architectures. John Wiley & Sons, 2000.

## **MULTIDISCIPLINARY COURSE**

### **LEGAL LITERACY**

#### **SGB24PS101MD**

**Credits: 4**

### Course Objectives:

After completion of the course, the learners will be able to:

- Understand the structure and manner of the functioning of the legal system in India
- Develop an understanding of the formal and Alternate Dispute Redressal (ADR) mechanisms that exist in India
- Explore the Specific Laws pertaining to sections such as women, children and the SCs & STs

### Block 1: Fundamentals of Legal Literacy in India

- **Unit 1:** Constitution – Fundamental rights
- **Unit 2:** Fundamental Duties & Directive Principles of State Policy
- **Unit 3:** Introduction to Bharatiya Nyaya Samhita (IPC) Code of Civil Procedure (CPC), Bharatiya Nagarik Suraksha Sanhita(Cr.PC), and Bharatiya Sakshya Sanhita

(Indian Evidence Act)

### **Block 2: Specific Sections and Specific Laws**

- **Unit 1:** Women and Children- Protection of Women from Domestic Violence Act, 2005 and The Juvenile Justice (Care and Protection) Act 2005
- **Unit 2:** Scheduled Caste and Scheduled Tribes - The Scheduled Castes and the Scheduled Tribes (Prevention of Atrocities) Act, 1989
- **Unit 3:** Consumer Protection Act, 2019 and Right to Information Act, 2005

### **Block 3: Basic Understanding of Criminal Procedure**

- **Unit 1:** Offences and their Categories – Cognizable and non – Cognizable, Bailable and non- Bailable, Compoundable and non – Compoundable
- **Unit 2:** First Information Report (FIR), Investigation and Charge sheet
- **Unit 3:** Warrant, Arrest and Bail

### **Block 4: Judicial System and Law Enforcement in India**

- **Unit 1:** System of courts and their jurisdiction in India
- **Unit 2:** Legal Service Authorities Act and Right to Legal Aid – Lok Adalats
- **Unit 3:** Role of Police in Law Enforcement

### **Suggested Readings:**

1. Basu, D. D & Others, (2008) *Introduction to the Constitution of India*, Nagpur: Lexis Nexis Butterworths.
2. Kashyap, S, (1994) *Our Constitution: An Introduction to India's Constitution and Constitutional Laws*, New Delhi, National Book Trust.
3. D. Srivastava, (2007) 'Sexual Harassment and Violence against Women in India: Constitutional and Legal Perspectives', in C. Kumar and K. Chockalingam (eds) *Human Rights, Justice, and Constitutional Empowerment*, Delhi: Oxford University Press.
4. Zariski, A. (2014). *Legal literacy: An introduction to legal studies*. Athabasca University Press.



## **SEMESTER II**



## Major Discipline Core Course

### BUSINESS MATHEMATICS AND STATISTICS

**SGB24CM102MC**

**(Credits: 6)**

#### **OBJECTIVES**

The course aims to make the learners understand basic concepts in mathematics which are applied in managerial decision making and also to familiarize them with the basic statistical tools used for analyzing and for solving business problems.

#### **Course Outcomes:**

After the completion of the course, the learners will be able to:

1. Develop an understanding of numerical problems in business and techniques used to solve such problems.
2. Enhance mathematical skills needed to analyze numerical data used in business and social sciences.
3. Understand statistical concepts on Measures of Central Tendency, Dispersion, Correlation and Regression
4. Familiarize with the basic statistical tools used to summarise and analyse quantitative information.
5. Interpret the relevance of statistical findings for business problem solving and decision making.

#### **COURSE OUTLINE:**

##### **PART A**

BLOCK 1: ARITHMETIC: COMPUTATION OF INTEREST

BLOCK 2: MATRICES

##### **PART B**

BLOCK 3: MEASURES OF CENTRAL TENDENCY

BLOCK 4: MEASURES OF DISPERSION

BLOCK 5: CORRELATION AND REGRESSION ANALYSIS

BLOCK 6: INDEX NUMBERS

Block	Unit
<b>PART A – BUSINESS MATHEMATICS</b>	
<b>Block-1: Arithmetic: Computation of Interest</b>	<b>Unit-1:Interest Calculation</b> Simple Interest – Compound Interest – Compounding Half Yearly- Quarterly – Continuous Compounding–Effective yield
	<b>Unit-2:Time Values</b> Present Value – Future Value – Annuity – Depreciation – Amortisation
	<b>Unit-3:Ratios and Proportions</b> Ratio – Proportion – Meaning – Properties - Computation – Mean Proportional – Continued Proportion
<b>Block-2: Matrices</b>	<b>Unit-1: Introduction</b> Meaning – Definition – Order - Types – Rectangular – Square – Row – Column – Diagonal – Scalar – Unit – Null – Triangular – Symmetric – Skew Symmetric – Orthogonal - Idempotent and Nilpotent – Terms – Leading Diagonal – Equality of Matrices - Transpose — Trace of Matrix
	<b>Unit-2: Matrix Operations</b> Addition and Subtraction of Matrices – Multiplication of Matrix by Scalar – Multiplication of two Matrices - Properties
<b>PART B- STATISTICS</b>	
<b>Block-3: Measures of Central Tendency</b>	<b>Unit-1:Averages</b> Introduction- Meaning – Definition – Objectives – Features – Importance – Limitations – Requisites
	<b>Unit-2: Mathematical Averages</b> Meaning – Types – Arithmetic Mean – Geometric Mean – Harmonic Mean - Properties – Merits – Demerits – Calculation – Individual, Discrete and Continuous Series – Methods - Direct – Short cut– Step Deviation – Combined Mean – Correction in Mean
	<b>Unit-3:Positional Averages</b> Meaning – Types – Median – Quartiles – Deciles – Percentiles - Properties – Merits – Demerits – Calculation – Individual, Discrete

	and Continuous Series – Mode - Methods – Mathematical and Graphical
<b>Block- 4: Measures of Dispersion</b>	<b>Unit-1:Dispersion</b> Meaning – Definition – Purpose – Properties – Types – Absolute Measure and Relative Measure – Comparison
	<b>Unit-2: Measures of Dispersion</b> Range – Quartile Deviation – Mean Deviation – Standard Deviation – Coefficient of Range – Coefficient of Quartile Deviation - Coefficient of Mean Deviation – Coefficient of Variation – Computation - Individual, Discrete and Continuous Series – Combined Standard Deviation – Corrected Standard Deviation
<b>Block-5: Correlation and Regression Analysis</b>	<b>Unit-1: Correlation</b> Meaning – Definition – Types – Positive and Negative- Linear and Non-Linear- Simple, Partial and Multiple – Uses – Importance - Limitation
	<b>Unit-2: Measures of Correlation</b> Scatter Diagram – Correlation Graph – Coefficient of Correlation – Karl Pearson Coefficient of Correlation, Spearman’s Rank Correlation – Merits and Demerits – Degrees of Correlation – Properties – Probable Error – Interpretation – Corrected Correlation Coefficient
	<b>Unit-3:Regression</b> Meaning – Definition – Dependent and Independent Variable - Types –Linear and Non-Linear, Simple and Multiple – Line of Best Fit - Uses – Limitation – Relationship between Correlation and Regression
	<b>Unit-4:Measures of Regression</b> Freehand Curve – Method of Least Square – Regression Equations – Properties of Regression Lines and Regression Coefficient
<b>Block-6: Index Numbers</b>	<b>Unit-1:Index Number</b> Definition – Meaning – Characteristics – Importance – Limitations – Problems/Steps in constructing Index Numbers – Types – Price –

	Quantity – Value – Special Purpose
	<b>Unit-2: Price Index Number</b> Meaning – Computation - Wholesale Price Index Number – Methods – Simple Aggregate- Simple Average- Weighted Aggregate- Weighted Average - Consumer Price Index Number – Steps – Methods – Aggregate Expenditure and Family Budget – Fixed Base and Chain Base Index Number
	<b>Unit-3: Quantity and Value Index number</b> Quantity Index Number – Value Index Number – Computation – Tests of Index Number – Unit Test – Time Reversal Test – Factor Reversal Test

#### **PRACTICAL ACTIVITIES: -**

1. Using a log table, find out rate and time in compound interest problems.
2. Application problems on Ratio and Proportion.
3. Computing monthly/quarterly/half yearly compound interest on FD or loan amount.
4. Collect the turnover of a company for 5 years and predict the sales of the 6<sup>th</sup> year by using the method of least square.

#### **REFERENCES**

1. Sancheti and V.K.Kapoor -*Business Mathematics*, Sultan Chand & Sons
2. Wikes, F.M - *Mathematics for Business, Finance and Economics*. Thomson Learning
3. Dr. P.R. Vittal - *Business Maths & Statistics*, Margham Publications
4. C.R.Kothari- *Quantitative Techniques*, Vikas Publishing House
5. S.P.Guptha- *Statistical Methods*, Sultan Chand & Sons, New Delhi
6. C. B Gupta & Vijay Gupta - *An Introduction to Statistical Methods*, Vikas Publishing
7. Goel & Goel – *Mathematics & Statistics*, Taxmann Allied Services Pvt Ltd

#### **Minor Discipline Course**

## **BUSINESS AND CORPORATE LAWS**

**SGB24LW101MI**

**(Credits: 6)**

### **OBJECTIVES**

The course aims to familiarize the learners with the legal framework influencing business decisions. The intention of the course is also to develop among learners an idea about Indian Contract Laws and Company law and to provide learners with the basic knowledge of legal principles behind contractual agreements. The course also intends to familiarize the learners about the salient provisions and procedures of the Companies Act 2013.

### **Course Outcomes:**

After the completion of the course, the learners will be:

1. Able to identify and understand the fundamental legal principles behind contractual agreements.
2. Able to appreciate the relevance of business laws to individuals and business organisations and the role of the laws in economic, political and social context.

### **COURSE OUTLINE:**

BLOCK 1: INTRODUCTION TO MERCANTILE LAW

BLOCK 2: BAILMENT AND PLEDGE

BLOCK 3: INDEMNITY AND GUARANTEE

BLOCK 4: LAW OF AGENCY

BLOCK 5: SALE OF GOODS ACT 1930

BLOCK 6: COMPANIES ACT 2013

<b>Block</b>	<b>Unit</b>
<b>Block-1: Introduction to Mercantile Law</b>	<b>Unit -1:Introduction to Mercantile Law</b> Law of Contract - Definition - Types of Contracts

	<b>Unit-2:Essentials of a Valid Contract</b> Offer - Acceptance and its Revocation – Agreement- Consideration - Capacity to Contract - Free Consent- Legality of Object and Consideration
	<b>Unit-3: Performance and Termination of a Contracts</b> Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract - Contingent and Quasi Contract
<b>Block-2: Bailment and Pledge</b>	<b>Unit -1:Bailment</b> Bailment- Definition- Essential Elements-Rights and Duties of Bailor and Bailee– Lien -Finder of Lost Goods
	<b>Unit 2: Pledge</b> Pledge- Essentials- Rights and Duties of Pawner and Pawnee
<b>Block 3: Indemnity and Guarantee</b>	<b>Unit 1: Indemnity</b> Indemnity - Meaning and Definition- Rights
	<b>Unit 2: Guarantee</b> Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety
<b>Block 4: Law of Agency</b>	<b>Unit-1:Contract of agency</b> Essentials- Rights and Duties of Agent and Principal- Classification of Agents- Sub-agents and substituted agents- Modes of Creation of agency
	<b>Unit-2: Termination of agency</b> Termination of Agency- Modes of termination of Agency- Irrevocable agency
<b>Block-5: Sale of Goods Act 1930</b>	<b>Unit -1:Introduction to Sale of goods Act 1930</b> Essentials of Contract of Sale of Goods - Classification of Goods- Condition and Warranties - Transfer of Property in Goods
	<b>Unit-2:Unpaid Seller</b> Right of Unpaid Seller - Buyer’s Right Against Seller - Auction Sale
<b>Block-6: Companies Act 2013</b>	<b>Unit -1: Introduction to Companies – An Overview</b> Company - Characteristics –Types of Companies - Promotion and

	Formation of a Company
	<b>Unit- 2: Introduction to Companies Act</b>
	Major highlights of Companies Act 2013

#### **PRACTICAL ACTIVITIES: -**

1. Assignment on real recent cases of breach of contracts and actions taken by aggrieved party and court verdict on them.
2. Prepare case studies on the role of an agent and his duties, rights and liabilities.
3. Assignment on latest cases regarding rights of seller and buyer.
4. Assignment on procedure of conduct of meetings by companies.
5. Prepare a report on CSR activities by companies listed at NSE and BSE

#### **REFERENCES**

1. Aswathappa, K., *Business Laws*, Himalaya Publishing House, Bengaluru.
2. Kapoor, N.D., *Business Laws*, Sultan Chand publications New Delhi.
3. Sharma, S.C., *Business Law*, International Publishers, Bengaluru
4. Tulsian, *Business Law*, McGraw-Hill Education Mumbai.
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930
6. Ravinder Kumar, *Legal Aspects of Business* 3rd Edition, Cengage Learning
7. Chandha P.R., *Business law*, New Delhi
8. BARE Acts: Contract Act, Sale of Goods Act, Indian Companies Act 2013

**ENGLISH LANGUAGE  
ABILITY ENHANCEMENT COURSE  
READING AND WRITING ENGLISH**

**SGB24EG102AC**

**CREDITS - 4**

#### **Learning Objectives**

1. Reinforcement of critical thinking through various technicalities of reading.

2. Familiarisation with the nuances of language in literature
3. Recognition and understanding of the grammatical structures of language to communicate effectively and learning to self-edit documents.
4. Development of the skill to use appropriate and contextual vocabulary and use of the skill to integrate the resources effectively.
5. Cultivation of the skills to merge the thoughts into verbal expressions, utilizing the techniques involved in writing academic documents to achieve specific purposes.

### **Learning Outcomes**

Upon completing the course, learners will

1. Have knowledge of various communication contexts which will enable the use of context-specific appropriate language.
2. Be equipped with the skills to appreciate and evaluate a text, gaining the acquired skills in comprehending, even complex passages.
3. Will have the competency to handle language in various literary and life contexts.
4. Display acquired knowledge in structuring grammatical sentences while writing and speaking.
5. Be able to process information from various sources and present it in a coherent manner.
6. Understand the relevance of writing academic documents and display proficiency in using language in different styles and formats.

### **COURSE OUTLINE:**

- 1. BLOCK 1– READING- THE EFFECTIVE SKILL**
- 2. BLOCK 2 – LANGUAGE DEVELOPMENT-PART I**
- 3. BLOCK 3 – LANGUAGE DEVELOPMENT-PART II**
- 4. BLOCK 4 – PRACTICE, PRACTICE, PRACTICE**

#### **BLOCK – 1: Reading- The Effective Skill**

Unit 1: Introduction to Reading

Unit 2: Types of Reading - Methods and Techniques involved in Reading

Unit 3: Reading Comprehension

Unit 4: Analysing Literature

- a. Essays
  - “The Dream and the Message” (Chapter 1 of *Ignited Minds*)– A. P. J. Abdul Kalam
- b. Short Story
  - *The Open Window*- H.H. Munro
- c. Poetry



- *The Blessed Damsel*- Dante Gabriel Rossetti

## **BLOCK – 2: Language Development-Part I**

Unit 1: Parts of Speech

Unit 2: Sentences

Unit 3: Concord

Unit 4: Tenses

## **BLOCK – 3: Language Development-Part II**

Unit 5: Reported Speech

Unit 6: Active and Passive Voice

Unit 7: Sentence Transformation

Unit 8: Common Errors

## **BLOCK – 4: Practice, Practice, Practice**

Unit 1: Reading Comprehension Passages

Unit 2: Analysing Literature

Unit 3: Grammar and Vocabulary

Unit 4: Precis

Unit 5: Essay Writing

Unit 6: Report Writing

## **REFERENCES**

- ◆ Barrass, Robert. *Students Must Write: A Guide to Better Writing in Coursework and Examinations*. Routledge, 2006.
- ◆ DeVito, Joseph A. *Communication: Concepts and Processes*. Prentice-Hall Inc, 1976.
- ◆ Kalam, APJ Abdul. *Ignited Minds. Unleashing The Power Within India*. Penguin, 2003.
- ◆ Mishra, Sunitha and C. Muralikrishna. *Communication Skills for Engineers*. Pearson, 2011.
- ◆ Raman, Meenakshi and Sangeetha Sharma. *Technical Communication: Principles and Practice*. Oxford, 2004.
- ◆ Prasad, Prajapati. *The Fundamental Aspects of Communication Skills*. S. K. Kataria & Sons, New Delhi, 2011-12.
- ◆ Kumar, Sanjay and Pushpalata. *English for Effective Communication*. Oxford, 2013.
- ◆ Greenbaum, Sidney. *Oxford English Grammar*. Indian Edition. Oxford University Press, 2005.
- ◆ Carter, Ronald and Michael McCarthy. *Cambridge Grammar of English*. CUP, 2006.
- ◆ Eastwood, John. *Oxford Guide to English Grammar*. Oxford University Press, 1994.

## **MULTI-DISCIPLINARY COURSE**

### **CRIMINOLOGY**

**B24SO02MD**

**(Credits: 04)**

#### **Course Objectives:**

The course introduces basic concepts in criminology and criminal administration. It helps society, government, correction institutes, and administrators to understand societal elements in cultivating crimes, criminals, and correction methods.

#### **Course Outcomes:**

- Acquaint the learners with concepts in criminology for the promotion of welfare and cooperation in society.
- Give exposure to the learners about different types of crime prevailing in society.
- Familiarize learners criminal justice system and different ways of preventing crime in society.

### **BLOCK 1: CRIME AND PERSPECTIVES**

#### **Unit I: Crime and Criminology**

- Definitions: Crime, Criminology and Criminal Justice
- Differences between concepts: Sin, Crime, Vice & Wrong
- Meaning: Deviance and Delinquency
- Historical Development of Criminology - Nature and Scope- Criminology

#### **Unit II: Conceptual Approaches to Crime**

- Legal, behavioral, sociological, deviance, crime and delinquency

#### **Unit III: Perspectives on Crime Causation**

- Classical and Positivist school of criminology
- Psychological School of Criminology
- Sociological (Marxian, Structural-Functional and Symbolic Interactionism)

### **BLOCK II: TYPES OF CRIME**

#### **Unit I: Typology of Crimes**

- Crimes against the Human body
- Crimes against Property
- Crimes against vulnerable groups: Crimes against women and children

#### **Unit II: Types of Crime**

- Economic and violent crime
- White-collar and corporate crime
- Organized and cybercrime

### **Unit III: Socio-Economic Profiles**

- Changing the socio-economic profile of criminals in contemporary India

## **BLOCK III: CRIMINAL JUSTICE SYSTEM**

### **Unit I: Introduction to CJS**

- CJS: Meaning, Purpose and Social Relevance
- Legislative Process in CJS.
- International Perspective: American, British, Chinese, French and Islamic CJS.

### **Unit II: Police System**

- Historical Overview of the Police System in India and its Function;
- Police Act 1861
- The organization set up of the Indian Police in Modern Society
- Objective of the Police System: Maintenance of Law and Order, Investigation of Crimes Protection of Life, Protection of Property Rights, Prevention of Crime

### **Unit III: Judicial & Prosecution System**

- Judicial Administration in India: Structure and Functions of Criminal Courts.
- Modern Judicial Systems: Fast Track Court, Children Court, JJB.
- Salient Features of Indian Judicial System: Independence, Public and Fair Trial.
- Fundamental Elements in Judicial Functioning: Due Process, Speedy Trials and Access to Justice. Prosecution System.

## **BLOCK IV: PUNISHMENT AND CORRECTIVE METHODS**

### **Unit I: Punishment Related to Crime**

- Types of punishment
- Penology in India
- Indian Penal Code
- Retributive and reformatory theory
- Deterrent theory

### **Unit II: Correction Methods**

- Significance and forms of correction,
- History of prison reforms in India,
- National policy on prisons,
- Correctional programs- educational, vocational, psychiatric, meditation, recreation,
- Problems of correctional administration

### **Unit III: Alternative to Imprisonment**

- Probation
- Parole
- Open prisons
- After-care and rehabilitation
- Victimological perspective

## **SUGGESTED READINGS:**

1. Mohanty, R. K. & Mohanty, S. (2016). *Criminology Penology and Victimology*. Bengaluru: Himalaya Publishing House Pvt. Ltd.
2. Sharma, R.K.(2017). *Criminology and Penology*. New Delhi: Atlantic Publishers.
3. Gaur, K.D. (2020). *Indian Penal Code*. New South Wales: Universal Law Publishing Co. Pvt. Ltd.
4. Paranjape, N.V. (2012). *Criminology and Penology with Victimology*. Allahabad: Central Law Publications.
5. Schmalleges, F. (1999). *Criminal Justice Today*, New Jersey: Prentice Hall.
6. Albanese, J. S. (2000). *Criminal Justice*. Boston: Allyn and Bacon.
7. Phelps, T.R. (1979). *Introduction to Criminal Justice*. UK: Goodyear Publishing Company. Inc.
8. Mir, M. (1984). *Crime and Criminal Justice System in India*. New Delhi: Deep and Deep Publications.
9. Justice Malimath Committee on Criminal Justice Reforms. (2003). Universal Law Publication.
10. K. Padmanabhaiah Committee Police Reforms. (2001).
11. Srivastava, A. (1999). *Policing in the 21st Century*. Hyderabad: Indian Institute of Police Administration.
12. Guharoy J. T. (1999). *Role of Police in Changing Society*. New Delhi: APH Publications.
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18. Shweta. (2009). *Crime, Justice and Society*. New Delhi: MD Publications.
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**MULTI DISCIPLINARY COURSE**  
**MACHINE LEARNING FOR ALL**  
**B24CA02MD**  
**(CREDITS: 4)**

<b>MACHINE LEARNING FOR ALL</b>
CO1: To learn the basics of Machine Learning
CO2: To understand about various Supervised Learning algorithms

CO3: To understand about Unsupervised Learning and Reinforcement Learning	
CO5: To list various ML applications	
<b>Block I: Introduction to Machine Learning</b>	
<b>Unit 1</b>	Introduction to Machine Learning (ML)
<b>Unit 2</b>	Types of Machine Learning – Supervised, Unsupervised and Reinforcement Learning
<b>Unit 3</b>	Performance Evaluation Metrics: Confusion Matrix, ROC curves
<b>Unit 4</b>	Cross Validation Techniques, Bias-Variance Tradeoff
<b>Block II: Supervised Learning</b>	
<b>Unit 1</b>	Basics of Neural Networks: Perceptron, Multilayer Perceptron
<b>Unit 2</b>	Classification : Naïve Bayes, Decision Trees and Support Vector Machines
<b>Unit 3</b>	Regression: Linear Regression, Logistic Regression
<b>Unit 4</b>	Overfitting and Underfitting, Regularisation
<b>Block III: Unsupervised Learning and Reinforcement Learning</b>	
<b>Unit 1</b>	Partition Clustering: K-means Clustering, K-Medoid
<b>Unit 2</b>	Hierarchical Clustering :Agglomerative Clustering
<b>Unit 3</b>	Dimensionality Reduction – Principal Component Analysis, Singular Value Decomposition
<b>Unit 4</b>	Introduction to Reinforcement Learning, Markov Decision Processes (MDPs)
<b>Block IV: Advanced Topics and Applications of Machine Learning</b>	
<b>Unit 1</b>	Introduction to Generative AI and LLMs
<b>Unit 2</b>	Demonstration of basic concepts of ML using Teachable Machine/Weka
<b>Unit 3</b>	Introduction to Natural Language Processing (NLP) and Computer Vision
<b>Unit 4</b>	Introduction to Recommender Systems and Time Series Analysis

### References:

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- K. P. Murphy, “Machine Learning: A probabilistic perspective”, MIT Press, 2012.
- Stephen Marsland, “Machine Learning An Algorithmic Perspective”, CRC Press.
- Yoshua Bengio, “Learning Deep Architectures for AI”, Now Publishers Inc (2009)
- Ian Goodfellow, Yoshua Bengio and Aaron Courville, “Deep Learning”, MIT Press

## **MULTI DISCIPLINARY COURSE**

### **Digital Marketing**

**B24BB02MD**

**CREDITS: 4**

#### **Course Objective:**

- To familiarize the students with the concept of Digital marketing
- To develop understanding on website planning and designing.
- To equip the students with knowledge of search engine optimization and its strategies
- To help the students understand the concept of Social media marketing and its scope in marketing a business.

#### **Course Outcomes:**

- Understand the basics of digital marketing
- Enrich knowledge about the process of web planning and analysis
- Attain the knowledge about the concepts of Social Media Marketing
- Gain knowledge about the process of Search engine optimization

#### **Course Outline:**

##### **Block 1: Basics of Digital Marketing**

##### **Block 2: Website Planning and Analysis**

##### **Block 3: Search Engine Optimization**

##### **Block 4: Social Media Marketing**

#### **Course Details**

##### **Block 1: Basics of Digital Marketing**

##### **Unit 1: Introduction to Digital Marketing**

Digital Marketing – Importance of Digital Marketing, Evolution of Digital Marketing, Scope of Digital Marketing, Traditional Marketing vs. Digital Marketing.

##### **Unit 2: Types of Digital Marketing**

Types of Digital Marketing– Content Marketing, Mobile Marketing, Affiliate Marketing, E-mail Marketing, PPC Advertising - Increasing visibility – Lead Generation – Latest Trends in Digital Marketing – Digital Marketing Budgeting

## **Block 2: Website Planning and Analysis**

### **Unit 1: Website planning**

Introduction to Website– Types of website, Basics of web design, Website tools for speed improvement, various design platforms.

### **Unit 2: Website analysis**

Website analysis tools, Competitor analysis, Competitor research tools, Keyword research and analysis, Types of keywords, Localized keyword research, Tools used for Keyword research

## **Block 3: Search Engine Optimization**

### **Unit 1: Introduction to SEO**

Introduction to SEO – Fundamentals and concepts of SEO, Google Algorithm, Google search Console, Search Engine Results Page, Traffic and its meaning

### **Unit 2: Strategies and techniques**

Strategies for keyword optimization, On page SEO, Off page SEO, SEO techniques, Link Building, Indexing and Crawling – Meaning - SEM Metrics

## **Block 4: Social Media Marketing**

### **Unit 1: Overview of Social media marketing**

Meaning of Social Media Marketing, SMM Channels, Facebook optimization, Creating Facebook page for business, Fan Page vs. Profile vs. group, Facebook Advertising, Facebook Analytics.

### **Unit 2: Modes of Social Media Marketing**

Introduction to Twitter – Followers, Re Tweets, Clicks, Linked In – Branding on Linked In, You Tube channel, Pintrest, Profile optimization on Instagram, Google plus for businesses, CPC bidding

## **References:**

- Bhatia (2017). Fundamentals of Digital Marketing, 2e. Pearson Education India
- Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley
- George Pain (2019). Marketing Automation and Online Marketing: Automate Your Business through Marketing Best Practices such as Email Marketing and Search Engine Optimization
- Social Media Marketing: Tracy L. Tuten (2021).
- Social Media Marketing: A Strategic Approach. Debra Zahay, Mary Lou Roberts (2022).
- Pay Per Click Search Engine Marketing For Dummies by Peter Kent (2006).

### **SEMESTER III**



**Major Discipline Core Course**  
**ADVANCED FINANCIAL ACCOUNTING**

**B24CM03MC**

**(Credits: 6)**

**OBJECTIVES**

This course familiarizes the learners with the accounting principles and practices of various types of business. It enables the learners to acquire knowledge about financial reporting standards and to understand corporate accounting methods. The course also equips the learners with the skills of preparing financial statements for various types of organizations.

**Course Outcomes:**

After the completion of the course, the learners will be able to:

1. Apply accounting standards in recording and reporting of financial transactions and events.
2. Prepare accounts of Hire Purchase, Installment System, Branch, Royalty and Consignment

**COURSE OUTLINE:**

BLOCK 1: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)  
 BLOCK 2: INDIAN ACCOUNTING STANDARDS  
 BLOCK 3: ACCOUNTS OF HIRE PURCHASE AND INSTALLMENT SYSTEM  
 BLOCK 4: ROYALTY ACCOUNTS  
 BLOCK 5: BRANCH ACCOUNTS  
 BLOCK 6: ACCOUNTING FOR CONSIGNMENT

Block	Unit
	<b>Unit -1: Introduction to IFRS</b> Concept – Need for Convergence Towards Global Standards

<b>Block 1: International Financial Reporting Standards (IFRS)</b>	–Benefits of Convergence with IFRS
	<b>Unit -2: Adoption of IFRS</b> Distinction between Ind AS and IFRS- Understanding of US GAAP and Indian GAAP – First Time Adoption of IFRS
<b>Block-2: Indian Accounting Standards</b>	<b>Unit-1: Accounting Standards for Assets</b> Inventories (Ind AS 2)- Accounting for Property, Plant, Equipment (Ind AS 16) -Accounting for Intangible Assets (Ind AS 38)
	<b>Unit -2: Accounting for Impairment of Assets, Borrowing Costs, Investment Property and Revenue from Contracts with Customers.</b> Accounting for Impairment of Assets (Ind AS 36) - Accounting for Borrowing Costs (Ind AS 23) - Investment Property (Ind AS 40) - Revenue from Contracts with Customers (Ind AS 115)
	<b>Unit-3: Accounting for Income tax, Employee benefits and Provisions, Contingent Liabilities and Contingent Assets</b> Accounting for Income tax (Ind AS 12) - Employee benefits (Ind AS 19) – Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37)
<b>Block-3: Accounts of Hire Purchase and Instalment System</b>	<b>Unit-1: Introduction to Accounts of Hire Purchase and Instalment System</b> Accounts of Hire Purchase and Instalment Purchase System - Meaning – Difference between Hire Purchase and Instalment System
	<b>Unit-2: Accounts of Hire Purchase System</b> Accounting Entries in the Books of Purchaser and Vendor - Default in Payment - Complete and Partial Repossession.
	<b>Unit-3: Accounts of Instalment Purchase System</b> Instalment Purchase System – Entries in the Books of Purchaser and Seller
<b>Block-4: Royalty Accounts</b>	<b>Unit -1: Introduction to Royalty Accounts</b> Royalty Account -Meaning - Minimum Rent – Short Working – Recovery.

	<b>Unit-2: Preparation of Royalty Accounts</b> Journal Entries in the Books of Lessor and Lessee -Preparation of Minimum Rent - Short working - Royalty Accounts. (Excluding sublease) -Special Circumstances - Adjustment of Minimum Rent in the Event of Strike and Lockouts - Government Subsidy in Case of Strike and Lockouts
<b>Block-5: Branch Accounts</b>	<b>Unit -1: Introduction to Branch Accounts</b> Branch Accounts-Objectives - Features and Types
	<b>Unit-2: Accounting for Dependent Branches</b> Debtors System - Stock and Debtors System
	<b>Unit-3: Accounting for Independent Branches</b> Independent Branches and Incorporation of Branch Trial Balance in the Books of H.O - Cash in Transit - Goods in Transit - Consolidated Balance Sheet.
<b>Block-6: Accounting for Consignment</b>	<b>Unit -1: Introduction to Consignment Accounts</b> Accounting for Consignment-Meaning-Important Terms
	<b>Unit -2: Preparation of Consignment Accounts</b> Journal Entries in the Books of Consigner and Consignee - Goods Sent at Cost or Invoice Price- Preparation of Consignment Account-Consignee Account-Valuation of stock-Normal loss and Abnormal loss.
(Theory and problems may be in the ratio of 30% and 70% respectively)	

## PRACTICAL ASSIGNMENTS

1. Evaluate the importance of Accounting Standards and IFRS.
2. Evaluate the importance of maintaining royalty account

## REFERENCES

1. Beginner's Guide to Ind-AS and IFRS: C A Kamal Garg, Bharat Law House
2. Accounting Standards including introduction of Ind AS: Dr D S Rawat, Taxmann

3. Advanced Accountancy: S P Jain and K L Narang, Kalyani Publishers
4. Advanced Accounting: Dr. S M Shukla and S P Gupta, Sahitya Bhavan Publications
5. Advanced Accounting Volume 1: M C Shukla and T S Grewal, S Chand Publishing
6. Advanced Accounting Volume 1: S N Maheswari Vikas Publishing
7. Financial Accounting: R L Gupta and M Radhaswamy S Chand Publishing
8. Ashok Sehgal and Deepak Sehgal: Advanced Accounting, Volume 1, Taxmann, New Delhi.
9. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications
10. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications

### Ability Enhancement Course

रोजमर हंदी

(Rozmara Hindi)

B24HD03AC

Credits: 4

#### पाठ्यक्रम उद्देश्य (Objectives)

छात्र कर हंदी भाषा में प्रभावी और धारा प्रवाही ढंग से बोलने के लिए प्रेरित करना। हंदी भाषा में कम या हल्कु लिंगित वाले छात्र कर जीवन के सभी क्षेत्र में हंदी बोलने में सक्षम बनाना और उन्हें हंदी के हल्भन्न साहस्यिक रूपर और लेखकर से पररहित कराना।

#### पाठ्यक्रम परिणाम (Course Outcomes)

1. जीवन के सभी क्षेत्र में हंदी भाषा बोलने में सक्षम बनाना और हंदी के सामान्य व्याकरण के सही उपयोग कर समझता है।
2. वाक्, सवादर आहद के अनवादु करने में सक्षम बनता है और कानी कने या हकसी घटना के वणन करने में सक्षम बनता है।

#### पाठ्यक्रम रूपिखा (Course Outline)

ब्लॉक 1 : भाषा की बुनयादी सरिना और दैनिक

गहहवथय। ब्लॉक 2 : शुभकामनाए, अहभलाषाए एव

कानी

ब्लॉक 3 : मेरी छुट्टी, दरस्त और याता।

ब्लॉक 4 : पति-पत्नी, पौदार-मेल, पति-धधा, मनपसद हिल्म आहद।

ब्लॉक 1 : भाषा की बुनियादी सरिना और दैनिक गहनव्याख्या।

इकाई 1 :नाम और स्थानर के अरि कर प5िानेेँ और हलखेेँ और मूल वाक् सरिना कर समझेेँ। एक दू सरें कर सबरधन करेेँ और उहित तरीके से हवदा लेने की अनुमहत मागेेँ।

इकाई 2: 'क्' और 'क5ा' जरड़कर प्रण पूछना। वाक् सरिना समझेेँ और '5रना' हिया का प्रयरग समझेेँ। व5ा'क्' 5ै' और 'क्' न5ी' के बारे में समझना। प्रिय जैसे में, पर, के पास, से दूर और हनयवािक सवनाम जैसे ये, वे, य5, व5 का प्रयरग करेेँ। हविषणर का प्रयरग करेेँ: जैसे बड़ा, छरटा, गदा, साँि, थरडा, ज्यादा, कम, बहुत आहद।

इकाई 3: नाम और घरेलू वस्तुओ से पररिय पाना, यरजकर कर समझना और उनका उपयरग करना। एकविन/बहुविन सहीलग/पुहलग आहद का प्रयरग समझना। दै हनक हदनिया के बारे में प्रण पूछेेँ और उत्तर देेँ। हवभन्न दै हनक गहतहवधयर की सूिी बनाए और उन्हें समझाए। समय के बारे में जानेेँ और सप्ता5 के हदनर कर प5िानेेँ।

इकाई 4: सना, सवनाम, हविषण, हलग आहद के प्रयरग समझना। उसके व्यावहारक रूप से पररिय पाना। दै हनक जीवन का अनुभव बाँट लेेँ। हनजवािक सवनाम का प्रयरग करेेँ। हमत्र से दै हनक काय और उनकी प्राथमकताओ के बारे में प्रण पूछेेँ और उत्तर देेँ। लार और सत्यियर के नाम समझेेँ और प5िानेेँ। भारत के िेतीय वस्तुओ कर प5िानेेँ और नाम दें।

इकाई 5: सना के साथ हियाओ का प्रयरग समझ लेेँ। "िाह5ए" हिया का

हविष प्रयरग समझ लेेँ। ब्लॉक 2: िुभकामनाए, अहभलाषाए एव क5ानी।

इकाई 1:परवार और दरस्तर के साथ की जाने वाली गहतहवधयर के बारे में जानकारी प्राप्त करेेँ। व्यियर, व्यत्ति और उपस्थहत के बारे में पूछेेँ और उनका वणन करेेँ। इच्छाओ और वरीयताओ के बारे में पूछेेँ और व्यि करेेँ। सप्ता5 और म5ीनर के हदनर कर प5िानेेँ और उनका उपयरग करेेँ।

इकाई 2: 'िा5ना' के साथ डायरेक्ट इनहिहनहटव का प्रयरग करेेँ। 'पसद 5रना', 'अच्छा लगना' के साथ

इनहिहनहटव का प्रयरग करेेँ। प्रवािक ििब्र का प्रयरग हकस प्रकार आहद। हविषणर की करेेँ: कै से, क्रतुलनात्मक और अहतियरत्य िि पूण हडगरी का प्रयरग करेेँ।

इकाई 3:हपछली घटनाओ की एक श्खला का वणन करेेँ। क5ानी क5ने के हलए पररियात्मक और समाप्त 5ने वाले पारपरक वाक्ारि का उपयरग करेेँ। इसके बाद, इसी हलए, उसका मतलब, आहद का उपयरग करेेँ।

इकाई 4: (बाद, इसी के हलए, उसका मतलब)। वस्तुओ पर ध्यान के हित करते हुए पूण काल का प्रयरग करेेँ। पुयलग एकविन का प्रयरग करेेँ। हकसी भी मलयालम या ह5दी हिल्म की क5ानी सुनाना।

ब्लॉक 3 मेरी छुट्टी,दरस्त और याता।

इकाई 1: छुट्टी के बारे में जानकारी का आदान-प्रदान करेेँ - क5ा, क्, कै से, हकसके साथ। सकना, िुकना और पाना का प्रयरग।

इकाई 2: समय के बारे में जानकारी। जैसे सवा तीन, साढे नौ, पौने िार आहद। कर + INFINITE का प्रयरग (उसकरजाना 5ै, मुझे आना 5ै या आना पडेगा आहद का प्रयरग)

इकाई 3: एक याता काय ििम की प5िान करेेँ। कारण बताए हक करई स्थान दे खने लायक कर 5ै? मौसम केननुसार क् अच्छा 5ै क् बुरा 5ै इस बारे में प्रण

पूछें और उत्तर दें । हजतना-उतना, जैसे-वैसे, ज5ा-व5ा, हजधर-उधर, जब तक –तब तक  
आहद का प्रयोग समझना ।

ब्लॉक4: पङ्क्ति-पङ्क्ति, षोडश-मेल, पङ्क्ति-धधा, मनपसंद हिम् आहद ।

इकाई 1 : भारत में पाए जाने वाले पङ्क्ति-पहियर के बारे में बात करना । भारत के उत्तर के  
बारे में बात करना ।

इकाई 2 : हवामान प्रकार के पङ्क्ति व धध के बारे में बातें करना ।

इकाई 3 : अगर-तर, ताहक का प्रयोग समझना ।

इकाई 4: हकसी मनपसद हलि के बारे में बताना । उसके पात्र के बारे में लिखना ।  
सन्दर्भ ग्रंथ सूची

1. रजमरा हदी : ररः डी .पी .वनामामलाइ ।

2. Everyday Hindi : डॉ सगरक 5ग ।

3 .सरल सामान्य हदी : रजीत कु मार हत्याठी ।

### ABILITY ENHANCEMENT COURSE

व्यव सरकसकृ तम्

(Vyavaharika Samskrutham)

B24SN03AC

CREDITS: 4

लयम् (Course  
Objectives:)

- सस्कतभाषायाः अनुसञ्चरणे प्रिरदनम् ।
- सस्कतभाषायाम् उपलब्धानां प्रसारणमाध्यमानां हवषयावगमनम् ।
- भाषाध्ययने उपयुक्तानां सस्कतानुप्रयगाणां जालस्थानानां लिखित अवगमनम् ।
- हनगले भाषणे कौलिरपाजनम् लिखित ।

उद्देश्यरहि ( Course Outcomes:)

1. सस्कतभाषाश्वणेन सम्यगथावगमनम् ।
2. सस्कतभाषायाम् उपलब्धानां प्रसारमाध्यमानां वस्त्वगमनमिता ।
3. हनरगलभाषणकौलिलम् ।
4. भाषाध्ययने उपयुक्तानां सस्कतानुप्रयगाणां जालस्थानानां लिखित यथाहवधुपयगमिता ।

### Course Details

खण्डः1: श्रवणम्

1. वणानामुच्चारणम्
1. 2. लिखितम्पहः
1. 3. कथाश्वणम्
1. 4. सम्भाषणकायलिखित- प्राथमका ।

खण्डः2: प्रसरमध्यमरिभरष



2. 1. सस्कृते हवज्ञापनहित्ाहण

i. Sanskrit songs

ii. Sanskrit films

### खण्डः 3: भरषणम्

3. 1. अिरिणा पदाना ि मौत्यखकाभ्यासाः।

3. 2. कथाकथनहिणिम्।

3. 3. वातावा िनहिणिम्।

3. 4. सम्भाषणाला- हितीयस्तरीया।

### खण्डः 4: सङ्गणकयुगे सस्कृ तस्थयिम्

4. 1. प्रिहिकाः सस्कृतानुप्रयगाः।

i. App for greetings in Sanskrit-

ii. Online Spoken Sanskrit Dictionary

4. 2 सङ्गणकाधाररताः साम्प्रदाहयककरिाःi.Amarakosha

App ii.Shabdakalpadruma App

4. 3. भाषाध्ययने उपयुिाः सस्कृतानुप्रयगाः

i. Sanskrit Verb forms and roots- Sanskrit Dhatu 360o App

ii. Shabdroopmala App

4. 4. सङ्गणकाधाररताः लेखागाराः।

i. Sanskrit e- books App - Sanskrit Pustakalaya

ii. Internet archive

### References

1. Samskrita Vyavahara sahasri, *Viswa Samskrita Pratishthan*, Kerala, 2004.

2. Kutumbhasastri, V. *Vakyavyavahara*. New Delhi, 2002.

3. Poullose. K.G. *Lakhusamskritam*. Edappal: Kamadhenu Samskrita Pathanakendra, 2006

### Web Resources:

### खण्डः 1: श्रवणम्

1. Samskrita Bodhini: “A Study Guide for Spoken Sanskrit Language, International edition”, Sanjeev Majalika, 2018

## खण्डः 2: प्रसाणिमधयमाना भाषा

- 1) सस्कते हवज्ञापनहित्हाण  
i. Sanskrit in 5 Minutes, Goodnight Ad in Sanskrit, 25<sup>th</sup> June 2019  
ii Sanskrit in 5 Minutes, Bru coffee Ad in Sanskrit, 10<sup>th</sup> June 2019  
(<https://youtu.be/aLxhgAJxpBQ>) (<https://youtu.be/q2mnJVdtBUU>)
- 2) सस्कतगानाहण, िलयच्चत्हाण ि  
i. Sanskrit songs (<https://sa.wikiquote.org/>)  
ii. Sanskrit films ([https://en.wikipedia.org/wiki/Sanskrit\\_cinema](https://en.wikipedia.org/wiki/Sanskrit_cinema))

## खण्डः 3: भाषणम् ।

- i. Sanskrit in 5 Minutes, Goodnight Ad in Sanskrit, 25<sup>th</sup> June 2019  
(<https://youtu.be/aLxhgAJxpBQ>)

## खण्डः 4: सङ्गणकयुगे सस्कृ ताध्ययनम् ।

1. प्रिहिकाः सस्कतानुप्रयगाः।  
i. App for greetings in Sanskrit-  
i.i Sansgreet App, LiveSanskrit.  
<https://play.google.com/store/apps/details?id=com.sans.greet.livesanskrit>  
ii. Online Spoken Sanskrit Dictionary, Klaus Glashoff, Lugano, 2017  
[www.learnsanskrit.cc](http://www.learnsanskrit.cc)

## 2. साम्प्रदाहयककरिाः

- i. Amarakosha App  
(<https://play.google.com/store/apps/details?id=org.srujanjha.amarkosh> );  
ii. Shabdakalpadruma App  
([https://play.google.com/store/apps/details?id=org.shrutijha.sanskrit\\_sanskrit](https://play.google.com/store/apps/details?id=org.shrutijha.sanskrit_sanskrit) )

## Unit 3. भाषाध्ययने उपयुिाः सस्कतानुप्रयगाः- 2

- i. Sanskrit Verbforms and roots-Sanskrit Dhatu 360° App  
(<https://play.google.com/store/apps/details?id=com.labs.aeiun.sanskritDhatu360> )  
ii. Shabdroopmala App  
(<https://play.google.com/store/apps/details?id=org.shrutijha.shabdroopmala>)

## Unit 3. लेखागाराः ।

i Sanskrit e- books App -

SanskritPustakalaya

(<https://play.google.com/store/apps/details?id=org.srujanjha.sanskritbooks>)

ii Internet archive

[www.archive.org](http://www.archive.org)

## ABILITY ENHANCEMENT COURSE

### COMMUNICATION IN ARABIC

**B24AR03AC**

**CREDITS:4**

#### Course Objectives

1. The learner would identify the basic structure of Arabic Language.
2. The learner would acquire essential vocabularies in Arabic for various situations
3. The learner would be able to construct sentences in Arabic
4. The learner would be able to communicate in Arabic in various situations

#### Course Outcomes

At the end of the course students will be able to,

1. Identify the basic structure of Arabic Language.
2. Acquire essential vocabularies in Arabic for various situations
3. Construct sentences in Arabic
4. Communicate in Arabic in various situations

#### COURSE DETAILS

BLOCK 1: Greetings and Introduction in Arabic – التحيات والتعارف

UNIT 1	Greetings in Arabic	تحيات
UNIT 2	Self-Introduction in Arabic.	التعريف بنفسه
UNIT 3	Introduce Others in Arabic.	تعريف الآخرين
UNIT 4	Pronouns: هذه، هذا، مذ	الضمائر
BLOCK 2:	Conversations and Interviews	ومقابلات لقاء
UNIT 1	Interview.	مقابلة -

UNIT 2 In the Airport –Conversation – في المطار

UNIT 3 Meet - لقاء

UNIT 4 Question words أدوات السؤال BLOCK  
3: Numbers and Days in a week العدد وأيام الأسبوع

UNIT 1 In the library - Conversation. – في المكتبة

UNIT 2 What does he do- Conversation – ماذا يفعل؟

UNIT 3 I am Busy - Conversation. أنا مشغول

UNIT 4 الدغل المضارع

BLOCK 4: Time- الوقت.

UNIT 1 In a travel agency in the Airport – conversation – في مكتب  
الطيران في المطار

UNIT 2 Reception – conversation – استقبال

UNIT 3 Between two students – conversation – بين الطالبين

Book for study:

العربية للحياة: منهج متكامل في تعليم العربية لغير الناطقين بها، (الكتاب الأول)، تأليف: ناصيف مصطفى عبد العزيز  
ومحي الدين صالح، الناشر: عمادة شؤون المكتبات، جامعة الملك سعود، الرياض، المملكة العربية  
السعودية، ط3، 1994

(Al Arabiyya Li l-Hayath – Book 1, by Nasif Musthafa Abdul Aziz and  
Muhyudhin Swalih, Published by: Kind Saud University, Riyadh, Ed:3, 1994)

References.

'Al Arabiyya Li N-naashieen', Book of Students, Part 3, Published by Education  
Ministry, Kingdom of Saudi Arabia

## ABILITY ENHANCEMENT COURSE

പ്രായോഗികമലയ

ാളം

(Prayogikamalayalam)

B24ML03AC

Objectives

Credits-4

മാതൃഭാഷയിലുള്ള ആശയവിനിമയശേഷി മെച്ചപ്പെടുത്തുകയും  
ഫലപ്രദമാക്കുകയും ചെയ്യുക  
മാതൃഭാഷയിൽ പ്രാവീണ്യം ശക്തമാക്കുന്നതിനാവശ്യമായ രീതിശീലനവും ശക്തിയും  
മലയാളഭാഷയുടെ വ്യത്യസ്തമായ പ്രയോഗമലകളെക്കുറിച്ച് അറിയാൻ സഹായിക്കുക  
വ്യത്യസ്തമായ നാല് പ്രയോഗമലകളിലൂടെ ഭാഷ മനസ്സിലാക്കുക  
പ്രയോഗിക്കാനുള്ള ശേഷി ആർജ്ജിക്കുക

മലയാളഭാഷയെ കൂടുതൽ അടുത്തറിയാനും രഠിക്കാനും പ്രശ്നാഗിക്കാനും സാധിക്കുക

**Course Outcome**

1. മാതൃഭാഷയിൽ ഫലപ്രദമായും സംശവദനരമായും ആശയവിനിമയം നടത്താനുള്ള ശേഷി ആർജ്ജിക്കുന്നു
2. മാതൃഭാഷയുടെ വായനപ്രശ്നാഗമഖലകളെ രഠിയെമെടുന്നും
3. മാതൃഭാഷയിലെ സാഹിത്യസമ്പത്കളെക്കുറിച്ചെ അറിവുശനടുന്നു
4. മാതൃഭാഷയുടെ പ്രശ്നാഗത്തിൽ പഠാവീണ്യം ശനടുന്നു.
5. മാതൃഭാഷയുടെ വിജ്ഞാന നിർമ്മാണ് പ്രക്രിയയിൽ രങ്കാളിയാവുന്നും

**COURSE DETAILS**

ശലാക് -1 : എഴുത്ത്

വിശദരനും

മലയാളശശലി (മുന്നം അധ്യായം) - ാരാർ  
കുടികൃഷ്ണ

ശശലിമയെറി റില റിന്തകൾ (സമാശലാണ) - എസ്. ഗുപ്ൻ നായർ  
ഭാഷയും ആശയവിനിമയവും (ഭാഷയും മനഃശാസ്പതവയും) - ശ  
ാ. മക. എം. പ്രഭാകരവാരയർ

ശലാക് - 2 :- പ്രഭാഷണ്യം

ആധുനികശകരളത്തിന്റ സൃഷ്ടിയിൽ നശവാതമാന നായകരും  
സംഭാരികപ്രവർത്തകരും നിർവ്വഹിച്ച പരഭാഷണ്യങ്ങൾ നിർണ്ണായക രങ്ക  
വഹിച്ചിടം. പ്രഭാഷണ്യകലമയ്ക്കുറിച്ചെ മനസ്സിലാക്കുകയും മികച്ച  
പ്രഭാഷണ്മാതൃകകൾ രഠിയെകുകയും മെഴുകുമയന്നതാണ്  
രഠനാശശേഷം. വിശദരനും

1. പ്രഭാഷണ്യകല - സുകുമാർ അഴീശക്കാട്
2. ഭാരതത്തിന്റ സർഗാത്മകഭാവന ര സവീകരണ്പരസംഗം) -  
(ജ്ഞാനരീരൂരജി. ശങ്കരകുറുണ്
3. മരുഭൂമികൾ രുക്കുശമ്പാൾ - എം. എൻ. വിജയൻ

ശലാക് -3 : മായമണ്യൾകുശവണ്യിയുള്ള

രണ വിശദരനും

വാർത്താമൂലകങ്ങൾ, വാർത്താലടന (വാർത്ത ശവാളയും 2) - ശജായി തിരുമൂലരും  
രുംകതിമയഴുത്തിന്റ രാഷ്പ്പീയം (രപ്താനന്തര വാർത്തയും

ജനാധിരതയവും) - എൻ. രി. രാശജപ്രൻ

ശകാവിലനുമായി എസ്. വി. ശവണ്ശഗാരൻനായർ നടത്തിയ അഭിമുഖസംഭാഷണ്യം.

(ശകാവിലൻ, മൾബറി ശകാഴീശകാട്, എന്ന് ത്തിൽ)

ബുക്, രൂക

ശലാക് -4: വിവർത്തനം

മലയാളഭാഷയുടെയും സാഹിത്യത്തിന്റയും വികാസരരിണ്മാങ്ങളിൽ

വിവർത്തനം നിർണ്ണായക രങ്ക വഹിച്ചിടം. ത്തിൽ നിന്നും

തുടക്കത്തിൽ സംഭൃമിഴിൽ നിന്നുമായിരുന്നു

വിവർത്തനമങ്കിൽ ആധുനികമായ

രാഷ്ട്രാതയാശയങ്ങൾ മലയാളത്തിൽ കടമനത്തുന്നത് ഇംഗ്ലീഷിലുമടയാണ്.  
 വിവർത്തനം എന്ന പ്രക്രിയയെ ശാസ്ത്രീയമായി പരിഹരിക്കുകയും  
 സരയം  
 രരിശീലിക്കുകയും ചെയ്യുകയാണ്.  
 രാഷ്ട്രാതയാശയം. വിശദരണം  
 വിവർത്തനം എന്ന പ്രക്രിയയിൽ അവതാരിക- എൻ. വി. കുഷ്വാർ

തർജ്ജമരംഗത്തിലെ രുത്തൻ രുതുമകൾ (തർജ്ജമ സിദ്ധാന്തവും പ്രശ്നാഗവും മലയാളത്തിൽ അതിനർത്ഥ ആമുഖരംഗം)- ശ്രീയ സക്കറിയ രുഗുക ഓ. ം

ഇംഗ്ലീഷിൽ നിന്നും മലയാളത്തിലേക്കുള്ള വിവർത്തനരീതികളും.

സഹായകരണകൾ

1.മപ്രാഹ്. രത്നമന രാമപ്രസന്നായർ, നല്ല ഭാഷ, ടി. സി. ശങ്കരയ്യം. ബുക്സ്,

2.ഗറിയ സക്കറിയ, ജയ സുകുമാരൻ, തർജ്ജമ, സിദ്ധാന്തവും പ്രശ്നാഗവും മലയാളത്തിൽ - താരസം, ഐക്യനാശരംഗം.

3.രീ. മക രാജശശവരൻ,മലയാളിയുമട മായമജീവിതം, ശങ്കര ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്, തിരുവനന്തപുരം.

4. രാമകൃഷ്ണിള്ള. മക, വൃത്താന്ത രൂപവർത്തനം, മാളമബൻ, തിരുവനന്തപുരം.

5.രീ. മക അനീൽകുമാർ, പരഭാഷണകലയിലെ വൈവിധ്യങ്ങൾ, ശ്രീസന്ധവ ബുക്സ് മകാലും.

6.രീ. രവിപ്രസാദ്, മാതൃഭാഷയ്ക്കു ശവണ്ടിയുള്ള സമരം,മലയാള ഐക്യശവദം,മറുതുരുത്തി

7. Stephen E. Lucas, The Art of Public Speaking , McGraw Hill, New York.

8. K. Tim Wulfemeyer, Contemporary Media: Structures, Functions, Issues and Ethics, Kendall Hunt Publishing Company, Dubuque.

9.Douglas Robinson, Western Translation Theory from Herodotus to Nietzsche,Routledge, London

## Value Added Course

### FINANCIAL LITERACY

**B24CM01VC**

**Credits: 2**

#### OBJECTIVES

This program aims to empower learners with financial literacy by familiarizing them with both traditional and innovative financial products and services. It will also focus into various digital payment methods, explaining their features, functionalities, and security measures. Ultimately, the program equips learners with the essential knowledge and skills they need to make informed financial decisions.

#### Course Outcomes:

After the completion of the course, the learners will be able to:

1. Identify feasible financial products based on their risk, return, and tax implications.
2. Familiarize yourself with various innovative financial options.



3. Develop a well-diversified financial plan
4. Compare different financial instruments (e.g., stocks, bonds, mutual funds, ETFs) by analyzing their risk profiles, potential returns, and tax treatments.

**COURSE OUTLINE:**

**BLOCK 1: AN OVERVIEW OF FINANCIAL LITERACY**

**BLOCK 2: DIGITAL PAYMENTS AND SECURITY MEASURES**

Block	Unit
<b>Block 1: An Overview of Financial Literacy</b>	<b>Unit 1: Basic Concepts</b> Financial literacy- Meaning- Components of financial literacy- Financial planning – Need for Financial planning – Steps in Financial planning - Investment- Need for investment- Investment, speculation, and gambling.
	<b>Unit 2: Traditional Financial Products and Services</b> Retirement benefits schemes-National Pension Scheme- Insurance- Government bonds- Tax saving schemes-Small savings schemes- Post office savings account- Public Provident Fund- National Savings Certificate- Selection of appropriate financial products and services (based on risk, return, and tax implication).
	<b>Unit 3: Innovative Financial Products and Services</b> Crypto currency- Real Estate Investment Trusts- Mutual funds: ULIP, Systematic Investment Plan, Systematic Withdrawal Plan - Exchange Traded Funds-Crowd funding- Sovereign Gold Bonds- Selection of appropriate financial products and services (based on risk, return, and tax implication).
<b>Block 2: Digital Payments and Security Measures</b>	<b>Unit 1: Modes of Digital Payments</b> Banking Cards- Mobile Banking: UPI- Internet Banking: RTGS- NEFT- IMPS- E-wallet- Unstructured Supplementary Service Data- Aadhaar Enabled Payment System- Point of Sale.
	<b>Unit 2: Financial Fraud</b> Phishing- Ponzi schemes- Money laundering- Identity theft- Cyber trapping- Investment fraud- Tax evasion- Spoofing-Debit/ credit card fraud- Online payment fraud
	<b>Unit 3: Security and Preventive Measures</b>

	Tips for preventing financial frauds- Authentication and Authorization (PIN, OTP, Biometrics etc.)- Data security and encryption (PCI DSS compliance and data protection regulations)-Highlights of RBI guidelines on digital payments and customer protection in unauthorized banking transactions.
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### **PRACTICAL ACTIVITIES: -**

1. Use financial websites or tools to research different types of ETFs (e.g., sector-specific, international, bond ETFs) and analyze their past performance, dividend yields, and management fees.
2. Research and choose mutual funds based on investment goals, risk tolerance, and time horizon. Consider factors like historical performance, fund manager reputation, and expense ratios.
3. Compare the costs associated with different mutual funds, including load fees, management fees, and other expenses. Calculate the impact of these costs on potential returns.

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2. Khan, M. Y., & Jain, P. K. (2005). Basic Financial Management. Tata McGraw Hill.
3. Avadhani, V. A. (2017). Marketing of Financial Services. Himalayas Publishers.
4. Murthy, D. K., & Venugopal. (2006). Indian Financial System. I K International Publishing House.
5. Gupta, R. (2015). I Do What I Do: Seven Simple Steps to Achieving the Life You Desire. Rupa Publications India Pvt. Ltd.
6. Keshavanathan, R. (2009). Banking and Insurance Management. Academic Excellence Publications.
7. [www.sebi.gov.in](http://www.sebi.gov.in)
8. [www.cdslindia.com](http://www.cdslindia.com)
9. <https://nsdl.co.in>
10. [www.nseindia.com](http://www.nseindia.com)

## **Value Added Course**

### **Technology and Society**

**B24SO01VC**

**Credits: 2**

#### **Course Objectives**

1. To describe the history of technology and list the technological advancements in five industrial revolutions and its societal impact.
2. To familiarize the trio: Science, Engineering, and Technology
3. To highlight the importance of research and innovation for human development.
4. To demonstrate how technological advancements are intrinsically entwined with the history of humankind.

#### **Course Outline**

Block 1: The Evolution of Technology: A Journey Through Advancements

Block 2: Humanity and Technology

#### **Course Details**

##### **Block 1**

##### **The Evolution of Technology: A Journey Through Advancements**

**Unit 1: History of Technology** - Fire, Wheel and Metal : Stone Age and Metal Age - Overview of Industrial Revolutions and its societal impact :

- Steam Power
- Electricity
- Electronics and Computers
- Information Technology
- Internet of Things and AI

**Unit 2: Science, Engineering and Technology** : Defining trio : Science, Engineering, and Technology - Ethical considerations in scientific and technological advancements.

**Unit 3: Importance of Research and Innovation for Human Progress** - Defining the core of Research and Innovation - Research and Innovation leading to human development: R&I Organisations - Ethical frameworks and guidelines for responsible innovation.

## **Block 2**

### **Humanity and Technology**

#### **Unit 1: Sedentary settlements in Early Civilization**

- Human hands and transition- food gatherers
- Fire, metals and agriculture - food producers
- Private property, state and boundaries, slaves and trade

#### **Unit 2: Science and Reason for Human Progress**

- Enlightenment influencers over reason and scientific temper
- Inventions, discoveries and change in mode of production
- Factories, long distance trade and gun powder
- Colonisation and urbanisation
- Markets, nation state, and world wars

#### **Unit 3: Knowledge Fission and New World Order**

- Electronics, and changed mode of life
- Computer and shift in production patterns- information technology and Internet- disappearance of communication boundaries
- Globalisation and cross continental interdependence
- Artificial Intelligence (AI) and restatement of human engagement.

### **References**

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- Paschek, Daniel, Anca Mocan, and Anca Draghici. "Industry 5.0—The expected impact of the next industrial revolution." In *Thriving on future education, industry, business, and Society, Proceedings of the Make Learn and TIIM International Conference, Piran, Slovenia*, pp. 15-17. 2019.
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- Xu, M., David, J. M., & Kim, S. H. (2018). The fourth industrial revolution: Opportunities and challenges. *International journal of financial research*, 9(2), 90-95.

## **Value Added Course**

### **MAHATMA GANDHI**

#### **B24HS01VC**

**(Credits: 2)**

#### **Course Outcomes:**

The course will enable learners to:

- get into the biopic of Mahatma Gandhi.
- get introduced to philosophy, and the life of Gandhiji
- get familiarised with Gandhian Satyagraha, Gandhian Ahimsa, and Civil Disobedience.
- know how Gandhi emerged as a mass leader in various popular movements.

### **Course Outline:**

#### **BLOCK 1: EARLY YEARS OF GANDHIJI**

#### **BLOCK 2: EMERGENCE OF GANDHI AS A LEADER**

### **Course Details:**

#### **BLOCK 1: EARLY YEARS OF GANDHIJI**

##### **Unit 1: Biographical Sketch of Gandhi**

Childhood - Education - Early Marriage- Gandhi in South Africa - Return to India

##### **Unit 2: Influences on Gandhi**

Porbandar - Mother - Early education- Ancient Indian Thought - Western Education and Liberalism on Gandhian perspectives - The Apartheid and its impact

##### **Unit 3: Experience in South Africa**

Genesis of Satyagraha in South Africa - Gandhism in Making- Gandhi's encounters with apartheid

#### **BLOCK 2: EMERGENCE OF GANDHI AS A LEADER**

##### **Unit 1: Gandhian Philosophy**

Doctrine of Ahimsa (Non-violence)- Civil Disobedience - Significance of Gandhian Ideology in the National Movement

##### **Unit 2: Gandhian Leadership and Popular Movements**

Champaran Satyagraha, Ahmedabad Mill Strike - Rowlatt Satyagraha- Khilafat Movement- Non-Cooperation Movement - Civil Disobedience Movement

##### **Unit 3: Gandhi as a Mass Leader**

Trial and Imprisonment- Transformation from 'Bapu' to 'Mahatma' - Communalism and Partition of India- Reflections on Gandhi by contemporary thinkers

### **Suggested Readings:**

1. Bhattacharya, Buddhadeva. *Evolution of the Political Philosophy of Gandhi*. Calcutta: Calcutta Book House, 1969.
2. Fischer, Louis. *The Life of Mahatma Gandhi*. Harper Collins, 2006.
3. Gandhi, M.K. *An Autobiography or The Story of My Experiments with Truth (Autobiography)*. Ahmedabad: Navajivan Publishing House, 2001.
4. Gandhi, Mahatma. Louis Fischer (ed.). *The Essential Gandhi: An Anthology of His Writings on His Life, Work, and Ideas*. Vintage Publisher, 1962.

### **Skill Enhancement Course**

## **Data Analytics**

**B24CS01SE**

**(4 Credits)**

### **Course Objectives**

1. To introduce statistical and probability concepts for data analysis.
2. To know about the life cycle of data analytics.
3. To familiarize clustering, classification and regression algorithms.
4. To choose appropriate data visualization methods for different types of data.
5. To develop basic skills in R and Weka for data analysis techniques.

### **Course Outline**

Block 1 Mathematical Foundations of Data Analysis

Block 2 Introduction to Data Analytics

Block 3 Data Visualisation and Techniques

Block 4 Familiarisation of Data Analysis Tools

### **Course Details**

#### **Block 1**

#### **Mathematical Foundations of Data Analytics**

##### **Unit 1 Statistical Foundations**

Mean, Median, Mode, Skewness, Range, Sample, Population, Variance, Standard Deviation, Scaling, Shifting, Correlation Coefficient, Root Mean Square Error, Outliers and Normalization

##### **Unit 2 Probability for Exploratory Data Analysis**

Introduction to Probability, Rules of Probability, Venn Diagram, Disjoint Events and Non-disjoint Events, Dependent and Independent events, Marginal Probability, Joint Probability, Bayes Theorem, Gaussian (Normal) Distribution

## **Block 2**

### **Introduction to Data Analytics**

#### **Unit 1 Concepts of Data Analytics**

Concept of Data, Data Usages, Types of Data, Data Preprocessing Techniques, Need for Big Data, Data Warehousing, Data Analytics Life Cycle, Analytics for Unstructured Data

#### **Unit 2 Familiarisation of Different Algorithms for Data Analytics**

Classification: Naïve Bayes Classifier, Decision Trees Classifier, Clustering: Partition Clustering- K-Means, Density Based Clustering - DBSCAN, Agglomeration Clustering, Regression: Linear Regression, Gaussian Regression, Polynomial Regression, Model evaluation techniques: Cross validation, Hyper parameter tuning

## **Block 3**

### **Data Visualisation and Techniques**

#### **Unit 1 Data Visualisation Concepts**

Purpose of Visualization, Challenges in Visualization, Presentation of Quantitative Data, Types of Graphs and Charts, Visualization of Geospatial Data, Numerical and Non-Numerical Data

#### **Unit 2 Data Visualisation Methods**

Data Visualization Cycle, Creating Visualizations – Charts, Graphs, Maps, KPIs, Slicers, Filters, Drill Thru, Drill Down, Custom Visuals, Publishing a Report

## **Block 4**

### **Familiarisation of Data Analysis Tools**

#### **Unit 1 Introduction to Data Analysis Using R**

R programs for Mathematical Operations: Vectors, Matrices, Lists and Data frames, Data Manipulation Using dplyr Package (Filtering, Grouping, Summarizing), Data Visualization in R (ggplot2), Qualitative and Quantitative Data

#### **Unit 2 Familiarisation of Data Analytics tool – WEKA**

Implementations using WEKA: Decision Tree Classifier, Naïve Bayes Classifier, K-Means Clustering, Agglomeration Clustering, Linear Regression

### **References:**



- Agarwal, B. L. (2013). *Basic statistics*. New Age International Publishers.
- Bhat, B. R., Sri Venkata Ramana T, & Rao Madhava K. S. (1977). *Statistics: A beginners Text* Vol. 2. New Age International (P) Ltd., New Delhi.
- Dekking, F. M., & others. (2005). *A Modern Introduction to Probability and Statistics*. Springer Verlag, New York.
- Seema Acharya, Subhasini Chellappan (2015), *Big Data Analytics*, Wiley.
- James, G., Witten, D., Hastie, T., & Tibshirani, R. (2017). *An Introduction to Statistical Learning: with Applications in R*. Springer.
- Campbell, A. (2020). *Data Visualization: Clear Introduction to Data Visualization with Python*. Proper Guide for Data Scientist. Alex Campbell.
- Ahmed, M., & Pathan, A. S. K. (2020). *Data Analytics Concepts Techniques and Applications* 1st Ed. 2020 Ed. Taylor and Francis.

### **Skill Enhancement Courses**

#### **Python For All**

**B24CS02SE**

**(CREDITS: 4)**

#### **Course Objectives**

1. To learn the fundamentals of computing and programming concepts.
2. To introduce Python as a user-friendly programming language and to solve their discipline specific problems.
3. To familiarize different data structures and various libraries in Python.
4. To make them familiar with object oriented programming concepts and file handling.

#### **Course Outline**

Block 1: Introduction to programming and Fundamentals of Python

Block 2: Data Structures and Libraries in Python

Block 3: Concepts of OOPs and File Handling

Block 4: Database programming, Exception handling and Application Illustration

#### **Course Details**

##### **Block 1**

##### **Introduction to programming and Fundamentals of Python**

**Unit 1: Introduction to Computing and Concepts of Programming** - Data, Information and processing, Basic components of computer system, Computer language, Language Translators, Simple algorithms and Flowcharts, Stored program Concept, Approaches in problem solving- Top down and Bottom approach, Phases of programming,

**Unit 2: Fundamentals of Python** - Introduction to Python and its applications, Setting Up Python Environment - Installing Python, Using an Integrated Development Environment (IDE), Python Character set, literals, variables, data types and operators, Control Structures, Looping, Functions.

## **Block 2**

### **Data Structures and Libraries in Python**

**Unit 1: Introduction to Data Structures** - Arrays, Lists and Tuples - Creating, indexing, and manipulating lists and tuples, Dictionaries and Sets - Understanding and operations on dictionaries and sets, String manipulations in python.

**Unit 2: Libraries** - Introduction to libraries - Numpy: N-dimensional array, data types, array attributes, Array from existing data, Array from numerical ranges, Indexing & Slicing, joining and splitting, joining of arrays, and Array operations; Familiarisation of Pandas, Matplotlib, SciPy, Scikit-learn.

## **Block 3**

### **Concepts of OOPs and File Handling**

**Unit 1: Concepts of object oriented programming (OOP) and File Handling** - Introduction of object oriented programming - class, object, Inheritance, Encapsulation and polymorphism.

**Unit 2: File handling** - Concept of Files - File opening in various modes and closing of file, Reading from a file, Writing onto a file, File functions-open(), close(), read(), readline(), readlines(), write(), writelines(), tell(), seek().

## **Block 4**

### **Database programming, Exception handling and Application Illustration**

**Unit 1 : Database programming and Exception handling** - Introduction, Basics of relational databases, SQLite and other databases, Basic SQL queries, Integrating Python with databases. Introduction to Exception handling , Difference between exception and errors, try, catch, Finally.

**Unit 2: Application Illustration** - Build a simple calculator application that can perform basic arithmetic operations using TKinter, Develop a simple console-based chat application that allows users to send messages to each other, Create Currency converter, Random password generator, BMI calculator, number guessing game, word counter, reminder app, Electricity - water bill calculator.

## **References**

- Allen B. Downey, *"Think Python: How to Think Like a Computer Scientist"*, 2nd Edition, Green Tea Press, 2015, ISBN: 978-9352134755.
- Charles Dierbach, *"Introduction to Computer Science Using Python"*, 1st Edition, Wiley

India Pvt Ltd. ISBN-13: 978-8126556014.

- Wesley J Chun, “*Core Python Applications Programming*”, 3rd Edition, Pearson Education India, 2015. ISBN-13: 978-9332555365.
- Roberto Tamassia, Michael H Goldwasser, Michael T Goodrich, “*Data Structures and Algorithms in Python*”, 1st Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126562176.
- ReemaThareja, “*Python Programming using problem solving approach*”, Oxford University press, 2017. ISBN-13: 978-0199480173
- Charles R. Severance, “*Python for Everybody: Exploring Data Using Python 3*”, 1st Edition, Shroff Publishers, 2017. ISBN: 978-9352136278.

**Web Resources:**

<https://www.python.org>

<https://www.w3schools.com/python>

<https://www.learnpython.org/>

<https://numpy.org>

**Exercise programs :**

- Build a simple online code compiler where students can write, compile, and run code in various programming languages.
- Create a system that analyzes students' academic performance, identifies trends, and provides insights for improvement.
- Develop expense and savings tracker.
- Build a system to manage and organize patient records for medical students.
- Create a program that allows students to view and manipulate 3D models of mechanical components.
- Develop a tool that estimates material quantities needed for construction based on project specifications.
- Create a simulator for electrical circuits that allows students to design and test circuits virtually.
- Create a program that simulates chemical reactions and their outcomes.
- Develop a simulator that allows students to interact with and observe molecular biology processes.
- Build a simulator that allows students to simulate buying and selling stocks with real-time market data.
- Create a tool that helps students understand and practice medical diagnosis based on symptoms.
- Build a tool for analyzing and visualizing weather data for environmental studies, Use a weather API to fetch real-time weather data based on the user's location or a specified city.

## **SKILL ENHANCEMENT COURSE**

### **HUMANISM AND LOGIC**

**B24UC03SE**

**(CREDITS: 4)**

#### **Course Objectives**

The course will enable the learners to:

- get a general awareness on the fundamentals of logic
- familiarise deductive, inductive, and abductive reasoning
- get a basic awareness on traditional and symbolic logic
- get a general idea of employing reasoning in various contexts.
- recognize and appreciate the humanistic philosophy in various Indian and western traditions

#### **Course Outline**

Block 1: Humanism

Block 2: Fundamentals of Traditional Logic

Block 3: Fundamentals of Symbolic Logic

Block 4: Basics of Reasoning

#### **Course Details**

##### **Block 1: Humanism**

Unit 1 Foundational Terms

Sradha/ Care, Katha Upanisad, Arul -Thirukkural, Jagratha, Dharmapada, Agape/ Empathetic Love, Kenosis/ Self emptying

Insaniyya / Humanity, Rahma / Mercy. Anukampa / Compassion, Anukambadasakam, Karuna: Budha. Emancipation. Ubuntu/ Fraternal Love.

## Unit 2: Concepts

Ahimsa/ Nonviolence in Different Traditions, Equality, Basheer's short story: "Oru Manushyan", Guru's Human as species, Jathilakshanam & Jatinirnayam, Environmental concerns: Gandhi, Thoreau, Deep Ecology

## **Block 2: Fundamentals of Traditional Logic**

### **Unit 1:** Logic: An Introduction

Definition, Proposition (Kinds of propositions, Distribution of terms), Argument (Premise, conclusion), Logical Paradoxes (Liar's Paradox)

### **Unit 2:** Inference

Deductive, Inductive & Abductive Reasoning- Formal and informal Fallacies –

### **Unit 3:** Syllogism Rules & Fallacies

## **Block 3: Fundamentals of Symbolic Logic**

### **Unit 1:** Introduction to Symbolic Logic

Advantages of Symbolic Logic

### **Unit 2:** Simple and Compound Statements

Conjunction, Negation, Disjunction, Implication – Exercises

### **Unit 3:** Statement Forms: Tautology, Contingent, and Contradiction

## **Block 4: Basics of Reasoning**

### **Unit 1:** Types of Reasoning

Verbal and Non-Verbal Reasoning, Quantitative reasoning, Spatial reasoning, Ethical Reasoning

### **Unit 2:** Verbal Reasoning

Situation-Based Reasoning, Comprehension-based Exercises, Jumbled Sentence, Alphabet Test, Seating Arrangement, Direction Test, Blood Relation, Logical Venn Diagram, Syllogistic Exercises, Analogy

### **Unit 3:** Non- Verbal Reasoning

Coding Decoding (Number & Alphabet), Series Test, Ranking Test, Calander, Clock Test, Completion of Incomplete Pattern, Figure Matrix, Embedded Figures

## Reference

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- Browning, W. R. F. (2009). *A dictionary of the Bible*. Oxford University Press.
- Bowker, J. (2000). *The concise Oxford dictionary of world religions*. Oxford University Press.
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- Dharmapada (Apramadavarga)
- The Quran (49:13, 17:70, 2:256).
- Devaraja, N. K. (1988). *Humanism in Indian thought*. Indus.
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- Sider, T. (2010). *Logic for philosophy*. Oxford University Press.
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- Lal, M. B., & Gupta, A. (2015). *Logical reasoning & analytical ability*. Upkar Prakashan.
- Sharma, A. (2012). *How to prepare logical reasoning for the CAT*. McGraw Hill Education Private Ltd.
- Aggarwal, R. S. (2012). *A modern approach to verbal and non-verbal reasoning*. S. Chand & Company Ltd.
- Sijwali, B. S., & Sijwali, I. (2020). *A new approach to reasoning: Verbal, non-verbal & analytical*. Arihant Publication Ltd.

### **MULTIDISCIPLINARY COURSE**

## **INFORMATION SECURITY**

**B24CA03MD**

**(CREDITS: 4)**

CO1: To Interpret the basics of Information security	
CO2: To understand the Risk, Threat and Vulnerability techniques	
CO3: To understand the Identity Management and Authentication techniques	
CO5: To understand about the Malwares and OS security	
<b>Block I: Basic Concepts of information security</b>	
<b>Unit 1</b>	Core Information Security Principles
<b>Unit 2</b>	CIA (Confidentiality, Integrity, Availability)
<b>Unit 3</b>	A Taxonomy of Cryptography and Cryptanalysis
<b>Unit 4</b>	Symmetric and Asymmetric key algorithms
<b>Block II: Risk, Threat and Vulnerability</b>	
<b>Unit 1</b>	Information Risk Management – Risk Acceptance, Risk Avoidance, Risk Mitigation

<b>Unit 2</b>	Risk Assessment: Risk Identification Techniques and Risk Analysis Methods
<b>Unit 3</b>	Threats and Vulnerabilities
<b>Unit 4</b>	Attack Vectors and their Countermeasures
<b>Block III: Identity Management and Authentication</b>	
<b>Unit 1</b>	Identity Management – Identification
<b>Unit 2</b>	Authorization and Access Controls
<b>Unit 3</b>	Authentication Methods, Passwords, Biometrics
<b>Unit 4</b>	Authentication Protocols, Challenge Response based authentication, Two-Factor Authentication
<b>Block IV: Malwares and OS Security</b>	
<b>Unit 1</b>	Software Flaws, Virus and Malwares
<b>Unit 2</b>	Operating System Security Functions
<b>Unit 3</b>	Trusted Operating System
<b>Unit 4</b>	Next Generation Secure Computing Base.

#### References:

- William Stallings, “*Cryptography and Network Security: Principles and Practice*”, Fifth edition Pearson.
- Mark Stamp’s Information Security: Principles and Practice by Deven N Shah, Wiley Publishers.
- Charlie Kaufman, Radia Perlman, Mike Speciner, Network Security- Private Communication in a Public World, Pearson Education
- Atul Kahate, Cryptography & Network Security, TMH, 2013

### Multi-Disciplinary Course

#### SOCIAL ETHICS

#### B24PH03MD

**(Credits: 04)**

#### Course Outcomes:

By studying this course, the learner will be able to:

- understand the nature and scope of ethics and analyse major ethical theories



- apply ethical reasoning in the problems related to media, information, communication and technology
- examine social justice issues through an ethical lens, understand the ethical dimensions of social inequalities, discrimination, and exclusion, and explore ethical approaches to addressing these issues.
- recognize the ethical principles underlying democratic governance, citizenship, and civic engagement.
- apply ethical principles to promote social change

## **Block 1: Foundations of Ethics**

### Unit 1: Introduction to Ethics

- Nature and scope of ethics
- Personal ethics vs. social ethics
- Professional ethics and Environmental ethics

### Unit 2: Moral Reasoning and Major Ethical Theories

- Common ethical principles: Beneficence, nonmaleficence, autonomy, and justice
- Utilitarianism, Deontology, Virtue ethics
- Cultural relativism vs. universal ethics
- Ethical pluralism

### Unit 3: Social Ethics: Theory and Practice

- Social ethics as applied ethics
- Ethical considerations in social interactions.
- Case studies of the intersection of ethics and social issues

## **Block 2: Human Rights and Social Justice**

### Unit 1: Human Rights

- Historical evolution of Human Rights
- Concept of Human Rights; Right to Life, Liberty, and Security
- Universality of human rights vs. cultural relativism
- Ethical justifications for equal social, economic, and political rights

### Unit 2: Equality

- Equality before the law

- Inequalities based on race, gender, caste and community
- Social and political exclusion and labour exploitation: Ethical Implications
- Social inclusion and diversity

### Unit 3: Social Justice

- Overview of major theories such as Rawlsian justice, capabilities approach.
- Application of distributive justice theories to social policy and resource allocation/redistribution
- Promotion of Social Justice and equity strategies for addressing systemic injustices

## **Block 3: Ethics of Information and Technology**

### Unit 1: Ethics in Information Literacy and Media Analysis

- Ethical considerations and responsibilities in information production and dissemination
- Analysis of the political influences on information and content creation.
- Ethical challenges in communication and consumption of media content

### Unit 2: Critical Analysis of Media Sources

- Detecting fake news, deep fakes and misinformation and identifying bias and propaganda
- Media manipulation and the spread of disinformation
- Consequences of media manipulation for public discourse and democratic processes
- Importance of developing critical thinking skills for discerning facts from fakes

### Unit 3: Ethical Considerations in Technology

- Unequal access to technology and digital resources (Digital divide) and social inequality
- Ethical considerations in technological innovation and development
- Balancing technological advancement with societal well-being and ethical values
- Ethical dilemmas in emerging technologies such as AI and biotechnology

## **Block 4: State, Sovereignty, and Citizenship**

### Unit 1: Theories of State and Sovereignty

- Historical perspectives on the development of political entities

- Theories regarding the emergence and evolution of the state
- Social contract theory and its ethical justifications for political authority
- State sovereignty versus individual rights in the modern world
- State sovereignty, individual freedom and international norms and obligations

#### Unit 2: Citizenship and Civic Virtue

- Ethical responsibilities and obligations of citizenship
- Importance of civic education for ethical and citizenship and civic engagement
- Obligations of citizens in upholding democratic values and principles

#### Unit 3: Accountability and Democracy

- Transparency, accountability, and the rule of law as ethical principles
- Democracy as an ethical principle
- Ethical foundations of democratic legitimacy and governance
- Democracy, Development, Decentralization and Governance

#### Unit 4: Ethics and Power

- Impact of abuse of power and corruption on social justice.
- Ethical considerations on public policies and governance
- Ethical challenges in decision-making and policy formulation, including issues of justice, equity, and human rights
- Role of ethics in combating corruption and promoting social justice.

### References

- Rachels, J., & Rachels, S. (2012). *The elements of moral philosophy* (7th ed.). McGraw-Hill.
- Bennett, C. (2010). *What is this thing called ethics?* Routledge.
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**Multi-Disciplinary Course**  
**BANKING AND INSURANCE**  
**B24CM03MD**  
**CREDIT 4**

**OBJECTIVES**

To expose the learners to the changing scenario of Indian banking and Insurance.

**Course Outcomes:**

After the completion of the course, the learners will be able to:

1. To provide a basic knowledge about the theory and practice of banking
2. To provide a basic understanding of Insurance business.
3. To familiarize the students with the changing scenario of Indian Banking and Insurance.

**COURSE OUTLINE:**

BLOCK 1: BANKING

BLOCK 2: BANKING REGULATION

BLOCK 3: INSURANCE

BLOCK 4: INSURANCE CLAIMS AND REGULATIONS

Block	Unit
<b>Block -1: Banking</b>	<b>Unit -1: Basics of banking</b> Bank- Functions -Types - CORE bank solutions- Retail bank product and services-Mergers in banking- Central bank system- Functions - Role of RBI -Commercial banks -Credit Creation
	<b>Unit- 2: Banker and Customer</b> Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- Dishonour of cheque – Payment in due course – Crossing – Endorsement.

<b>Block-2: Banking Regulation</b>	<b>Unit-1: Banking Practice</b> Recovery of Debts due to Banks and Financial Institutions Act, 1993 (DRT Act), SARFAESI, Payment & Settlements Act, 2007, Banking Ombudsman. Basel reforms- Capital adequacy norms- NPA management
	<b>Unit-2: Account Opening Process in Banks</b> Account opening, Filling up of forms, KYC formalities – Loan application forms- Necessary documents - Submission of documents, Verification, and account opening - Smart card/debit card
<b>Block 3: Insurance</b>	<b>Unit -1: Introduction to insurance</b> Risk-Classification of risk-Features of insurable risk- Meaning and functions of Insurance-Importance of Insurance – Principles of life insurance
	<b>Unit -2 Types of insurance</b> Classification of insurance business in India-Life – General - Fire, Accident, Asset, Medical, Home, Commercial travel, Rural, and Marine -Underwriting-Meaning-Procedure of life Insurance and Non-Life Insurance-Insurance Premium-Insurance documents.
<b>Block -4: Insurance Claims and Regulations</b>	<b>Unit -1: Insurance Claims</b> Meaning-Importance-Types of claims-Procedure of settlement of Life Insurance claims and Non-Life Insurance claim
	<b>Unit-2: Insurance Regulations</b> Privatization of insurance industry-FDI in insurance – Bancassurance - IRDA regulations

#### **PRACTICAL ACTIVITIES: -**

1. Collect application forms for opening Account in banks and make a presentation in class.
2. Study the Internet banking and Mobile banking procedure and document it.
3. Collect cheques with different types of crossing and examine the differences.
4. Collect model Insurance Policy documents- Life/ General and identify different

conditions and implications

## REFERENCES

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2. Maheswari S.N. Banking Theory Law and Practice, Kalyani Publishers New Delhi.
3. Sekhar K.C. Banking Theory Law and Practice, Vikas Publishing House, New Delhi.
4. Gordon E. and Natarajan K. Banking Theory Law and Practice, Himalaya Publishing House, Mumbai.
5. Lall Nigam B.M. Banking Law and Practice, Konark Publishers Pvt. Ltd., New Delhi.
6. Radhaswamy M. Practical Banking, Sultan Chand & Sons, New Delhi.
7. O P Agarwal, Principles and practice of insurance.
8. M N Mishra, and S B Mishra: Insurance Principles and Practice, S. Chand Publishers

## **SEMESTER IV**



**Major Discipline Core Course**

**CORPORATE ACCOUNTING AND AUDITING**

**B24CM04MC**

**(Credits: 6)**

**OBJECTIVES**

The course helps the learners in preparation of final accounts of companies according to Companies Act. It enables the learners to prepare and interpret financial statements of joint stock companies. The learners gain ability to prepare consolidated statements of group of companies. It provides learners the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards. The course familiarizes learners with the audit of companies and the liabilities of the auditor.

**Course Outcomes:**

After the completion of the course, the learners will be able to:

1. Calculate EPS and related performance indicators from the balance sheets of listed companies
2. Prepares consolidated financial statements of a group of companies by considering the adjustments.
3. List out the requirements of audit in companies, qualification and liabilities of company auditor

**COURSE OUTLINE:**

BLOCK 1: ACCOUNTING FOR SHARES  
BLOCK 2: ACCOUNTING FOR DEBENTURES  
BLOCK 3: FINAL ACCOUNTS OF COMPANIES  
BLOCK 4: AUDITING  
BLOCK 5: VOUCHING, VERIFICATION AND AUDIT REPORT  
BLOCK 6: COMPANY AUDIT

Block	Unit
<b>Block-1: Accounting for Shares</b>	<b>Unit-1: Introduction to Share Capital</b> Introduction – Share Capital – Phases of Capital – Difference between Reserve Capital and Capital Reserve – Shares and Types of Shares - Sweat Equity Shares - Employees Stock Option Plan–Bonus Issue – Right Issue- Private Placement of Shares– Subscription of Shares- Procedures – Minimum Subscription (Theory Only)
	<b>Unit-2: Issue of Shares and Forfeiture and Reissue of Shares</b> Shares issued for Cash –Issue of Shares at Par and Premium – Application, Allotment and Calls on Shares –Calls in Arrears and Calls in Advances – Interest on Calls in Arrears and Calls in advances – Difference between Calls in arrears and Calls in Advances –Over Subscription and Under Subscription – Pro-rata Allotment- Forfeiture and Reissue of Shares – Surrender of Shares–Distinction Between Forfeiture and Surrender- Shares issued for Consideration other than Cash – Practical Problems
<b>Block-2: Accounting for Debentures</b>	<b>Unit-1: Introduction to Debentures</b> Meaning- Features - Types - Distinction Between Shares and Debentures
	<b>Unit -2: Issue of Debentures</b> Issue of Debentures – For Cash, for Consideration other than Cash and Issued as Collateral Securities
	<b>Unit-3: Redemption of Debentures</b> Redemption of Debentures-Journal Entries – Practical Problems
<b>Block-3: Final Accounts of Companies</b>	<b>Unit-1: Final Accounts</b> Meaning of Company-Types of Companies- Company Statutory Records
	<b>Unit 2: Preparation of Final accounts</b> Preparation of Final Accounts according to Revised Schedule- Form and Contents of Balance Sheet- Profit and Loss Accounts
<b>Block-4: Auditing</b>	<b>Unit-1: Basic Concepts of Auditing</b> Meaning- Nature- Objectives- Scope and Significance–Audit and Investigation- Types of Audits - Auditor

	<b>Unit-2: Internal Control</b> Concept of Internal Control- Internal Check- Preparation of an Audit- Audit Engagement- Audit Program- Audit Working Paper- Audit Note Book- Audit Evidence- Internal Audit
<b>Block 5: Vouching, Verification and Audit Report</b>	<b>Unit 1: Vouching and Verification</b> Vouching – Meaning – Importance – Vouchers – Requirements of a voucher – Verification meaning – Difference between vouching and verification – Principles –Valuation of assets – Difference between verification and valuation -Verification of assets and liabilities – Precautions.
	<b>Unit-2: Audit Report</b> Audit report- Contents of the Reports and Qualifications in the Report- Clean Report- Qualified Report
<b>Block-6: Forensic Audit</b>	<b>Unit-1: Introduction Forensic Audit</b> <b>Fraud and Forensic Audit-Corporate Frauds: An Insight- Investigation Mechanism to identify frauds</b>
	<b>Unit 2: Cyber Forensics</b> Introduction to Cyber Crime- International Guidance to Cyber Forensics Laws

## PRACTICAL ACTIVITIES

1. Create awareness on maintenance of accounts of companies on the basis of live annual reports of companies
2. Explain why auditing is essential for companies.

## REFERENCES

1. Asish K Bhattacharjee, Tata McGraw Hill, *Indian Accounting Standards*
2. Dr. B D Agarwal - *Advanced Financial Accounting*
3. Israr Shaikh and Rajesh Makkar, Lexis Nexis. *Accounting Standards*
4. Jain S.P and Narang K.L .*Corporate Accounting*, Kalyani Publishers, New Delhi

5. Maheswari S.N. and Maheswari S.K. *Corporate Accounting*, Vikas Publishing House, New Delhi
6. Mukherjee A. and Hanif M. *Corporate Accounting*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi
7. Nirmal Gupta and Chhavi Sharma. *Corporate Accounting Theory and Practice*, Ane Books India, Delhi.
8. P C Thulsian - *Advanced Corporate Accounting*
9. Paul. K.R. *Accountancy*, New Central Book Agency Pvt. Ltd. Kolkata
10. Pillai R.S N,Bhagavathi and Uma S. *Fundamentals of Advanced Accounting*, S Chand & Co. Ltd., New Delhi
11. Rawat D S—*Taxman Accounting Standards*
12. RL Gupta and Radhaswamy- *Advanced Accounting*
13. Shukla M C, Grewal T.S.and Gupta S.C. *Advanced Accounts* S.Chand& Co. Ltd., New Delhi
14. Vijayakumar M.P, Snow White, Chennai - *Accounting Standards*

### **Major Discipline Specific Elective**

**(FOR FINANCE STREAM)**

### **FINANCIAL MANAGEMENT**

**B24CM01DS**

**(Credits: 6)**

#### **OBJECTIVES**

The objective of the course is to learn the fundamental concepts of financial management and to enable the participants to learn the functions of a financial manager.

#### **Course Outcomes:**

After the completion of the course, the learner will be able to:

1. Understand the functions of a financial manager.
2. Apply the time value of money concept in financial decisions.
3. Evaluate and choose projects based on their cash flows.
4. Calculate the cost of capital of various sources of funding.

5. Understand the cash cycle management of a business.

**COURSE OUTLINE:**

BLOCK 1: INTRODUCTION TO FINANCE

BLOCK 2: INVESTMENT DECISION

BLOCK 3: FINANCING DECISION

BLOCK 4: CAPITAL STRUCTURE

BLOCK 5: DIVIDEND DECISION

BLOCK 6: WORKING CAPITAL MANAGEMENT

Block	Unit
<b>Block-1: Introduction to Finance</b>	<b>Unit-1: Introduction</b> Scope of Finance-Finance Functions- Role of a Finance Manager
	<b>Unit -2: Goals of Financial Management</b> Profit Maximization-Shareholders' Wealth Maximization (SWM)
<b>Block-2: Investment Decision</b>	<b>Unit-1: Investment Decision</b> Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process
	<b>Unit -2: Techniques of investment decision</b> Payback Period- Accounting Rate of Return- Net Present Value - Internal Rate of Return and Profitability Index (Simple Problems)
<b>Block-3: Financing Decision</b>	<b>Unit-1: Sources of finance</b> Equity fund, Debt fund - Institutional Finance - Convertible securities - ADRs, GDRs
	<b>Unit-2: Cost of capital</b> Cost of Debt- Cost of Preference Share Capital- Cost of Equity- Cost of Retained Earnings- Weighted Average Cost of Capital
<b>Block-4: Capital Structure</b>	<b>Unit-1: Capital structure - Concepts</b> Meaning- Optimal capital structure- Determinants of Capital Structure -Theories of Capital Structure- Net Income-Traditional Approach-Net Operating Income- MM Hypothesis

	<b>Unit-2: Leverages</b> Meaning-Operating leverage- Financial Leverage- Combined Leverage- Capital Gearing
<b>Block-5: Dividend Decision</b>	<b>Unit-1: Dividend Decision Theories</b> Dividend Decision – Theories – Relevance and Irrelevance - Walter Model – Gordon Model – Modigliani and Miller Approach
	<b>Unit-2: Dividend Policy</b> Dividend Policy-Objectives -Types -Factors Determining Dividend policy-Forms of Dividend- Stock Splits – Bonus Shares
<b>Block-6: Working Capital Management</b>	<b>Unit-1: Introduction to Working Capital</b> Concepts - Significance– Evils of Excess or Inadequate Working Capital –Factors influencing working capital requirement
	<b>Unit-2: Management of current assets</b> Cash Management- Receivables Management- Inventory Management

#### **PRACTICAL ACTIVITIES: -**

1. The participants of the course are expected to evaluate the capital structure of a live organization and analyze the debt-equity proportion enabling them to know debt securities and equity funding.
2. To estimate cash flows and evaluate a project using the Net Present Value method with imaginary figures for 5 years.
3. Prepare a working capital estimate for a manufacturing concern with imaginary values

#### **REFERENCES**

1. Pandey, I M., *Financial Management*, 11<sup>th</sup> Edition, Vikas Publishing House Pvt Ltd.
2. Khan M Y, Jain P.K., *Basic Financial Management*, 3<sup>rd</sup> Edition, McGraw Hill Education.

3. Myers, Brealey, 2007, *Principles of Corporate Finance*, 7<sup>th</sup> Edition, Tata McGraw Hill.
4. Gitman Lawrence J., *Principles of Managerial Finance*, 10<sup>th</sup> Edition, Pearson Education.
5. Ross, Westerfield, Jaffe, *Corporate Finance*, 7th Edition Tata McGraw Hill.
6. Chandra, Prasanna. *Financial Management, Theory and Practice*-10<sup>th</sup> Edition, McGraw Hill Education (India) Private Limited

**Major Discipline Specific Elective  
(FOR CO-OPERATION STREAM)  
PRINCIPLES OF CO-OPERATION  
B24CM11DS  
(Credits: 6)**

**OBJECTIVES**

To give knowledge about the development of the co-operative movement in India and abroad to inculcate the principles of co-operation among the learners.

**Course Outcomes:**

After the completion of the course, the learner will be able to:

1. Learn about the origins and development of Co-operation.
2. Differentiate between the Co-operation and other economic systems
3. Learn about the mission, goals, and objectives of Co-operative enterprise.
4. Identify various types of Co-operatives in India and Kerala.

**COURSE OUTLINE:**

BLOCK 1: INTRODUCTION TO CO-OPERATION

BLOCK 2: CO-OPERATION AND OTHER ECONOMIC SYSTEMS

BLOCK 3: EVOLUTION AND DEVELOPMENT OF CO-OPERATIVE PRINCIPLES

BLOCK 4: CO-OPERATIVES SOCIETIES BASED ON TERM OF LENDING

BLOCK 5: CO-OPERATIVES SOCIETIES BASED ON FUNCTIONS  
BLOCK 6: CO-OPERATIVE MOVEMENT IN FOREIGN COUNTRIES

Block	Unit
<b>Block-1:</b> <b>Introduction to Co-operation</b>	<b>Unit-1:Introduction</b> Meaning - Definition – Features – Importance – Objectives - Benefits
	<b>Unit -2:Different aspects of Co-operation</b> Economic aspects – Social Aspects and Moral Aspects of Co-operation
<b>Block-2: Co-operation and Other Economic Systems</b>	<b>Unit-1: Co-operation and Political System</b> Co-operation and Capitalism – Co-operation and Socialism – Co-operation and Communism
	<b>Unit -2:Co-operation and other forms of business organizations</b> Distinctive features of a Co-operative Organization – Co-operative Organization vs Partnership – Co-operative organization vs Joint Stock Companies
	<b>Unit-3:Special status of Co-operative movements</b> Co-operative as an Institution – Co-operative as an Enterprise – Co-operative commonwealth
<b>Block-3: Evolution and Development of Co-operative Principles</b>	<b>Unit-1:Principles of Co-operation</b> Rochdale pioneers (I stage)- Reformulated principles by ICA (II stage)- Karve Committee on Co-operative principles (III stage)- Principles of ICA in 1995 (IV stage)
	<b>Unit-2:Values</b> Co-operative Values – Distinction between Co-operative Values and principles
<b>Block-4: Co-operatives Societies Based on Term of Lending</b>	<b>Unit-1: Short- and Medium-term Co-operative Societies</b> Structure - Primary agricultural credit societies - Urban Co-operative Banks - Employees credit societies - District Co-operative Banks and State Co-operative Banks
	<b>Unit-2: Long term Co-operative Societies</b> Structure - PCARDBs and SCARDBs



<b>Block-5: Co-operatives Societies Based on Functions</b>	<b>Unit-1: Marketing Societies</b> Agricultural Marketing Societies - Primary Marketing Societies and their Federations including NAFED - Rubber Marketing Societies and their Federations - Dairy Co-operative Societies and their Federations - Fishery Co-operatives and their Federations.
	<b>Unit-2: Specific Purpose Societies</b> Processing Co- operatives- Need and Importance - Housing Co-operatives and their Federations - Consumer Co-operatives and their Federations
	<b>Unit-3: Industrial Co-operatives and Workers Co-operatives</b> Industrial Co-operatives and their Federations- Handlooms and Power looms –Cair –Handicrafts-Worker’s Co-operatives - significance of workers Co-operatives in Kerala
<b>Block-6: Co-operative Movement in Foreign Countries</b>	<b>Unit-1: Co-operative movements in Britain, Germany and Denmark</b> Britain (Consumer) - Germany (agricultural credit) - Denmark (diary) (a brief study)
	<b>Unit-2: Co-operative movements in China, Japan, USA and Canada</b> China (INDUSCO) - Japan (multipurpose) – USA - Canada (marketing) (a brief study)

#### **PRACTICAL ACTIVITIES: -**

1. Identify the role of co-operatives in rural India
2. Identify the major differences in the activities of co-operatives functioning in a particular region
3. Explain the similarities of the functioning of co-operatives in India compared to other countries
4. Differentiate short-term, medium term and long-term co-operative societies.

#### **REFERENCES**

1. Hajela T.N. *Co-operation Principles, Problems and Practices*, Konark Publishers, New Delhi
2. Mathur B. S. *Co-operation in India*, Sahitya Bhawan Publications, Agra.
3. UmeshPatnaik and Ananta K. Roy. *Co-operations and Co-operative Management*, KalyaniPublishers, New Delhi.
4. Bedi R.D. *Theory, History and Practice of Co-operation*, B. Lal Book Depot, Meerut.
5. Krishnaswami O. R. *Fundamentals of Co-operation*, S. Chand& Co. Ltd., New Delhi.
6. Krishnaswami O.R. et.al. *Co-operation Concept and Theory*, Arudra Academy, Coimbatore.
7. National Co-operative Union of India. *Hundred years of co-operative Development in India*.
8. Seetharaman S.P. and Shingi P.M. *Agribusiness Co-operatives*, Oxford & IBH Publishing Co. New Delhi.
9. Rajagopalan (ed). *Rediscovering Co-operation*, Vol. I, II & III, IRM Anand, Gujarat

### **Major Discipline Specific Elective**

#### **(FOR LOGISTICS AND SUPPLY CHAIN MANAGEMENT)**

#### **FUNDAMENTALS OF LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**B24CM21DS**

**CREDITS: 6**

#### **OBJECTIVES**

The course aims to develop an understanding of the fundamental concepts, principles, and practices of logistics and supply chain management, while analyzing the role of logistics in achieving competitive advantage and improving organizational performance. This includes examining various components of logistics operations such as transportation, warehousing, inventory management, and information systems. Additionally, it explores the strategic aspects of logistics management, including logistics network design, outsourcing, and global supply chain management. A critical part of this field involves understanding the challenges and risks associated with supply chain management and developing strategies for risk mitigation and

enhancing supply chain resilience.

### Course Outcomes:

After the completion of the course, the learners will be able to:

1. Demonstrate a comprehensive understanding of logistics and supply chain management concepts, processes, and strategies.
2. Analyze and evaluate logistics and supply chain operations to identify opportunities for improvement and cost optimization.
3. Design and optimize logistics networks, including transportation modes, facility locations, and inventory management strategies.
4. Develop and implement effective logistics and supply chain strategies aligned with organizational goals and objectives.
5. Assess and manage supply chain risks, and develop contingency plans and resilience strategies to mitigate potential disruptions.

### COURSE OUTLINE:

BLOCK 1: INTRODUCTION TO LOGISTICS MANAGEMENT

BLOCK 2: STRATEGIC LOGISTICS MANAGEMENT

BLOCK 3: SUPPLY CHAIN CONCEPTS AND STRATEGIES

BLOCK 4: WAREHOUSING, OUTSOURCING, AND EMERGING TRENDS

BLOCK 5: SUPPLY CHAIN RISK AND RESILIENCE

BLOCK 6: BASICS OF PORT AND AIR CARGO MANAGEMENT

Block	Unit
<b>Block 1: Introduction to Logistics Management</b>	<b>Unit 1: Logistics and Logistics Management</b> Definition, History, Objectives and types of Logistics- Logistics Management: Objectives, Functions and Components- Achieving Competitive Advantage through Logistics- Framework for Logistics Management- Integrated Logistics Management Model

	<p><b>Unit 2: Logistics Process Flow and Activities</b></p> <p>Logistics Process Activities- Inbound Logistics- Outbound Logistics- Third-Party Logistics Providers (3PLs): Role, benefits and Challenges of using 3PLs; Stages of Logistics Outsourcing to 3PLs- Fourth-Party Logistics Providers (4PLs): role, pros &amp; cons of 4PLs; Stages of Logistics Outsourcing to 4PLs.</p>
<b>Block 2: Strategic Logistics Management</b>	<p><b>Unit 1: Strategic Role of Logistics Management</b></p> <p>Strategic Logistics Planning- Strategic Integrated Logistics Management- Triangle of Logistics decision-making- Formulating Logistical Strategy- Designing Logistical System- Logistics as a Strategic Advantage- Logistics Strategy Development.</p>
	<p><b>Unit 2: Transportation Strategies in Logistics</b></p> <p>Overview of Transportation Modes (Road, Rail, Air, Water)- Characteristics and Selection Criteria for Transportation Modes- Transportation Planning and Operations- Transportation Costing and Pricing- Carrier Selection and Contract Management- Intermodal Transportation and Containerization- Private fleet transportation.</p>
<b>Block 3: Supply Chain Concepts and Strategies</b>	<p><b>Unit 1: Supply Chain Overview</b></p> <p>Objectives and Stages of a Supply Chain- Value Chain Process and Cycle View; Key Issues in Supply Chain Management; Supply Chain relationship – Co-operation and collaboration with supply chain partners- Supply Chain Synergy.</p>
	<p><b>Unit 2: Supply Chain Strategies and Best Practices</b></p> <p>Supply Chain Drivers and Obstacles- Supply Chain Strategies and Strategic Fit- Best Practices in Supply Chain Management- Obstacles to Streamlined Supply Chain Management</p>
<b>Block 4: Warehousing, Outsourcing, and Emerging Trends</b>	<p><b>Unit 1: Warehousing and Reverse Logistics</b></p> <p>Warehousing Concepts and Types- Warehousing Strategy and Facility Location- Warehouse Network Design- Reverse Logistics and Closed-Loop Supply Chains</p>

	<p><b>Unit 2: Outsourcing and Emerging Trends</b></p> <p>Outsourcing Nature and Concepts- Strategic Decision-Making for Outsourcing- Supply Chain and Customer Relationship Management (CRM) Linkage- Green Supply Chain Management and Sustainability.</p>
<b>Block 5: Supply Chain Risk and Resilience</b>	<p><b>Unit 1: Supply Chain Risk Management</b></p> <p>Types of Supply Chain Risks (Operational, Financial, Environmental, etc.)- Risk Assessment and Mitigation Strategies- Contingency Planning and Crisis Management- Supply Chain Resilience and Agility.</p>
	<p><b>Unit 2: Global Supply Chain Challenges and Information Systems</b></p> <p>International Trade and Customs Regulations- Cross-Cultural Management and Global Workforce- Environmental and Social Responsibility in Supply Chains- Supply Chain Security and Safety Considerations- Supply Chain Information Systems (WMS, TMS, OMS, SCE)</p>
<b>Block 6: Basics of Port and Air Cargo Management</b>	<p><b>Unit 1: Introduction to Ports</b></p> <p>Port-Meaning and definition-Types of port-Layout of ports- Organizational structure- Functions of port- Characteristics of port</p>
	<p><b>Unit 2: Introduction to Air Cargo</b></p> <p>Air cargo – Meaning - Types of Air Cargo –Hub and Spoke – Equipments used in handling of Air Cargo – Air Cargo complex – Facilities of Air Cargo complex – Customer clearance procedures - The shipper’s letter of instruction (SLI) &amp;- Instruction for carriage and special cargo</p>

**PRACTICAL ACTIVITIES: -**

1. Simulate the role of a clearing agent in an international trade scenario. Discuss the steps involved in clearing goods through customs, documentation required, and

challenges faced

2. Conduct a comparative analysis of different transportation modes (air, sea, road, rail). Evaluate their costs, speed, reliability, and suitability for different types of goods.
3. Research and list the key drivers of global supply chains (e.g., technology advancements, trade policies, consumer behavior). Discuss how these drivers impact logistics and supply chain strategies.
4. Analyze a case study of a company that has successfully adapted its supply chain to global market drivers. Identify the strategies used and the outcomes achieved.

## REFERENCES

1. Rahul V Altekar, Supply Chain Management Concepts and Cases, New Delhi, PHI India Private Limited. (All Modules)
2. S L Ganapathi, S K Nandi, Logistics Management, Oxford University Press (Modules 1, 2 and 3).
3. Sunil Chopra, Peter Meindl, Strategy, Planning and Operation, Prentice – Hall of India, New Delhi, Private Ltd. (Modules 1 and 3).
4. B. Chandrabose, Inventory Management, PHI Learning Pvt. Ltd, New Delhi (Module 3).
5. Parikshit Joshi, Manish K Pandey, Supply Chain Management Concepts and Cases, Dhanpat Rai & Co. (Rt.) Ltd, Educational and Technical Publishers

### Ability Enhancement Courses (MIL)

हृदी गद्य साहित्य और संचिना

(Hindi Gadya Sahitya Aur Samrachana)

B24HD04AC

Credits: 4

### पाठ्यक्रम उद्देश्य (Objectives):

छात्र कर हृदी साहित्य के हृहभग्न गद्य रूपर से पररहित कराना। छात्र कर मत्वपूर्ण हविर और मूलरकी पडिान देना और ऐसी रचनाओ के हवश्लेषण, व्याख्या और वणन करने में सचिम बनाना।

### पाठ्यक्रम परिणाम (Course Outcomes)

Co -1: गद्य के उद्भव और हवकास ,गद्य के हवहभन्न प्रकार आहद से पररिय पाना और इनकी हवश्लेषताओ का ग5न ज्ञान प्राप्त करना ।

Co -2: गद्य के हवहभन्न तत्व का हवश्लेषण करें और छात्र कर म5त्वपूर्ण सरि और रिनात्मक कौलि से समझ करें । नाटकर के आस्वादन और उसकी आलरिना करने की िमता 5ाहसल करना और एकाकी के बुहनयादी तत्व 5ाहसल करना, प्ख्यात नाटककार के रिनाओ से पररिय पाना ।

Co-3: ह5न्दी कथा साह5ि की हवश्लेषताओ का ग5न ज्ञान प्राप्त करना और इसकी पारद्विी हित प्राप्त करने में सिम 5रना। ह5न्दी कथा साह5ि की उत्पत्त और हवकास और इसके हवहभन्न रूप से पररिय पाना । प्रहतहनहध लेखक की मुख्य रिनाओ का पररिय करना, एव उनके हिल्य कर समझना, प्रमुख क5ाहनय का हवश्लेषण करना और प्रमुख लेखक के यगदान का मूलांकन करना ।

Co -4: छात्र कर उहित िब्वावली के प्रयग में सिम बनाना, बे5तर अभ्यास हवकहसत करना, ह5न्दी भाषा में बे5तर सिार और लेखन कौलि हवकहसत करना ।

### **पाठ्यक्रम रूपिखा (Course Outline):**

ब्लॉक : 1 गद्य का उद्भव और हवकास

ब्लॉक : 2 हवहवध गद्य रूप का

पररिय ब्लॉक : 3 ह5न्दी क5ानी का

सामान्य पररियब्लॉक : 4 सरिनात्मक

व्याकरण

### **ब्लॉक : 1 गद्य का उद्भव औ हवकास**

इकाई 1: गद्य के प्रकार

इकाई 2: हनबध, जीवनी, आत्मकथा, यात्ावत्त, सामान्य

हनबध इकाई 3: सस्मरण-रेखाहित्, एकाकी, व्यग्य

आहद

### **ब्लॉक : 2 हवहवध गद्य रूप का परिचय**

इकाई 1:ईदगा5 - पेमिद (क5ानी)

इकाई 2: सदािार का तावोज़ - 5ररि कर परसाई (व्यग्य)

इकाई 3: रहजया – रामवि बेनीपुरी (रेखाहति)

ब्लॉक : 3 ह न्दी क ानी का सामान्य परिचय



इकाई 1: ह॑न्दी क॑ानी क॑ा

ह॑कास इकाई 2: ह॑न्दी के प्र॑ुख

क॑ानीक॑ार

इकाई 3: प्रे॑मि॑द, प्रस॑ाद, जैने॑ं॑ि, अ॑वे॑य और उष॑ा

ह॑प्र॑वदा क॑ा यरगद॑ान इकाई 4: व॑ापसी - उष॑ा ह॑प्र॑वदा

### **ब्लॉक : 4 स॑िचन॑ात॑मक॑ व्याक॑िण**

इकाई 1: वि॑ब्-ह॑वि॑ार

इकाई 2: स॑ज्ञा, ह॑लग, व॑ि॑न, कार॑क, स॑वना॑म, ह॑व॑ि॑ेषण

इकाई 3: ह॑यि॑ा, ह॑यि॑ा ह॑व॑ि॑ेषण, स॑ब॑ध॑ब॑र॑ध॑क, स॑म॑ु॑च्च॑य॑ ब॑र॑ध॑क, ह॑व॑स्म॑या॑दी

ब॑र॑ध॑क और काल इकाई 4: व्य॑ा॑करण के व्॑या॑व॑ार॑क प्र॑य॑रग, वि॑ु॑द्ध की॑ह॑ए,

अ॑भ्या॑सा॑थ अ॑नु॑च्छे॑ द

### **स॑न्॑द॑भ॑ ग्र॑थ॑ सू॑ची**

1. ह॑द॑ी सा॑ह॑वि॑ क॑ा इ॑ह॑त॑ा॑स । ना॑गे॑न्द्र, डॉ॑ ॑र॑द॑या॑ल ।
2. ह॑द॑ी सा॑ह॑वि॑ क॑ा इ॑ह॑त॑ा॑स । रा॑म॑ि॑वि॑ वि॑ु॑क्ल
3. स्वा॑त॑त्प॑र॑त्तर ह॑द॑ी क॑ान॑ी : स॑.क॑म॑ले॑श्व॑र ।
4. ह॑द॑ी क॑था सा॑ह॑वि॑ ए॑क॑ द॑हि : स॑वि॑के त॑ु स॑ा॑स्क॑त ।
5. ह॑द॑ी क॑ा ग॑द्य॑ सा॑ह॑वि॑ : डॉ॑. रा॑मि॑न्द्र ह॑त॑वा॑री ।
6. प॑र॑र॑ष्क॑त ह॑द॑ी व्य॑ा॑करण : ब॑ह॑नि॑ा॑थ क॑प॑ूर ।

### **ABILITY ENHANCEMENT COURSE (MIL)**

**गद्य॑ वि॑र॑त्क॑ च**

**(Gadyam Natakam Cha )**

**B24SN04AC**

**CREDITS: 4**

### **ल॑य॑म् ( Course Objectives)**

स॑स्क॑त॑म॑ण्ड॑ले ग॑द्य॑क॑ाव्य॑ाना॑ सामा॑न्य॑प॑र॑रि॑याः ।

उद्देश्यरहि ( Course Outcomes)

1. पञ्चतन्त्राध्ययनेन पटुपहिकथापररियाः, मूल्लब्धनञ्च ।
2. नाट्यास्त्रस्य नाट्यप्रयगस्य ि सामान्यपररियाः ।
3. नाटकसाहस्ररूपकाणां सामान्यज्ञानम् ।
4. प्राचीनसंस्कृतकथासमागज्ञानम् ।
5. भासकवेः नाट्यप्रयगपररज्ञानम् ।

### Course Details

प्रथमखण्डः - कथारसस्य त्रयमहिकृत्य समान्यपररिम्

1. 1. कथासाहस्रम् ।
1. 2. पञ्चतन्त्रकथाः ।
1. 3. विदूषभूषणकथाः ।

हितीयखण्डः - अपरीक्षितकारकस्य उद्भूतः कथारः ।

2. 1. मूल्लब्धनाट्यकथाः ।
2. 2. भारुण्डपहिकथाः ।
2. 3. मत्स्यमण्डूककथाः ।

तृतीयखण्डः - चिरकस्य त्रयहवभारः, हवकरसः, सारके हतकपदहः, रूपकहवभारः इत्येतेषां समान्यपररिम्

3. 1. रूपकहवभागानां ।
3. 2. नाटकसाहस्रं हवकासञ्च ।
3. 3. भासनाटकविम् ।
3. 4. नाटकान्तकहवत्वम् ।

चतुर्थखण्डः - भरतस्य मध्यमव्ययगस्य सहवशेषधयम् ।

4. 1. व्ययगस्य सहवविषताः ।
4. 2. घटस्त्रविप्रवेः ।
4. 3. मध्यमस्य रगप्रवेः ।
4. 4. भीम - हट्टम्बीसमागमाः ।

### आध्याग्न्याः Reference

1. पञ्चतन्त्रम् –

हवषण्णुमिमा।

2. मध्यमव्यायगः –

भासाः। स्यायकग्रन्थः

1. A Short History of Sanskrit literature - T.K Ramacandra Iyer, R.S Vadyar & Sons, Kalpathy

2. Pancatantra of Vishusarma, Chowkhambha Sanskrit series, Varanasi.

3. Sanskrit Drama- A.B. Keith

4. A History of Sanskrit Literature-A.A. Macdonel, Motilal banarsidas, Delhi

5. Indian Kavya Literature, Vol II, Motilal Banarsidas, Delhi.

6. Madhyamavyayoga of Bhasa with English translation -T.K Ramacandra Iyer, Vadyar & Sons Kalpathy.

अन्तरालसंयकसामग्र्यः

1. भासनाटकरङ्गावतरणम्- यूटूब्

### ABILITY ENHANCEMENT COURSE (MIL)

### FUNCTIONAL ARABIC

**B24AR04AC**

**CREDITS:4**

#### Course Objectives

1. The student can communicate in Arabic in various situations
2. The student can express thoughts in oral and written form through simple sentences in Arabic.
3. The student can read and understand literary texts in Arabic
4. The student can analyze the literary texts in the light of theories of Arabic Grammar
5. The student can assimilate humanistic and moral values in his life

#### Course Outcome

At the end of the course students will be able to,

1. Communicate in Arabic in various situations
2. Express thoughts in oral and written form through simple sentences in Arabic.
3. Read and understand literary texts in Arabic
4. Analyze the literary texts in the light of theories of Arabic Grammar
5. Assimilate humanistic and moral values in his life

#### COURSE DETAILS

## **رمضان مبارك: BLOCK 1**

UNIT 1	رمضان مبارك
UNIT 2	شهر الصوم
UNIT 3	هل وضعت إجازة سعيدة
UNIT 4	إضاء وقت الفراغ
UNIT 5	مسابقة في المعلومات
<b>BLOCK 2: ما رأيك في الواجب المنزلي؟</b>	
UNIT 1	ما رأيك في الواجب المنزلي؟
UNIT 2	الحمل المتبولي
UNIT 3	صالح الدين
UNIT 4	الوقوف في عرفات
UNIT 5	جولة في المملكة العربية السعودية
<b>BLOCK 3: سعاد تونر</b>	
UNIT 1	سعاد تونر
UNIT 2	اليوم الرياضي
UNIT 3	هل تفكر في مسئولبك؟
UNIT 4	رحلة إلى المنطقة الشرقية
UNIT 5	ني معرض الفن الإسلامي
<b>BLOCK 4: ما رأيك في مصروف الجيب؟</b>	
UNIT 1	ما رأيك في مصروف الجيب؟
UNIT 2	اسأل وابحث
UNIT 3	عيد الأضحى
UNIT 4	الكلمات المنقطة
UNIT 5	من بيوت لـ

\* All contents in the blocks are taken from the Book 'Al Arabiyya Li Naashieen', Book of Students, Part 3, Published by Education Ministry, Kingdom of Saudi Arabia.

#### References:

1. A. M. Ashiurakis, (2003), Spoken Arabic self-taught, Islamic Book Service
2. Ali, Sayed, (2003), Let's converse in Arabic, New Delhi: UBS publishers
3. Ali, Sayed, Teach Yourself Arabic, Kazi Publishers
4. Faynan, Rafi 'el Imad, (1998), The Essential Arabic, New Delhi: Good word Books
5. Hashim, Abul, (1997), Arabic made easy, New Delhi: Kitab Bhavan
6. Humisa, Michael, (2004), Introducing Arabic, New Delhi: Good word Books
7. Linguaphone Arabic Course, 2000, London: Linguaphone Institute
8. Mohiyeedin, Veeran, (2005), Arabic Speaking Course, Calicut: Al Huda Books
9. Rahman, S.A., (2003), Let's speak Arabic, New Delhi: Good word Books

**ABILITY ENHANCEMENT COURSE (MIL)**

**മലയാളസാഹിത്യം**

**കവിത-കഥ-ഉപന്യാസം-നാട്യം**

**(Malayalasaahithyam: Kavitha- Kadha- Upanyasam-Novel)**

**B24ML04AC**

**Credit-4**

**Objectives**

1. കവിത, കഥ, ഉപന്യാസം, നാട്യം എന്നീ സാഹിത്യ രൂപങ്ങളെ പരിചയപ്പെടുക
2. പ്രായോഗികമായി കലാതന്ത്രത്തിലും ജീവിതദർശനത്തിലും സംഭവിക്കുന്ന കാലാനുക്രമമായ പരിവർത്തനങ്ങൾ ഏകീകരിക്കുക
3. ആധുനിക കാലം മുതൽ വർത്തമാനകാലം വരെയുള്ള സാഹിത്യത്തെ പരിചയപ്പെടുക
4. സാഹിത്യ രൂപം എന്ന നിലയിൽ കഥ, കവിത, ഉപന്യാസം, നാട്യം എന്നിവയുടെ ചരിത്രത്തെ വിശദീകരിക്കാനായി സജ്ജമാക്കുക

**Course Outcomes**

1. നവോത്ഥാനകാല കാലികങ്ങളെ കാലം മുതൽ വർത്തമാനകാലം വരെയുള്ള കഥകളുടെ ചരിത്രത്തെ പരിചയപ്പെടുന്നു
2. പ്രായോഗികമായി കലാതന്ത്രത്തിലും ജീവിതദർശനത്തിലും സംഭവിക്കുന്ന കാലാനുക്രമമായ പരിവർത്തനങ്ങൾ ഏകീകരിക്കുന്നു
3. ഉപന്യാസ സാഹിത്യത്തിന്റെ വ്യവസ്ഥിതി തിരിച്ചറിയുകയും പ്രതിപാദനരീതി പരിചയപ്പെടുകയും ചെയ്യുന്നു
4. ലോകം നാട്യത്തിന്റെ ചരിത്രവും പരിണാമവും

**ഏകീകരിക്കുന്നു COURSE DETAILS**

**നോട്ട് -1: കവിത ആധുനികം**

ആധുനികതയുടെകാലം മുതൽ വർത്തമാന കാലം വരെയുള്ള ലോകം കവിതാ സാഹിത്യത്തെ പരിചയപ്പെടുക ലോകംകവിതയുടെ പ്രായോഗികമായി കലാതന്ത്രത്തിലും ജീവിതദർശനത്തിലും സംഭവിക്കുന്ന കാലാനുക്രമമായ പരിവർത്തനങ്ങൾ ഏകീകരിക്കുക.

**വിശദീകരണം**

## 1. വിഷ്കണി- വവനലാളി ശരീധരനേന്റ



2. എന്നിങ്ങനെ രേഖപ്പെടുത്തുക - വയലാർ രാമേവർമ്മ
3. അമ്പലമേനോൻ - സുഗതകുമാരി
4. നാളെവിളംബരം - അയ്യപ്പപ്പള്ളി
5. ആശംഗം - റഫീഖ് അഹമ്മദ്
6. ഇൻസ്പെക്ഷൻ -

വീരാനുകൂല്യനലാക്ക് - 2 :

നവതമകഥകൾ

നവതമകഥകൾ കഥാകൃത്തുമാർ കഥകളുമായി പരിചയം നൽകുക, അവ ആ കാലഘട്ടത്തിലെ അഭിരുചിയെക്കുറിച്ചാണ് എന്ന് തോന്നിപ്പോകുന്നു.

പ്രസ്ഥാനത്തിലും കലാതന്ത്രത്തിലും ജീവിതദർശനത്തിലും സംഭവിക്കുന്ന കലാപരമായ പരിവർത്തനം ആധുനിക കഥകളിൽ നിന്നു

തോന്നിപ്പോകുന്നു.

വിശദപഠനം

1. ജന്മദിനം - വവക്കം മുഹമ്മദ് ബഷീർ
2. ഉള്ളിലുള്ളിൽ - തകഴി ശിവശങ്കരപ്പിള്ള
3. നാലാംതരം - ഡോ. വിജയലക്ഷ്മി
4. പാപത്തറ - സാറാ നജാസഫ്
5. ദൽഹി 1981 - എം. മുകുന്ദൻ
6. ഉറയിൽക്കൊണ്ടിരിക്കുന്ന ഒരു കുടുംബം ധ്യാനിക്കുന്നു - യു. കെ.

കുമാരൻ

നലാക്ക് -3 : ഉപന്യാസം

ഉപന്യാസസാഹിത്യത്തിലെ വ്യത്യസ്തത തിരിച്ചറിയുകയും

പ്രതിപാദനരീതി പരിചയപ്പെടുകയും ചെയ്യുക. ആശയവാതരണം ഗ്രഹിക്കുക.

വിശദപഠനം

1. സത്യവും സൗന്ദര്യവും - കുട്ടികൃഷ്ണഭാരാത (സാഹിത്യവിദ്യ)
2. കാലദാസനും കാലത്തിന്റെ ദാസൻ - നജാസഫ് മുഹമ്മദ്
3. ആദർശനാഥികതയുടെ സംഗീതം - കെ. പി. അനന്ദ് (ചരിത്രത്തെ അധാരമാക്കിയ ഗുരു)
4. സാഹിത്യസാഹിത്യം - വി. സി.

ശ്രീജൻ നലാക്ക് -4 : ആധുനിക

നവതമകഥകൾ

വിശദപഠനം

1. എ വേംസ് ബി- നക്കാവിലൻ
2. ഉകാച്ചനരത്തി- ന്ാരായൻ

## സഹായകരചനകൾ.

1. നമ്പ്യാ. എം. ലീലാവതി,  
ലേയാംകവിതാസാഹിത്യചരിത്രം, നകരം സാഹിത്യ  
അക്കാദമി, തൃശ്ശൂർ
2. എം. അച്യുതൻ, ഉചറുകഥ ഇനളല ഇന, മി സി.ബുക്സ്, നകാട്ടയം
3. സുകുറോർ അഴീനക്കാറം, ലേയാം സാഹിത്യ വിരേശനം,  
മി സി.ബുക്സ്, നകാട്ടയം
4. ഉക. എം. തരകൻ, ലേയാം ന്വാവൽ സാഹിത്യം, നകരം സാഹിത്യ  
അക്കാദമി, തൃശ്ശൂർ
5. നമ്പ്യാ.എം.ലീലാവതി, വർണ്ണരാജി, എൻ.ബി.എസ്. നകാട്ടയം
6. നമ്പ്യാ.ഉക.എം. നജാർജ്ജ, ആധുനിക സാഹിത്യ ചരിത്രം  
പ്രസ്ഥാനങ്ങളിലുളം, മി സി ബുക്സ്, നകാട്ടയം
7. ഉക.പി. അൻ, റോറുന്ന ലേയാം ന്വാവൽ, മി സി.ബുക്സ്, നകാട്ടയം
8. നമ്പ്യാ. ഷാജി നജക്ബ, ആധുനികാനന്തര ലേയാം ന്വാവൽ,  
വിപണി, കല, പ്രതയ ശാസ്ത്രം, നകരം ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്,  
തിരുവനന്തപുരം
9. നമ്പ്യാ.എം.എം.ബഷീർ, ലേയാംഉചറുകഥാസാഹിത്യചരിത്രം,  
നകരം സാഹിത്യ അക്കാദമി, തൃശ്ശൂർ
10. പി.ഉക.രാജനശവരൻ, അന്ധനായ വദവം, മി സി.ബുക്സ്, നകാട്ടയം
11. പന്മൻ രാചേന്റൻ നായർ എനി., ലേയാം  
സാഹിത്യനിരൂപണം മിസി.ബുക്സ്, നകാട്ടയം.
12. വി. രാജകൃഷ്ണൻ, ഉചറുകഥയുളം ചരന്ദസ്സ്, മി സി ബുക്സ്, നകാട്ടയം
13. പി. ഉക. രാജനശവരൻ, കഥാന്തരങ്ങൾ, റോതുഭൂമി ബുക്സ്, നകാഴിനക്കാറം
14. എം. എൻ. വിജയൻ, കവിതയും  
റേന്ശാസ്ത്രവും, മി സി.ബുക്സ്, നകാട്ടയം

Value Added Course

Indian Knowledge System

B24PS01VC

Credits: 2

## Course Objectives

The course aims to provide learners with a comprehensive understanding of ancient Indian knowledge systems, encompassing philosophical, scientific, and cultural foundations. By exploring these systems, learners will gain insights into their enduring influence on contemporary thought and practices globally.

## **Course Outcomes**

The course enables the learners to:

- Expose to the philosophical, scientific, and cultural foundations of ancient Indian civilization.
- Familiarise learner with the relevance of the Indian knowledge system in contemporary society.

### **Course Outline:**

Block 1 - Development of Ancient Knowledge

Block 2 - Ancient Indian Knowledge

### **Course Details:**

#### **Block 1 - Development of Ancient Knowledge**

##### **Unit 1. Development of Knowledge Systems**

An overview of Indian Knowledge System- its importance - vedas and vedangas - ancient education system - Tirukkural

##### **Unit 2 Ancient Indian Philosophy and literature**

Six systems of philosophy - Nyaya, Vaisheshika, Samkhya, Yoga, Mimamsa, Vedanta-Jain, Buddhist, Ajivika, Ajnana, and Charvaka

##### **Unit 3 - Language and Art**

Sanskrit - Ithihasa - Panini's work on grammar - Prakrit - Mural Paintings - Sculptures- Gandhara School of Art - Mughal Art – Music

#### **Block 2 - Ancient Indian Knowledge**

##### **Unit 1 - Astronomy and Mathematics**

Astronomy - Ancient Astronomers - Planetary System-Mathematics- Arithmetic- Algebra- Geometry - Trigonometry - Discovery of zero- Concept of Pi- Indian Numeric System

##### **Unit 2 - Engineering and Architecture**

Harappan Civilisation-Architecture-Town Planning - Pottery- Metallurgy- Irrigation and Agriculture - Temples and Stupas -Medieval Developments

##### **Unit 3 - Life and Health**

Concept of matter and life - Flora and Fauna-Medicine -Ayurveda-Susruta Samhita-Charaka-Unani-Siddha-Yoga

### **Suggested**

### **Readings**

1. Bridget & Raymond Allchin. *The Rise of Civilization in India and Pakistan*. CUP, 1982.
2. A.L. Basham. *The Wonder that was India*. OUP, 1953.
3. A.L. Basham (ed.). *Cultural History of India*. OUP, India, 1975.
4. Bina Gupta. *An Introduction to Indian Philosophy: Perspectives on Reality, Knowledge, and Freedom*. Routledge, 2012.

5. Eliot Deutsch and Rohit Dalvi. *The Essential Vedanta: A New Source Book of Advaita Vedanta*. World Wisdom, 2004.
6. Ganeri, Jonardon. *The Lost Age of Reason: Philosophy in Early Modern India 1450-1700*. Oxford University Press, 2011.
7. Gier, Nicholas F. *The Virtue of Nonviolence: From Gautama to Gandhi*. SUNY Press, 2004.
8. Gopinath, P. *Buddhist Logic and Epistemology: Studies in the Buddhist Analysis of Inference and Language*. Studies of Classical India, vol. 10, Springer, 2012.
9. Halbfass, Wilhelm. *India and Europe: An Essay in Understanding*. SUNY Press, 1988.
10. D. D. Kosambi. *An Introduction to the Study of Indian History*. Popular Books Depot, Mumbai, 1956.
11. D. D. Kosambi. *The Culture and Civilization in Ancient India: A Historical Outline*. Routledge and K. Paul London, 1965.
12. Matilal, Bimal Krishna. *Perception: An Essay on Classical Indian Theories of Knowledge*. Oxford University Press, 1986.
13. McDermott, James P. (editor). *The Philosophy of Mahatma Gandhi for the Twenty-First Century*. Lexington Books, 2008.
14. P. T. Raju. *The Philosophical Traditions of India*. Motilal Banarsidass Publishers, 2004.
15. Siderits, Mark. *Buddhism as Philosophy: An Introduction*. Ashgate Publishing, 2007.

### **VALUE ADDED COURSE**

#### **ENVIRONMENT, CLIMATE CHANGE AND SUSTAINABLE DEVELOPMENT**

**B24UC03VC**

**(CREDITS: 2)**

#### **Course Objectives**

1. To familiarise the meaning and scope of environmental studies, climate and weather.
2. To examine the major threats to natural resources such as forests, water, land, and minerals.
3. To inculcate the need for responsible utilization and conservation of resources that does not endanger future generations.
4. To examine social movements and initiatives aimed at environmental protection.
5. To familiarise with UN Sustainable Development Goals (SDGs) and International resolutions on climate change.

#### **Course Outcomes**

1. Learner will be acquainted with environmental studies and the topics it encompasses such as climate patterns and weather conditions. They will also gain familiarity with the meaning, scope, and focus of the field of environmental studies.

2. Learner will be able to identify the major hazards and challenges faced by the natural resources including forests, water sources, land, and minerals that provide us vital environment services. They will also acquire the ability to recognize threats endangering these important resources.
3. Learner will become aware of the need for accountable and sustainable utilization and protection of resources so that the availability of these resources is not depleted for future generations. They will comprehend the importance of responsible use that does not endanger intergenerational resource access.
4. Learner will obtain knowledge allowing them to critically analyse social movements and initiatives that are aimed at safeguarding the environment. They will also be able to discuss the impacts of the efforts by groups to promote ecological conservation through organized endeavours and campaigns.
5. Learner will demonstrate understanding of UN Sustainable Development Goals related to the environment and climate change as well as major international agreements and resolutions designed to address climate change issues.

## **Course Outline**

Block 1: Environment and Natural Resources

Block 2: Social Issues and Sustainable Development

## **Course Details**

### **Block 1**

#### **Environment and Natural Resources**

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

Definition, scope, and multidisciplinary nature of environmental studies, Concepts of climate and weather.

##### **Unit 2: Renewable and non-renewable resources**

Definition and classification of renewable and non-renewable resources with examples - Solar, Wind, Hydropower, Bioenergy, Tidal, Geothermal, Nuclear, Hydrogen and Ocean energy.

##### **Unit 3: Major Threats to the Natural Resources**

*Threats to Forest Resource:* Over-exploitation, timber extraction, deforestation, mining in forest areas, dams and their effects on forest ecosystems, resettlement of people.

*Threats to Water Resource:* Overexploitation of surface and groundwater, water pollution, water logging, floods and drought.

*Threats to Land and Mineral Resources:* Land degradation, man induced landslides, soil erosion and desertification; Minerals - Use and exploitation, environmental effects of extracting mineral resources.

## **Block 2**

### **Environmental Mitigation and Sustainable Development**

#### **Unit 1: Solutions to the Contemporary Environmental Threats**

*Conservation strategies for Forest Resource* - Reforestation, Afforestation, Social forestry, and agroforestry.

*Conservation and management of water resources* – Treatment and reuse of wastewater, rainwater harvesting and groundwater recharging, watershed management, Coastal Regulation Zone.

*Segregation and Management of Solid Waste* - Concepts of sanitary disposal of solid waste, Basic awareness on plastics and microplastics in environment; e-waste management, zero waste concept; Reduce, Reuse and Recycle (3RS).

#### **Unit 2: Movements for Protection of Environment**

History of environmental movements in India - Chipko movement, Narmada Bachao Andolan; Current environment conservation activities - Swachh Bharat Abhiyan, Haritha Keralam Mission, Role of eco-club, nature club.

#### **Unit 3: UN Sustainable Development Goals**

Definition and concept; overview and listing of 17 sustainable development goals (SDGs); International agreements, Ozone Layer protection, Green House Effect and solution to Global Warming, resolutions and treaties on climate change – G20 Summit, UNFCCC, Kyoto Protocol, Montreal Protocol, Paris Agreement, Copenhagen Accord.

## **References**

Agarwal, K.C. 2001. *Environmental Biology*, Nidi Publ. Ltd. Bikaner.

Agarwal, S.K. 2005. *Green Management*, APH Publishing corporation, New Delhi. Barceló, Damià, Kostianoy, Andrey, G., 2020. *The Handbook of Environmental Chemistry*, Book series. Springer (Pub).



- Bharucha Erach, *The Biodiversity of India*, Mapin Publishing Pvt. Ltd., Ahmedabad –380 013, India.
- Boero.G. and A.Silberston. 1995. *Environmental Economics*. St.Martin's Press, Inc.,NewYork.
- Carla Montgomery, 2020. *Environmental Geology* (11th Edition). McGraw Hill. ISBN13: 9780078022951
- Chatterji, M., Munasinghe, M. and Ganguly, R. , 1998. *Environment and Health in Developing Countries*. A.P.H. Publishing House, New Delhi.
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, *Environmental Encyclopedia*, Jaico Publ. House, Mumabai, 1196p
- Daly, H.E. 1997. *Beyond Growth: The Economics of Sustainable Development*. Beacon Press.
- Daniel, D. Chiras and Reganold, John, P. 2009. *Natural Resource Conservation: Management for a Sustainable Future*, Addison Wesley, Boston.
- Divan, Sand Rosencranz.A. 2001. *Environmental Law and Policy in India*. Oxford University Press, New Delhi.
- Erach Barucha, 2021. *Text Book for Environmental Studies*, for undergraduate courses of all branches of higher education for University Grants Commission, New Delhi and Bharathi Vidyapeeth Institute of Environmental Education and Research, Pune p. 288.
- Heywood, V.H & Waston, R.T. 1995. *Global Biodiversity Assessment*. Cambridge Univ.Press. 1140p.
- Jadhav, H & Bhosale, V.M. 1995. *Environmental Protection and Laws*. Himalaya Pub. House, Delhi 284 p.
- Mckinney, M.L. & School, R.M. 1996. *Environmental Science Systems & Solutions*, Web enhanced edition. 639p.
- Odum, E.P. 1971. *Fundamentals of Ecology*. W.B. Saunders Co. USA, 574p. Poonia and Sharma, 2018. *Environmental Engineering*, Khanna Books, ISBN: 9789386173577, 9386173573
- Prashant K. Srivastava, Sudhir Kumar Singh, U. C. Mohanty, Tad Murty, 2020. *Techniques for Disaster Risk Management and Mitigation*. Wiley. P 352. ISBN: 978-1- 119-35919-7.
- Sharma B.K., 2001. *Environmental Chemistry*. Geol Publ. House, Meerut. Townsend C., Harper J, and Michael Begon, *Essentials of Ecology*, Blackwell Science. Trivedi R.K., *Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards*, Vol I and II, Enviro Media (R).
- Wanger K.D., 1998. *Environmental Management*. W.B. Saunders Co. Philadelphia, USA. 499p

**SKILL ENHANCEMENT COURSE**  
**PRACTICAL TAXATION**  
**B24CM04SE**  
**(Credits: 04)**

**Course Objective:** To equip learners with good conceptual understanding regarding the accounting procedure of GST, TDS & TCS and filing of returns under GST Act and Income Tax Act.

**Course Learning Outcomes:**

On Completion of the course, learners would be able

1. To have a deep practical understanding on the process of preparation of books and records under GST regime,
2. To gain an understanding on the calculation of TDS and TCS.
3. To familiarise with the filing of GST and Income Tax Returns.

**COURSE OUTLINE**

**Block 1: Assessment of Firms**

**Block 2: Assessment of Companies**

**Block 3: Goods and Services Tax**

**Block 4: Filing of GST Returns**

<b>Blocks</b>	<b>Units</b>
<b>Block:1 Assessment of Firms</b>	<b>Unit 1: Computation of firm's income</b> Computation of firm's income –Determination of remuneration to working partners - Income of a partner from a firm
	<b>Unit-2: Book profit</b> Book Profit (Legal provisions)- Computation of Book Profit Taxable Income and Tax liability of a firm – Computation of Income of the partners -Set off of losses by a firm
<b>Block:2 Assessment of Companies</b>	<b>Unit 1. Assessment of Companies -Basics</b> Types of Companies – Residence of Companies- Minimum Alternative Tax – Tax Credit – Marginal Relief
	<b>Unit 2. Computation of Taxable Income of Companies</b>

	Company Assessment- Computations of-Taxable Income and Tax Payable
<b>Block: 3 Goods and Services Tax</b>	<b>Unit-1 Basics of Goods and Service Tax</b> Constitutional Framework of Indirect Taxes before GST (Taxation Powers of Union and State Government), Direct and Indirect Taxes, Concept of Goods and Services Tax, Structure of GST (IGST, CGST, SGST & UTGST), Rates of GST – Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies-Time of Supply of Goods- Time of Supply of Services - Input Tax Credit - Recovery of Credit – Tax Invoice - Unauthorised Collection of Tax –Composition Scheme - GST common portal-HSN-SAC-GSTIN-Goods outside the scope of GST
	<b>Unit-2 Accounts and Records under GST</b> Credit Notes - Debit Notes - Books and registers under GST-Period of retention of accounts-Electronic cash ledger-Electronic Credit Ledger- Electronic liability ledger-E-way Bill-TDS-TCS-Refund of Tax- Computation of CGST-SGST-UTGST-IGST-Computation of Input Tax Credit- Computation of interest on delayed payment-Practical problems.
<b>Block -4: Filing of GST Returns</b>	<b>Unit 1: Introduction to GST Returns</b> Legal Framework for returns – Benefits -Return mechanism in GST - Modes of filing return- Types of Returns under GST - GST practitioners
	<b>Unit 2: GSTR 1 to 7 return filing</b> Filing of GSTR -1- GSTR – 2 - GSTR -3 - GSTR -4 and GSTR-5- GSTR- 6 and GSTR- 7 - GSTR- 8, GSTR- 9 and GSTR- 10 -QRMP Scheme and Return by Non- Resident foreign taxpayers - Return for Input Service Distributor (ISD)

#### References:

- Indirect Taxes- Mehrotra H. C & Agarwal, Sahitya Bhavan Publishers, Agra.
- Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal, Sahitya Bhawan Publications

- Singhania, V. K. Student's Guide to GST and Customs Law. New Delhi: Taxmann Publications Pvt. Ltd.
- Ahuja, G. & Gupta R., Simplified Approach to GST and Customs Law. Delhi: Flair Publications.
- GST Bare Acts, Rules, Notifications & Circulars.
- GST in India-Rakesh Garg & Sandeep Garg, Bloomsbury India Publication
- Indirect Taxes- Datey V S, Taxman Publications, New Delhi.
- Direct Taxes Law and Practice- Singhania V K, Taxman Publications Ltd.
- Gaur & Narang: Income Tax, Kalyani.
- B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
- Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.

## **SEMESTER V**

## Major Discipline Core Course

### COST ACCOUNTING

**B24CM05MC**

**(Credits: 6)**

#### OBJECTIVES

The course familiarises the learners with cost concepts. It helps learn the fundamentals of cost accounting as a separate system of accounting. The learners acquaint with various elements of cost and also the different methods and techniques of costing. It helps to identify the methods and techniques applicable for different types of industries.

#### Course Outcomes:

After the completion of the course:

1. The learners will gain knowledge about different cost concepts
2. The learners become able to generate various cost accounting records
3. The learners will be able to reconcile cost and financial account
4. The learners will be talented to ascertain cost of different industries by using appropriate methods
5. The learners will be able to gain the skill to use cost accounting techniques for different managerial decisions

#### COURSE OUTLINE:

BLOCK 1: INTRODUCTION

BLOCK 2: METHODS AND TECHNIQUES OF COSTING

BLOCK 3: MATERIAL COSTING

BLOCK 4: LABOUR COST

BLOCK 5: OVERHEAD ACCOUNTING

BLOCK 6: COST SHEET AND RECONCILIATION

Block	Unit
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<b>Block-1: Introduction</b>	<b>Unit-1: Cost and Cost Concepts</b> Meaning- Definition- Cost Concepts-Classification of Cost- Cost Centre and Cost Unit
	<b>Unit -2: Introduction to Cost Accounting</b> Cost Accounting- Objectives-Advantages and Disadvantages- Functions of Cost Accounting- Distinction between Cost Accounting and Financial Accounting
<b>Block 2: Methods and Techniques of costing</b>	<b>Unit 1: Methods of Costing</b> Job-Batch-Contract-Process-Service (Theory only)
	<b>Unit 2: Techniques of Costing</b> Standard Costing-Budgetary Control-Marginal Costing (Theory only)
<b>Block-3: Material Costing</b>	<b>Unit-1: Introduction to Material Costing</b> Accounting and Control of Material Cost- Material Purchase Procedure- Inventory Control- Material stock level - EOQ- ABC- VED and FSN Analysis-JIT- Applications - Stock Turnover- Material Issue Control- Stores Records- Bin Card and Stores Ledger- Inventory systems- Perpetual and Periodic Inventory System- Material Losses-Wastage- Scrap- Spoilage-Defectives
	<b>Unit-2: Pricing of materials</b> FIFO- LIFO- Simple Average- Weighted Average
<b>Block-4: Labour Cost</b>	<b>Unit-1: Introduction to Labour Cost</b> Accounting and Control of Labour Cost- Time Keeping and Time Booking- Methods- Labour Turnover- Meaning-Causes and Effects- Methods of Calculating Labour Turnover (Theory Only)
	<b>Unit-2: Wage Payment systems</b> Different Systems of Wage Payment and Incentive Plans
<b>Block-5: Overhead Accounting</b>	<b>Unit-1: Allocation and Apportionment of Overhead</b> Classification of Overhead- Primary and Secondary Distribution – Methods of Apportionment
	<b>Unit-2: Absorption of Overheads</b> Absorption - Determination of overhead rates -under/over absorption -Accounting treatment

<b>Block-6: Cost Sheet and Reconciliation</b>	<b>Unit-1: Cost Sheet</b>
	Objectives- Proforma- Preparation of Cost Sheet.
	<b>Unit-2: Reconciliation of Cost and Financial Accounts.</b>
	Memorandum Reconciliation Account-Need- Reasons for Disagreement in Profit.

#### **PRACTICAL ACTIVITIES: -**

1. Prepare a list of activities those come across daily, wherein cost accounting applications can be made.
2. Prepare cost sheets in respect of transport offices, canteen activities, hospitals nearby, margin free shops and small and tiny enterprises in any region.
3. Analyse and present consumption of various materials in the household and explore the possibility of applying inventory control techniques.
4. Prepare comparative cost sheets of products we regularly consume by using published annual accounts.

#### **REFERENCES**

1. Jain, S.P., & Narang, K.L., *Advanced Cost Accounting*, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., *Cost Accounting*, Sultan Chand & Sons, New Delhi.
3. Maheswari, S.N., *Advanced Cost Accounting*, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., *Cost Accounting*, Vikas Publishing House Pvt. Ltd, New Delhi.
5. J Madegowda, *Advanced Cost accounting*, Himalaya Publishing House, Mumbai
6. Shukla, M.C., and Grewal, T.S., *Cost Accounting*, Sultan Chand & Sons, New Delhi.
7. Lall Nigam B M and Jain I C, *Cost Accounting Principles and Practice*, Prentice Hall of India
8. Thulsian PC-*Practical Costing*, Vikas Publishing House, New Delhi

**Major Discipline Core Course**

**INCOME TAX - I**

**B24CM06MC**



(Credits: 6)

### OBJECTIVES

1. Provide knowledge of the various provisions of income tax law in India.
2. Allow learners to use such provisions to compute gross total income.
3. It also aims to understand the basic provisions relating to the five heads of income as per Income Tax Act 1961

### Course Outcomes:

After the completion of the course, the learner will be able to,

1. Comprehend the concepts of taxation, including assessment year, previous year, assessee, person, income and gross total income.
2. Able to determine the residential status of persons.
3. Compute income under salary and house property and applying the charging provisions, deeming provisions and exemptions.

### COURSE OUTLINE:

BLOCK 1: BASIC CONCEPTS OF INCOME TAX  
BLOCK 2: RESIDENTIAL STATUS AND INCIDENCE OF TAX  
BLOCK 3: INCOME FROM SALARY  
BLOCK 4: INCOME FROM HOUSE PROPERTY  
BLOCK 5: PROFIT AND GAINS FROM BUSINESS AND PROFESSION  
BLOCK 6: CAPITAL GAINS

Block	Unit
<b>Block-1: Basic concepts of income tax</b>	<b>Unit-1: Introduction</b> Brief History of Income Tax in India -Definition - Direct vs Indirect Tax
	<b>Unit -2: Basic Concepts</b>

	Definition of Income- Gross Total Income- Total Income-Assessee- Assessment Year- Average Rate of Tax - Maximum Marginal Rate- Previous Year - Person - Finance Act- Rates of Income Tax
	<b>Unit-3: Exempted Income</b> Income exempted under section 10
<b>Block 2-Residential status and Incidence of tax</b>	<b>Unit 1: Residential Status</b> Residential Status-Individual-HUF and Companies
	<b>Unit 2: Incidence of Tax</b> Heads of Income – Incidence of Tax based on Residential Status
<b>Block-3: Income from Salary</b>	<b>Unit-1: Introduction</b> Income from Salary - Meaning of Salary- Basis of Charge-Conditions of Chargeability
	<b>Unit -2: Allowances and Deductions</b> Allowances- Perquisites- Deductions and Exemptions
	<b>Unit-3: Computation of Income from salary</b> Computation of Taxable Income from Salary – Practical Problems
<b>Block 4: Income from House Property</b>	<b>Unit-1: Introduction</b> Income from House Property - Basis of Charge-computation of Annual Value
	<b>Unit-2: Deductions and Exemptions</b> Let out House – Unrealized Rent - Deductions and Exemptions
	<b>Unit-3: Computation of Income from House Property</b> Computation of income from House Property – Practical Problems.
<b>Block-5: Profit and Gains from Business and Profession</b>	<b>Unit-1: Profits and Gains from Business and Profession</b> Chargeability - Deductions Expressly Allowed - General Deductions - Depreciation - Expenses/Payments Not Deductible - Expenses Allowed on Actual Payment Basis Only
	<b>Unit-2: Computation of Profits and Gains of Business and Profession</b> Computation of Profits and Gains of Business and Profession (simple problems only)
<b>Block-6: Capital Gains</b>	<b>Unit-1: Introduction</b> Capital Gains - Basis of Charge - Capital Assets - Short term and Long term

	<b>Unit-2: Computation of capital gain</b> Computation of Short term and Long-Term Capital Gains
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### **PRACTICAL ACTIVITIES: -**

The learners are required to:

1. Find out income under different heads.
2. Visit the website of Income Tax Department and identify provisions related to various heads of income.
3. Identify a salaried employee in your nearby locality and compute the income from salary.

### **REFERENCES**

1. H.C.Mehrotra & S.P.Goyal, *Fundamentals of Income Tax*, Sahitya Bhavan Publications, Agra
2. Ahuja, G., & Gupta, R. (2020). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
3. Singhanian, V. K., & Singhanian, M. (2020). *Student's Guide to Income Tax including GST-Problems & Solutions*. New Delhi: Taxmann Publications Pvt. Ltd.
4. Study Material of ICAI Intermediate Paper 4A: *Income-tax Law*.
5. H.C.Mehrotra & S.P.Goyal, *Goods and Services Tax*, Sahitya Bhavan Publications, Agra

**Note: Learners are advised to use latest edition of textbooks**

**Major Discipline Specific Elective**  
**(FOR FINANCE STREAM)**  
**FINANCIAL SERVICES AND MARKETS**  
**B24CM02DS**  
**(Credits: 6)**

## OBJECTIVES

The course intends to familiarize the learners with financial market operations in India and to provide an idea to the learners about different types of financial markets in India. Another aim of the course is to make learners understand the working of financial markets in India as well as to provide the learners with an overall idea of financial services available in the country and to create an understanding about recent trends in the financial services sector.

## Course Outcomes:

After the completion of the course, the learner will be able to,

1. Understand the concepts and basics of the various financial markets and services which are in our country.
2. Understand the role of SEBI, the intermediaries of markets and the working of the Stock exchanges
3. Gain awareness about the innovative financial instruments traded in the exchanges.
4. Gain an awareness on the leasing, factoring and venture capital.

## COURSE OUTLINE:

BLOCK 1: INDIAN FINANCIAL SYSTEM

BLOCK 2: SECONDARY MARKET

BLOCK 3: OVERVIEW OF SEBI AND DEPOSITORIES IN INDIA

BLOCK 4: FINANCIAL SERVICES

BLOCK 5: LEASING AND FACTORING

BLOCK 6: FINTECH

Block	Unit
<b>Block-1: Indian Financial System</b>	<b>Unit-1: Introduction to Indian Financial System</b> Indian Financial System-Components - Role and Functions- Interactions among the Components- Recent Developments in the Indian Financial System

	<b>Unit -2: Financial Markets</b> Financial Markets-Classification- Primary market- Secondary market- Intermediaries
<b>Block-2: Secondary Market</b>	<b>Unit-1: Stock exchange and trading mechanism</b> Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India- Major Stock Market Indices- Online Trading- Role of SEBI in regulating stock exchanges-Depositories
	<b>Unit-2: Speculators and type of speculative transactions</b> Type of Speculators- Speculative Transactions in Stock Exchanges - Insider Trading
<b>Block-3: Financial Services</b>	<b>Unit-1: Introduction to Financial Services</b> Meaning – Characteristics – Significance and Scope
	<b>Unit-2: Types of Financial Services</b> Types- Fund Based Financial Services- Fee Based Financial Services
	<b>Unit-3: Merchant Banking</b> Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers
<b>Block-4: Leasing and Factoring</b>	<b>Unit-1: Leasing</b> Meaning - Essentials –Types- Operating and Financial Lease- Sale and Lease back- Other Classifications- Advantages and Limitations of Leasing—Leasing Vs Hire Purchase
	<b>Unit-2: Factoring</b> Meaning - Parties Involved- Process of Factoring- Functions of a Factor- Types of Factoring - Factoring Vs. Bill Discounting
	<b>Unit 3. Forfeiting</b> Meaning-Mechanism of Forfeiting- Factoring Vs. Forfeiting
<b>Block-5: Venture Capital and Securitisation</b>	<b>Unit-1: Introduction to Venture Capital</b> Features and Types of Venture Capital- Various Stages of Venture Capital Financing- Venture Capital Firms in India
	<b>Unit-2: Securitisation of debt</b> Parties involved- Steps of Securitization - Types of Securitization- Advantages- Limitations

<b>Block 6: FinTech</b>	<b>Unit 1: Introduction to FinTech</b> Concepts- Evolution- Relevance- Innovation & Transformation in FinTech.
	<b>Unit 2: FinTech Trends</b> Peer to Peer lending– Robo advising – Payment-Tech– InsurTech– Crowd Funding

#### **PRACTICAL ACTIVITIES: -**

1. Prepare a report on working of financial markets at NSE and BSE.
2. Prepare an assignment on modus operandi of trading in various markets at NSE and BSE.
3. Submit an assignment covering recent IPOs at Indian markets.
4. Prepare a report on the movements of SENSEX and Nifty for a period of two weeks.

#### **REFERENCES**

1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations Tata McGraw Hill. New Delhi:
2. Gupta, N. K., Financial Markets, Institutions and Services, Ane Books Pvt. Ltd. New Delhi
3. Khan, M.Y., Financial Services - Tata McGraw Hill New Delhi.
4. Siddaiah, T., Financial Services Pearson Education New Delhi.
5. V A Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai
6. Yogesh, M., Investment Management, PHI Learning Pvt. Ltd. New Delhi:
7. Shashi K Gupta and Nisha Agarwal- Financial Services- Kalyani PublishersPrepare a report on CSR activities by companies listed at NSE and BSE.

### **Major Discipline Specific Elective (FOR CO-OPERATION STREAM)**

#### **CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

#### **B24CM12DS**

**(Credits: 6)**

## **OBJECTIVES**

The course provides learners knowledge about the Co-operative Management and Administration. It enables the learners to familiarize themselves with the committees and commissions on the development of Co-operatives. It also provides an insight into the institutions in aid of Co- operatives.

## **Course Outcomes:**

After the completion of the course, the learner will be able to:

1. Comprehend the concept of Co-operative Management and Administration.
2. Familiarize with the functional management of Co-operatives.
3. Familiarize with the Committees and Commissions on the development of Co-operative movement.
4. Comprehend the management and working of Co- operative organisations and institutions.

## **COURSE OUTLINE:**

BLOCK1: CO-OPERATIVE MANAGEMENT

BLOCK 2: MANAGEMENT STRUCTURE

BLOCK 3: CO-OPERATIVE EDUCATION AND TRAINING

BLOCK 4: COMMITTEES AND COMMISSIONS ON CO-OPERATIVES

BLOCK 5: CO-OPERATIVES AND DIMENSIONS

BLOCK 6: MANAGEMENT AND WORKING OF CO-OPERATIVE ORGANISATIONS AND INSTITUTIONS

<b>Block</b>	<b>Unit</b>
<b>Block-1: Co-operative Management</b>	<b>Unit-1: Introduction</b> Concept - Meaning - Features - Structure of Co-operative Organization and Management – Role of management in Co-operatives

		<b>Unit-2:Democratic Management</b> Internal and External Problems, Democracy - Direct vs. Indirect democracy - Democracy in Co-operatives- Managing the social process in a Co-operative –Competition -Conflict and Co-operation- Associative character of a Co-operative and managing a Co-operative association
		<b>Unit-3: Decision making in Co-operatives</b> Concept of decision making - Types of decisions - Steps in decision making process
<b>Block-2: Management Structure</b>		<b>Unit-1: General Body</b> General Body - Meaning - Role & responsibilities of General body - Role of Board of Directors- Powers and Functions of Board of Directors
		<b>Unit -2:Powers, Functions and Duties</b> Powers and Functions of Chairman - Secretary - Functions and Duties – Need for Leadership in Co-operative Management
		<b>Unit-3: Administrative set-up</b> Administrative set up of Co-operative Department in Kerala–State Level-District Level and Taluk level- Powers and Responsibilities of Co-operative Department-Powers of Registrar- Functional Registrars in Kerala - Need for separating administration from audit
<b>Block-3: Co-operative Education and Training</b>		<b>Unit 1. Co-operative Education and Training</b> Importance of Education and Training - Institutional arrangement for Co- operative Training & Development - Origin and Growth of Co-operative Education and Training in India
		<b>Unit-2:Co-operative Training Institutes</b> NCCT – NCCE – NCUI – KSCU - Circle Co-operative Unions - Specialized Sectoral Training Institutes in Kerala - Member Education Scheme
<b>Block-4: Committees and</b>		<b>Unit-1:Committees and Commission before Independence</b> MacLagan Committee on Co-operation, 1914 - Mehta Committee, 1937 - Gadgil Committee,1944



<b>Commissions on Co-operatives</b>	<b>Unit-2: Committees and Commission after Independence</b> Gorwala Committee, 1954 - Law Committee, 1956 - Policy Resolution of 1958 - Mehta Committee, 1959 - Committee on Consumers Co-operatives, 1961 - Committee on Taccavi Loans, 1962 - Committee on Cooperative Administration, 1963 - M.L. Dantwala Committee, 1964 - Mirdha R.N. Committee, 1964 - All India Rural Credit Review Committee, 1969 - P.R. Dubhashi Committee, 1972 - Madhavadas Committee, 1978 - Marathe Committee, 1978 - Khusro Committee, 1989 - Pant Committee, 1990 - The Narasimhan Committee Report, 1991 - Capoor Committee, 2000 - National Policy on Cooperatives, 2002 - A.Vaidyanathan Committee, 2004 - Radhakrishnan R., 2006 - High Powered Committee on Co-operatives, 2009
<b>Block-5: Co-operatives and Dimensions</b>	<b>Unit-1: Dimensions of Co-operatives</b> Single purpose vs Multipurpose Co-operatives - Multipurpose vs Multifunctional Co-operatives – Unitary vs. Federal co-operatives – Designer vs Greenhouse Co-operatives – Issues in financing a Co-operative – Evaluating a Co-operative organization – member dimension, enterprise dimension, and ethical dimension
	<b>Unit-2: Co-operatives and Five-Year Plans</b> Five-Year Plan- Role of five-year plan on the development of co-operatives
<b>Block-6: Management and working of Co - operative Organizations and Institutions</b>	<b>Unit-1: Management and Working of Co-operative Organizations</b> Introduction- Aids of Co-operatives-Issues in Co-operative Management-Challenges in the Operational Efficiency of Co-operatives- Strategies for the Sustainable Development of Co-operatives in India.
	<b>Unit-2: Co-operative Organisation and Institutes</b> NAFED, IFFCO, IFDC, KRIBCO, NABARD, NCARDBF, NCCF, NAFSCOB, FISHCOPFED, NAFCUB, NDDB, NCDC, NLCF Ltd, NHB and other national organizations providing assistance to housing co-operatives

**PRACTICAL ACTIVITIES: -**

1. Prepare a report on Co-operative management system in Kerala.
2. Explain the management structure followed by the co-operative organization in your locality and describe the role of general body members in that organization.
3. Examine the relevance of co-operative education and training in the current scenario.
4. Explain the Committees and Commissions on the development of Cooperative movement.
5. Discuss the role of Co-operative movement in economic planning
6. Elucidate the management and working of Co-operative institution in your locality

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2. Nakkiran.S: *A Treatise on cooperative management*, Rainbow Publications Coimbatore
3. Dubashi.P.R.: *Principles and Philosophy of Co-operation*
4. Sinhaand Sahaya.R. *Management of Cooperative Enterprises*, National Council for Cooperative Training, NewDelhi
5. ICA: *Readings in Co-operative Management*
6. Krishnaswamy O.R.:*Co-operative Account Keeping*
7. Manickavasakam: *A Treatise on Co-operative Account Keeping*
8. Samiuddin: *Co-operative Accounting &Auditing*
9. Krishna Swamy: *Co-operative Audit*
10. DinkarPagare: *Principles and Practice of Auditing*

**Major Discipline Specific Elective****(FOR LOGISTICS AND SUPPLY CHAIN MANAGEMENT STREAM)****MATERIALS AND WAREHOUSE MANAGEMENT****B24CM22DS****CREDITS: 6**

## OBJECTIVES

The course aim is to gain a thorough knowledge of the materials management function in logistics operations, understand the details of inventory functions in logistics management, recognize the necessity of warehousing, and acquire essential information on facility layout and material handling.

## Course Outcomes:

After the completion of the course, the learners will be able to:

1. Getting acquainted with material management functions in logistics management
2. Practicing inventory management function in logistic operations
3. Knowing the importance of warehousing
4. Managerial skills in warehouse operations
5. Gain an understanding of facilities in management of warehousing

## COURSE OUTLINE:

BLOCK 1: INTRODUCTION TO MATERIALS MANAGEMENT

BLOCK 2: INVENTORY MANAGEMENT

BLOCK 3: WAREHOUSING FUNDAMENTALS

BLOCK 4: WAREHOUSE OPERATIONS AND EFFICIENCY

BLOCK 5: FACILITIES MANAGEMENT AND LAYOUT

BLOCK 6: WAREHOUSE SAFETY RULES

Block	Unit
<b>Block 1: Introduction to Materials Management</b>	<b>Unit 1: Fundamentals of Materials Management</b> Objectives of materials management- Significance and key functions of materials management- Materials classification and its techniques- codification.

	<p><b>Unit 2: Strategic Sourcing, Supplier Management, and Contracting</b></p> <p>Strategic sourcing procedures and policies- Integrated supply management (ISM)- Supplier management and development- Elements of contracts and non-traditional contracting- IT system contracts in materials management.</p>
<b>Block 2: Inventory Management</b>	<p><b>Unit 1: An Overview of Inventory Management</b></p> <p>Overview of inventory management- Types of inventory and their characteristics- Reasons for holding inventory and its importance in decision-making- Inventory management policies and strategies-LIFO, FIFO</p>
	<p><b>Unit 2: Inventory Costs</b></p> <p>Inventory costs- Types of Inventory Costs - Ordering/Replenishment Costs, Holding/Carrying Costs- Cost-Volume Analysis- Break-even analysis- Economic Ordering Quantity-Inventory Cost Reduction Strategies</p>
	<p><b>Unit 3: Inventory Control Methods</b></p> <p>Reactive inventory control methods- Planning-based inventory control methods- Collaborative inventory replenishment methods- Techniques for optimizing Inventory Levels – ABC, VED etc.</p>
<b>Block 3: Warehousing Fundamentals</b>	<p><b>Unit 1: Introduction to Warehousing</b></p> <p>Need for warehousing and its functions- Importance of warehousing in supply chain management- Types of warehouses and their characteristics- Customer groups and ownership in warehousing- Material flow and storage systems in warehouses- Units of handling and store-keeping units (SKUs).</p>
	<p><b>Unit 2: Warehouse Management Systems and Automation</b></p> <p>Warehouse management systems (WMS): features, implementation, and benefits- Automation in warehousing: dedicated vs. shared processing- Economic benefits of consolidation, break-bulk, and sorting operations</p>
<b>Block 4: Warehouse</b>	<p><b>Unit 1: Inbound, Outbound, and Order Picking Operations</b></p>

<b>Operations and Efficiency</b>	Inbound and outbound operations in warehouses- Order-picking processes and methods- Storage systems for efficient order-picking.
	<b>Unit 2: Warehouse Efficiency and Improvement Techniques</b> Measuring warehouse efficiency and productivity- Techniques for improving warehouse efficiency- Workforce design and development for warehouse operations
	<b>Unit 3: Warehouse Safety and Hazardous Material Handling</b> Warehouse safety rules and procedures- Identification and handling of hazardous cargo- Personal protective equipment (PPE) and its use in warehouses
<b>Block 5: Facilities Management and Layout</b>	<b>Unit 1: Warehouse Location Selection and Site Analysis</b> Factors influencing warehouse location selection- Macro-level analysis for warehouse site selection- Computer-based models for warehouse location selection.
	<b>Unit 2: Warehouse Layout, Equipment, and Material Handling Systems</b> Principles of warehouse layout design- Material storage equipment and systems- Material handling system design and analysis
	<b>Unit 3: Automated Storage and Retrieval Systems (AS/RS) and Emerging Technologies</b> Automated storage and retrieval systems (AS/RS)- Stock-to-picker systems and emerging technologies- Material handling technologies in warehousing.
<b>Block 6: Warehouse Safety Rules</b>	<b>Unit 1: Warehouse Safety Rules and Procedures</b> The safety rules and Procedures to be observed in a Warehouse
	<b>Unit 2: Handling Hazardous Cargo</b> Hazardous cargo – Procedure for Identification of Hazardous Cargo - safety data sheet-Instructions to handle hazardous cargo

**PRACTICAL ACTIVITIES: -**

1. Use factors such as proximity to suppliers, transportation networks, and target markets to evaluate potential warehouse locations. Create a report summarizing your findings.
2. Create a layout for a warehouse, including the arrangement of storage areas, material handling equipment, and workstations. Use software tools or draw the layout manually.
3. Design a material handling system for a specific type of warehouse operation. Consider the types of equipment needed, flow of materials, and efficiency improvements
4. Create a simulation or case study of how an automated storage and retrieval system would be implemented in a warehouse. Include benefits, challenges, and expected outcomes.
5. Apply the 5S methodology (Sort, Set in order, Shine, Standardize, Sustain) to a designated area within the classroom or a simulated warehouse. Document each step and present the results to the class.

## REFERENCES

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2. Materials Management. Pearson Education, (Block 1)
3. N. Chandrasekaran, (2012). Supply Chain Management. Process, System and Practice.
4. New Delhi: Oxford University Press. (Block 1)
5. Donald J Bowersox, David J Closs& M. Bixby Cooper. (2017). Supply Chain Logistics
6. Management. Chennai: McGraw Hill Education (India) Pvt Ltd.(Block 2)
7. N. Chandrasekaran, (2012). Supply Chain Management. Process, System and Practice.
8. New Delhi: Oxford University Press. (Block 2)
9. B. Chandrabose, Inventory Management, PHI Learning Pvt. Ltd, New Delhi. (Block2)
10. Donald J Bowersox, David J Closs& M. Bixby Cooper. (2017). Supply Chain

Logistics

11. Management. Chennai: McGraw Hill Education (India) Pvt Ltd.(Block 3)
12. Gwynne Richards. (2017). Warehouse Management. Kogan Page (Block 3)
13. Donald J Bowersox, David J Closs& M. Bixby Cooper. (2017). Supply Chain Logistics
14. Management. Chennai: McGraw Hill Education (India) Pvt Ltd.(Block 4)
15. Ronald H. Ballou& Samir K. Srivastava. (2009). Business Logistics/Supply Chain
16. Management. Pearson Education. (Block 4)
17. Ronald H. Ballou& Samir K. Srivastava. (2009). Business Logistics/Supply Chain
18. Management. Pearson Education. (Block 5)

**Minor Discipline Course**

**HUMAN RESOURCES MANAGEMENT**

**B24CM02MI**

**(Credits: 6)**

**OBJECTIVES**

To introduce various concepts and fundamentals of Human resource management in general.

To get familiarize the learners with the recent developments in Human Resource Management.

Provide basic knowledge on Human resource planning, job analysis, and recruitment process.

Create a foundation on training and development, performance appraisal and compensation.

To acquaint the learners with various development initiatives like team building, QWL etc

**Course Outcomes:**

After the completion of the course, the learners will be able to:

1. Intents to understand the fundamental concept, meaning, definition, importance, and functions of HRM. Help the learners to acquire basic knowledge in HRM and its various approaches.
2. Obtain knowledge in the HR Planning, Job analysis, and recruitment process.
3. Expand the basic skills in Human resource planning, job analysis, and recruitment process.

4. Build up fundamental knowledge in training and development, performance appraisal and compensation.
5. Learners are aware of various development initiatives like team building, QWL etc. in business and management. The learners are also expecting to know the recent developments in Human Resource Management.

### **COURSE OUTLINE:**

BLOCK 1: HUMAN RESOURCE MANAGEMENT

BLOCK 2: HUMAN RESOURCE PLANNING (HRP)

BLOCK 3: RECRUITMENT AND SELECTION UNDER HUMAN RESOURCE PLANNING

BLOCK 4: TRAINING AND DEVELOPMENT

BLOCK 5: PERFORMANCE APPRAISAL AND COMPENSATION

BLOCK 6: GRIEVANCE REDRESSAL AND DEVELOPMENT INITIATIVE

<b>Block</b>	<b>Unit</b>
<b>Block 1: Human Resource Management</b>	<b>Unit :1 Introduction to Human Resource Management</b> HRM - Importance and Scope - Evolution of the concept of HRM
	<b>Unit:2 Human Resource Management Functions</b> Personnel management Vs Human Resource Management, Traditional Vs Strategic HRM, Approaches to HRM - Functions of HRM - Role of human resource manager.
<b>Block 2: Human Resource Planning (HRP)</b>	<b>Unit-1: Introduction to Human Resource Planning</b> Manpower Planning - Need and importance, Process of HRP - Conventional Vs Strategic HRP
	<b>Unit-2: Job Analysis and Job design</b> Job analysis-Meaning-Objectives - Job design- Meaning-Objectives
<b>Block 3: Recruitment and Selection under Human Resource</b>	<b>Unit-1: Recruitment</b> Recruitment - Sources of recruitment
	<b>Unit -2: Selection</b>



<b>Planning</b>	Selection - Methods of Selection - Selection process– interview - types of interviews – Placement, Induction and internal mobility of HR
<b>Block 4: Training and Development</b>	<b>Unit-1: Training</b> Meaning - need and importance of training - objectives and methods of training - Process of training - Evaluation of Training
	<b>Unit -2: Development</b> Meaning - objectives of development - Development Process - types of management development – Training Vs Development.
<b>Block 5: Performance Appraisal and Compensation</b>	<b>Unit-1: Performance appraisal</b> Meaning - nature - objectives, process and methods, problems of performance appraisal, Career planning - features and methods of Career Planning
	<b>Unit-2: Compensation</b> Compensation to employees – Methods of compensation - Wage System - Profit sharing - Fringe benefits - Incentive wage.
<b>Block 6: Grievance Redressal and Development Initiative</b>	<b>Unit-1: Grievance Redressal</b> Grievance redressal - meaning - Procedure - approaches
	<b>Unit-2: Development initiatives</b> Employee Discipline – Workers’ participation in management - Team building - Collective Bargaining - Absenteeism and turnover - QWL - Concepts and Components

#### **PRACTICAL ACTIVITIES: -**

1. Explain the significance of recruitment in a company. What are the key considerations of recruiting
2. How is selection differing from recruitment.
3. ‘Recruitment is a positive aspect while selection is a negative aspect.’ Why?

#### **REFERENCES**

1. Gupta C.B. Human Resource Management - Sultan Chand & sons (Module 1 & 2)
2. Subba Rao, P. Personnel and Human Resource Management - Himalaya Publishing House (Module 1 & 2)
3. Prasad, L.M. Human Resource Management - Sultan chand & sons (Module 3 & 4)
4. Aswathappa, K. Human Resource Management - McGraw Hill Education (Module 3 & 4)
5. Prasad, L.M. Human Resource Management - Sultan chand & sons (Module 5)
6. Subba Rao, P Personnel and Human Resource Management - Himalaya Publishing (Module 5)
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## **SEMESTER VI**

**Major Discipline Core Course**  
**MANAGEMENT ACCOUNTING**  
**B24CM07MC**  
**(Credits: 6)**

<b>OBJECTIVES</b>
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The course aims to acquaint the learners about the concepts and techniques of Management Accounting and impart a basic knowledge on managerial use of data, for planning, control and decision making.
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<b>Course Outcomes:</b>
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After the completion of the course, the learner will be able to,
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| <ol style="list-style-type: none"><li>1. Learn the concept of management accounting and the use of accounting information in the decision-making process of managers.</li><li>2. Make inter-firm and inter-period comparison of financial statements and to understand the different activities of a business and its influence on cash flow statements.</li><li>3. Analyze cost-volume-profit techniques and appreciate the importance of marginal costing as a decision-making tool.</li><li>4. Prepare different budgets for the business and explain the role of budgeting in cost control.</li><li>5. Analyse and compute variance related to material, labour and overheads and to understand the importance of standard costing as a tool of cost reduction</li></ol> |
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<b>COURSE OUTLINE:</b>
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| <ol style="list-style-type: none"><li>1. BLOCK 1 – INTRODUCTION TO MANAGEMENT ACCOUNTING</li><li>2. BLOCK 2 – ANALYSIS OF FINANCIAL STATEMENTS</li><li>3. BLOCK 3 – RATIO ANALYSIS</li><li>4. BLOCK 4 – CASH FLOW AND FUND FLOW STATEMENTS</li><li>5. BLOCK 5 – MARGINAL COSTING</li><li>6. BLOCK 6 – BUDGETARY CONTROL</li></ol> |
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Block	Unit
<b>Block-1: Introduction to Management Accounting</b>	<b>Unit-1:Introduction</b> Management Accounting - Meaning – Definition – Need – Objectives-Functions-Limitations
	<b>Unit-2:Scope of Management Accounting</b> Scope - Tools and Techniques – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting
<b>Block-2: Analysis of Financial statements</b>	<b>Unit-1: Introduction to Financial Statements</b> Meaning –Objectives – Nature – Importance – Users – Limitations-
	<b>Unit-2: Financial Statement Analysis</b> Financial Statement Analysis -Meaning – Objectives – Uses – Limitations – Techniques of financial statement analysis
	<b>Unit -3: Comparative and Common size statements</b> Comparative Income Statement – Comparative Balance Sheet – Common size Income Statement – Common size Balance Sheet – Trend Analysis - Objectives – Preparation– Steps – Advantages – Limitation
<b>Block-3: Ratio Analysis</b>	<b>Unit-1:Ratio Analysis</b> Ratio Analysis – Meaning – Objectives/Importance – Limitations
	<b>Unit-2: Types of Ratios</b> Types of Ratios- Liquidity Ratios – Solvency Ratios – Activity Ratios – Profitability Ratios – Market Test Ratios- Computation
<b>Block-3: Cash Flow and Fund flow statements</b>	<b>Unit-1: Cash flow Statement</b> Cash Flow Statements – Meaning – Objectives – Importance – Limitations– Preparation of Cash Flow Statements – Direct Method – Indirect Method
	<b>Unit-2:Fund Flow Statement</b>

	Fund Flow Statements – Meaning – Objectives – Importance – Limitations - Preparation of Fund Flow Statement-Difference between fund flow and cash flow statements
<b>Block-5: Marginal Costing</b>	<b>Unit-1:Introduction to Marginal Costing</b> Marginal Cost – Marginal Costing – Meaning – Absorption Costing -Limitations of Absorption Costing – Difference between Marginal and Absorption Costing – Differential Costing – Difference between Marginal and Differential Costing – Advantages – Limitations
	<b>Unit-2:CVP Analysis</b> Meaning – Objectives – Contribution – Uses – Break Even Analysis – Break Even Chart – Assumptions – Advantages – Disadvantages - Break Even Point – P/V Ratio – Margin of Safety
<b>Block-6: Budgetary Control</b>	<b>Unit-1:Overview of Budgetary Control</b> Budget-Budgeting- Budgetary Control – Meaning – Definition – Steps
	<b>Unit-2:Types of Budgets</b> Budget – Classification – On the basis of Time, Flexibility, Function – Master Budgets – Preparation of Flexible Budget- Purchase Budget- Sales Budget-Cash Budget (Problems)

#### **PRACTICAL ACTIVITIES: -**

1. Collection of financial statements of any one organization for two years and preparing Comparative and Common size Statements.
2. Calculation of Contribution / P/V Ratio /BEP based on the collected Financial Statements.
3. Prepare Flexible Budget, Cash Budget, Production Budget and Sales Budget of a shop in your locality.

#### **REFERENCES**

1. Dr. S.N. Maheswari -A Textbook of Accounting for Management. Vikas Publishing

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2. Khan, M. Y & Jain, P. K. - *Management Accounting*: Tata McGraw Hill Publishing Co Ltd.
3. Robert N. Anthony - *Management Accounting*: Richard D Irwin.
4. I.M.Pandey- *Management Accounting*: Vikas Publishing House.
5. Dr.S.N.Maheshwari&P.K.Jain - *Cost and Management Accounting*: SulthanChand& Sons.
6. Shashi K Gupta & R K Sharma – *Management Accounting*: Kalyani Publishers.
7. B.S. Raman, *Management Accounting*: United Publishers

### **Major Discipline Core Course**

#### **INCOME TAX - II**

**B24CM08MC**

**(Credits: 6)**

#### **OBJECTIVES**

The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and other entities like HUFs, Firms, Cooperative Societies and Companies.

#### **Course Outcomes:**

After the completion of the course, the learner will be able to,

1. Compute Income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
2. Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;
3. Examine the scope and ways of Personal Tax Planning.

#### **COURSE OUTLINE:**

**BLOCK 1: INCOME FROM OTHER SOURCES**

BLOCK 2: SET OFF AND CARRY FORWARD OF LOSSES

BLOCK 3: GROSS TOTAL INCOME AND DEDUCTIONS

BLOCK 4: PERSONAL TAX PLANNING

BLOCK 5: TAX ADMINISTRATION

BLOCK 6: INCOME TAX RETURNS

Block	Unit
<b>Block 1: Income from Other Sources</b>	<b>Unit 1: Introduction</b> General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction
	<b>Unit 2: Deductions</b> Deductions allowed - Deduction not permitted
	<b>Unit -3: Computation of Taxable income from other sources</b> Computation of Taxable Income from Other Sources- Practical problems
<b>Block-2: Set off and carry forward of losses</b>	<b>Unit 1: Set off and carry forward of losses</b> Set Off Under the Same Head- Set Off Against Income of Other Heads- Exemptions- Rules of Set Off and Carry Forward
	<b>Unit 2: Clubbing and aggregation of income</b> Clubbing and aggregation of Incomes-Deemed Incomes
<b>Block-3: Gross Total Income and Deductions</b>	<b>Unit-1:Gross Total Income</b> Practical Problems of Computation of Gross Total Income with all heads of Income.
	<b>Unit-2: General Deductions</b> General Principles for Deductions from Incomes - Deduction Applicable to individuals from Sec. 80C to 80U
	<b>Unit-3:Rebates, Reliefs and taxable Income</b> Rebates and Reliefs – Computation of Taxable Income.
<b>Block-4: Personal Tax Planning</b>	<b>Unit-1:Tax Liability of Individuals</b> Computation of Tax liability of Individuals –Old and New Regime
	<b>Unit-2:Tax Planning and assessment of individual</b>



	Tax Planning and assessment for Individuals - Scope of Personal Tax Planning- Hints for Tax Planning
<b>Block-5: Tax Administration</b>	<b>Unit-1:Unique Numbers in Tax Administration</b> PAN (Permanent Account Number) – PAN Aadhar Linkage - TAN (Tax Deduction and Collection Account Number) - TIN (Tax Information Network)
	<b>Unit-2: Authorities of Tax</b> Income Tax authorities - Powers and duties - Procedure for Grievances Redressal.
<b>Block 6- Income tax returns</b>	<b>Unit 1: Types of return</b> Voluntary Return of Income – Return of Loss –Belated Return – Revised Return – CompulsoryReturn – Defective Return – Forms of Return of Income
	<b>Unit 2: Filing of return</b> E-Filing of Return (ITR 1-7)-Procedure-Filing of Return through TRP

#### **PRACTICAL ACTIVITIES: -**

The learners are required to:

1. Compute the tax liability of individuals and HUF having different sources of income by considering the special exemption and deduction provisions under each head as well as the deductions from gross total income to minimize tax liability.
2. Apply for PAN for an Individual, Prepare the draft of TAN of Companies, Cooperative Societies, and Trust.
3. Fill the manual and online forms of ITR – 5, 6, & 7.
4. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card.
5. Visit the website of Income Tax Department, Government of India, be familiar with the various tools and services available and fill the various online ITR forms with hypothetical data.

## REFERENCES

1. Singhanian V. K. & Singhanian K, *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
2. H.C.Mehrotra&S.P.Goyal, *Income Tax Including Tax Planning and Managemnt*, Sahitya Bhavan Publications, Agra.
3. Ahuja G & Gupta, R.*Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited
4. Gaur V.P Narang D. B & Gaur P *Income Tax Law and Practice*. New Delhi: Kalyani Publishers

### Major Discipline Specific Elective

#### (FOR FINANCE STREAM)

### SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**B24CM03DS**

**(Credits: 6)**

## OBJECTIVES

The course provides knowledge to the learners about various investment avenues. It enables the learners to evaluate the real worth of investment avenues. It also develops skills for applying the concept of portfolio management for making better investments.

## Course Outcomes:

After the completion of the course, the learner will be able to,

1. Comprehend the concept of investment and avenues of investment
2. Familiarize the learners with the approaches to security analysis
3. Equip the learners to value the real worth of securities.
4. Acquaint learners with the risk return process of investment.
5. Develop the skill in portfolio management.
6. Comprehend the various theories of portfolio management

7. Develop skills for portfolio construction, revision and evaluation

**COURSE OUTLINE:**

BLOCK 1: INTRODUCTION TO PORTFOLIO MANAGEMENT

BLOCK 2: SECURITY ANALYSIS – FUNDAMENTAL ANALYSIS

BLOCK 3: SECURITY ANALYSIS- TECHNICAL ANALYSIS

BLOCK 4: PORTFOLIO ANALYSIS AND SELECTION

BLOCK 5: PORTFOLIO REVISION

BLOCK 6: PORTFOLIO EVALUATION

Block	Unit
<b>Block-1: Introduction to Portfolio Management</b>	<b>Unit 1- Overview of Portfolio Management</b> Portfolio management- Meaning- Objectives- Importance-Phases
	<b>Unit 2- Risk return concepts</b> Concept of Risk- Types of Risks - Systematic Risk- Unsystematic Risk
<b>Block-2: Security Analysis –</b>	<b>Unit 1: Introduction to Fundamental Analysis</b> Fundamental Analysis –Concept- EIC Framework

<b>Fundamental Analysis</b>	<b>Unit 2: Economic, Industry and Company Analysis</b> Economic analysis -Macro-Economic Activities and Security Markets- Cyclical Indicator Approach- Monetary Variables -Industry Analysis- Business Cycles- Industry Cycles- Company Analysis - SWOT Analysis- Analysis of Financial Statements
<b>Block-3: Security Analysis- Technical Analysis</b>	<b>Unit -1:Introduction to Technical Analysis</b> Concept- Theories - Dow Theory, Eliot Wave Theory- Charts - Types, Trend and Trend Reversal Patterns. -Technical Indicators - Limitations of Technical Analysis
	<b>Unit 2: Efficient Market Theory</b> Random Walk and Efficient Market Hypotheses - Forms of Market Efficiency - Empirical Test for Different forms of Market Efficiency
<b>Block 3: Portfolio Analysis and Selection</b>	<b>Unit 1- Portfolio Risk and Return</b>  Expected Returns of a Portfolio- Risk of Portfolio- Calculation of Portfolio Risk and Return
	<b>Unit 2- Portfolio Selection</b> Markowitz Model - Portfolio Selection- Opportunity Set- Efficient Frontier-Single Index Model- Multi Index Model
	<b>Unit-3: Asset Pricing Model</b> Capital Asset Pricing Model- Basic Assumptions- CAPM Equation- Arbitrage Pricing Theory- Fama French Three factor model (Theory only)
<b>Block-5: Portfolio Revision</b>	<b>Unit-1:Portfolio Revision</b> Meaning -Need – Factors affecting portfolio revision –Merits & Demerits of Portfolio Revision (Theory only)
	<b>Unit-2 Portfolio Revision Strategies</b> Revision Strategy (Active Revision Strategy & Passive Revision Strategy) – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Variable Ratio Plan – Rupee Cost Averaging –
<b>Block-6: Portfolio Evaluation</b>	<b>Unit -1 Introduction to Portfolio Evaluation</b> Meaning- Need – Benchmarks
	<b>Unit-2: Portfolio Performance Evaluation</b>

	Sharpe Reward to Variability Ratio –Treynor Reward to Volatility Ratio – Jensen’s Performance Index (Theory only)
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### **PRACTICAL ACTIVITIES: -**

1. An investor is interested in investing in stocks of reputed companies. Select some stocks of your preference and download annual report and analyse using as many ratios as possible and decide which company is worth buying
2. Create a portfolio by selecting any 2 companies of your interest and find out beta using CAPM
3. Using imaginary figures, find out the Performance evaluation of the portfolio in terms of returns and risks by using any one of the methods Sharpe's Index, Treynor's index or Jensen's index

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7. Fisher D & RJ Jordan, *Security Analysis & Portfolio Management*, Prentice Hall of India.
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**Major Discipline Specific Elective**  
**(FOR CO-OPERATION STREAM)**  
**CO-OPERATIVE ACCOUNTING**  
**B24CM13DS**  
**(Credits: 6)**

**OBJECTIVES**

1. To provide learners the knowledge about the basic concept of Co-operative Accounting
2. To familiarize learners the procedure of maintaining books and accounts in co-operatives.
3. To provide learners the knowledge about the co-operative audit

**Course Outcomes:**

After the completion of the course, the learner will be able to,

1. Apply Co-operative accounting techniques.
2. Prepare financial reports of Co-operatives.
3. Understand the concept of Co-operative auditing

**COURSE OUTLINE:**

BLOCK 1: INTRODUCTION TO CO-OPERATIVE ACCOUNTING  
BLOCK 2: CO-OPERATIVE ACCOUNTING  
BLOCK 3: CO-OPERATIVE BOOKKEEPING  
BLOCK 4: CO-OPERATIVE FINANCIAL REPORTING  
BLOCK 5: MAINTENANCE OF ACCOUNTS  
BLOCK 6: CO-OPERATIVE AUDITING

Block	Unit
<b>Block-1:</b> <b>Introduction to Co-operative Accounting</b>	<b>Unit-1: Introduction to Co-operative Accounting</b> Accounting – Meaning - Definition - Scope –Objectives – Limitations – Need and Importance- Special Features of Co-operative Accounting
	<b>Unit-2: Accounting principles in Co-operatives</b> Introduction – Features - Objectives - Nature – Scope – Accounting Principles, Concepts and Conventions in Co-operatives - Difference Between Co-operative Accounting and Double Entry and Single-Entry System.
<b>Block-2:</b> <b>Co-operative Accounting</b>	<b>Unit -1:Statutory Requirements and Registers</b> Different Types of Books and Registers maintained by the co-operatives – Statutory Requirements- Computerized Accounting in Co-operatives – Advantages and Disadvantages.
	<b>Unit-2:Sources of funds</b> Sources of fund - State Aid to Co-operatives- Share Capital Contribution – Principal State Partnership Fund – Subsidiary State Partnership Fund – Grants – Subsidies – Owned Funds – Borrowed Funds.
<b>Block-3:</b> <b>Co-operative Book Keeping</b>	<b>Unit-1:Books in Co-operatives</b>  Daily journal - Different Types of Day Books - Triple Column Cash Book
	<b>Unit-2:Ledgers in co-operatives</b> General Ledger - Posting Entries into The General Ledger -Different Types of Ledgers in Co-operatives - Subsidiary Ledgers - Reconciliation of Special Ledger with General Ledger Balance
	<b>Unit-3:Receipts and Disbursement statement and Trial Balance</b> Receipts and Disbursement Statement - Preparation and its use for Primary Societies (PACS, Consumer, Marketing, Housing, Dairy, Fishery, Industrial, Processing)– Preparation of Trial Balance of Different Co-operatives - Practical Problems
	<b>Unit-1:Preparation of Accounts and Balance sheet</b>

<b>Block-4: Co-operative Financial Reporting</b>	Forms and Preparation of Manufacturing Trading Account and Profit and Loss Account – Balance Sheet
	<b>Unit-2: Principles in the preparation of Accounts</b> Principles Governing the Preparation of Profit and Loss Account and Balance Sheet of Co-operative Societies
<b>Block-5: Maintenance of Accounts</b>	<b>Unit-1: Introduction and Special Features</b> Special Features of Maintenance of Accounts of Different Categories of Co-operatives
	<b>Unit-2: Credit and Non-Credit Co-operatives</b> Primary Co-operatives, Central and Apex Level Co-operatives and Special Type of Co-operatives (Consumer, Marketing, Housing, Dairy, PACS)
<b>Block-6: Co-operative Auditing</b>	<b>Unit-1: Introduction to Co-operative Auditing</b> Origin - Definition – Features - Objectives – Advantages - Need - Difference between Co-operative Audit and General audit, Financial Audit and Administrative Audit – Rights, Duties and Responsibilities of Co-Operative Auditor.
	<b>Unit-2: Vouching, Verification, Valuation and Audit Reports</b> Vouching – Audit of Final accounts and Balance sheet – Verification and Valuation of Assets and Liabilities – Auditing of Reserves and Provisions – Misappropriation and Embezzlement of Frauds - Audit Report - Approval and Issues - Audit Memorandum - Audit Certificate

#### **PRACTICAL ACTIVITIES: -**

1. Collect the final accounts of two or three types co-operative banks and examine the differences.
2. Visit 4 or 5 co-operatives in a particular place and identify the issues in financing
3. Prepare an implementation plan for computerization of bookkeeping and accounting system.
4. Collect and discuss the list of books and registers maintained by co-operative societies.



5. Discuss the audit practices and procedures of co-operative societies

## REFERENCES

1. O.R. Krishnaswami, *Cooperative Account Keeping*, Oxford and IBH Publishing Co.Pvt. Ltd 1992.
2. Sami Uddin, Mahfoozur Rahman and HifzurRehman .*Co-operative Accounting and Auditing*, Himalaya Publishing House, Mumbai.
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### Major Discipline Specific Elective

(FOR LOGISTICS AND SUPPLY CHAIN MANAGEMENT STREAM)

### DISTRIBUTION MANAGEMENT

**B24CM23DS**

**CREDITS: 6**

## OBJECTIVES

The course provides an understanding of the fundamentals of distribution management, including its role, objectives, and strategies within the supply chain, and enables learners to gain knowledge of transportation modes, costs, and multimodal systems, including the concept of containerization. This includes exploring various aspects of containerization, such as container types, handling, security, and environmental considerations, as well as developing an understanding of distribution information systems, emerging technologies, and their

applications in distribution management.

### **Course Outcomes:**

After the completion of the course, the learners will be able to:

1. Analyze distribution channel structures and design factors to develop effective distribution strategies.
2. Evaluate transportation modes and multimodal systems to optimize distribution networks and reduce costs.
3. Apply knowledge of container specifications, handling techniques, and security measures to ensure efficient and secure containerized cargo movements.
4. Utilize distribution information systems and emerging technologies to enhance operational efficiency and decision-making processes

### **COURSE OUTLINE:**

BLOCK 1: INTRODUCTION TO DISTRIBUTION MANAGEMENT

BLOCK 2: TRANSPORTATION MANAGEMENT

BLOCK 3: CONTAINERIZATION, CONTAINER TYPES AND SPECIFICATIONS

BLOCK 4: CONTAINER HANDLING AND SECURITY

BLOCK 5: DISTRIBUTION INFORMATION SYSTEMS AND TECHNOLOGY

BLOCK 6: DISTRIBUTION STRATEGY AND REGULATION

<b>Block</b>	<b>Unit</b>
<b>Block 1: Introduction to Distribution Management</b>	<b>Unit 1: Distribution Management Fundamentals</b>  Definition and importance of distribution management- Role of distribution in the supply chain- Distribution objectives and strategies- Distribution channels and intermediaries.

	<p><b>Unit 2: Distribution Channel</b></p> <p>Channel structure and types- Channel design factors and considerations- Channel integration and coordination- Omnichannel distribution and e-commerce fulfilment.</p>
<b>Block 2: Transportation Management</b>	<p><b>Unit 1: Modes and Costs of Transportation</b></p> <p>Transportation Modes: Road, Rail, Air, Water, and intermodal transportation – Characteristics- Advantages and Disadvantages of each mode- Transportation cost and pricing.</p>
	<p><b>Unit 2: Multimodal Transportation</b></p> <p>Evolution of multimodal transportation systems- Concepts and Terminologies: Intermodal transportation, Combined transportation- Containerization- Unitization- Challenges and opportunities in multimodal transportation</p>
<b>Block 3: Containerization, Container Types and Specifications</b>	<p><b>Unit 1: Introduction to Containerization</b></p> <p>Definition and history of containerization- Advantages of containerization (efficiency, security, intermodal compatibility)- Impact of containerization on global trade and logistics- Standard container sizes (20-foot, 40-foot, etc.)</p>
	<p><b>Unit 2: Container Types and Specifications</b></p> <p>Specialized container types (reefer, tank, open-top, etc.)- Container construction and materials- Container markings and coding systems</p>
<b>Block 4: Container Handling and Security</b>	<p><b>Unit 1: Container Handling</b></p> <p>Container handling equipment (cranes, reach stackers, straddle carriers)- Container terminals and port operations- Container positioning and stacking techniques- Packing and bracing techniques for containerized cargo- Container tracking and tracing technologies (RFID, GPS, etc.)- Empty container management and repositioning</p>

	<p><b>Unit 2: Container Security and Safety</b></p> <p>Container inspection and screening procedures- Container sealing and tamper-Evident devices- Safety regulations and standards (e.g., IMDG Code, CSC)- Environmental impact and sustainability considerations- Case Studies and Industry Examples: Containerization success stories and best practices</p>
<b>Block 5: Distribution Information Systems and Technology</b>	<p><b>Unit 1: Distribution Information Systems</b></p> <p>Role of information technology in distribution management- Transportation Management Systems (TMS)- Distribution information systems (DIS)- Enterprise Resource Planning (ERP) systems- Cloud computing and software-as-a-service (SaaS) solutions.</p>
	<p><b>Unit 2: Emerging Technologies in Distribution</b></p> <p>Radio Frequency Identification (RFID) technology- Internet of Things (IoT) and sensor technology- Blockchain and supply chain traceability- Artificial intelligence (AI) and machine learning in distribution- Sustainable transportation practices- Telematics and tracking systems- Autonomous vehicles and drones.</p>
<b>Block 6: Distribution Strategy and Regulation</b>	<p><b>Unit 1: Distribution Strategy</b></p> <p>Strategic distribution network- Distribution center location and facility planning- Distribution outsourcing and third-party logistics- Omnichannel distribution and last-mile delivery strategies.</p>
	<p><b>Unit 2: Transportation Regulations and Compliance</b></p> <p>Overview of regulatory bodies and authorities (e.g., DOT, FAA, FRA, FMCSA, PHMSA)- Consequences of non-compliance (fines, penalties, liability)- Domestic Transportation Regulations- International Transportation Regulations- Safety &amp; Security Regulations- Environmental Regulations- Documentation and Recordkeeping- Case Studies and Real-World Examples</p>

**PRACTICAL ACTIVITIES: -**

1. Can you differentiate between various types of aircraft based on their design and features?
2. How would you manage routes, pricing, and fleet operations if you were running your own airline in a simulation game?
3. Imagine you are planning a trip from Tokyo to Paris. How would you book your airline tickets online considering factors like departure time, layovers, and airline preferences?
4. In a negotiation simulation between ship owners and charterers, what terms and conditions would you propose to ensure a mutually beneficial charter party agreement?

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## **INDUSTRIAL AND LABOUR LAWS**

**B24CM04MI**

**(Credits: 6)**

### **OBJECTIVES**

The course aims to provide a comprehensive understanding of industrial and labour laws, covering key aspects such as compliance, audit, and recent developments in labour codes. It equips students with the knowledge to navigate industrial relations effectively, ensuring adherence to legal standards and fostering harmonious workplace environments.

### **Course Outcomes:**

After the completion of the course, the learner will be able to,

1. Gain a comprehensive understanding of fundamental industrial and labour laws, including their historical development and application.
2. Develop the ability to ensure compliance with various labour laws and regulations, and understand the audit processes involved.
3. Acquire insights into the dynamics of industrial relations, including the roles of trade unions, employer associations, and government bodies.
4. Stay informed about the latest changes and updates in labour codes and their implications for both employers and employees.
5. Apply legal principles to real-world scenarios, ensuring effective management of workplace disputes and fostering a compliant and harmonious work environment.
6. Prepare for professional roles in human resources, compliance, and industrial relations, with a solid foundation in relevant laws and best practices.

### **COURSE OUTLINE:**

BLOCK 1: INTRODUCTION TO INDUSTRIAL AND LABOUR LAWS

BLOCK 2: LABOUR LAWS

BLOCK 3: LAWS ON INDUSTRIAL RELATIONS

BLOCK 4: LABOUR LAW - COMPLIANCE AND AUDIT

BLOCK 5: LABOUR CODES (RECENT DEVELOPMENTS)

BLOCK 6: OVERVIEW OF INDUSTRIAL RELATIONS
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Block	Unit
<b>Block 1: Introduction to Industrial and Labour Laws</b>	<b>Unit 1: Constitution and Labour Laws</b>  Fundamental rights vis-à-vis labour laws, Equality before law and its application in Labour Laws, Equal pay for equal work; and Article-16 and reservation policies, Articles 19, 21, 23 and 24 and its implications.
	<b>Unit 2: International Labour Organisation and Labour Standards</b>  Aims and objects; Cooperation between governments and employers' and workers' organizations in fostering social and economic progress; Setting labour standards, developing policies and devising programmes to promote decent work.
<b>Block 2: Labour Laws</b>	<b>Unit 1: Welfare Legislation</b>  The Factories Act, 1948; Contract Labour (Regulation and Abolition) Act, 1970; The Building and Other Constructions Workers' (Regulation of Employment and Conditions of Service) Act, 1996; Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986.
	<b>Unit 2: Laws on Wages</b>  Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.
	<b>Unit 3: Social Security Legislation</b>  Employees' Compensation Act, 1923; Employees Compensation (Amendment) Act, 2017; Equal Remuneration Act, 1976; Employees' State Insurance Act, 1948; Employees' Provident Funds and Miscellaneous Provisions Act, 1952; Payment of Gratuity Act,

	1972; Maternity Benefit Act, 1961; Maternity Benefit (Amendment) Act, 2017; The Payment of Gratuity Act, 1972
<b>Block 3: Laws on Industrial Relations</b>	<b>Unit 1: Industrial Disputes and Domestic Enquiry</b>  Industrial Disputes Act, 1947 (downsizing, retrenchment, lay-off, bench employees and termination) & Industrial discipline and domestic inquiry. The Industrial Disputes (Central) Rules, 1957; Industrial Employment (Standing Orders) Act, 1946;
	<b>Unit 2: Trade Union and Collective Bargaining</b>  Indian Trade Union Act, 1926; The Trade Unions (Amendments) Act, 2001.
<b>Block 4: Labour Law - Compliance and Audit</b>	<b>Unit 1: Furnishing Returns and Maintaining Registers</b>  The Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988.
	<b>Unit 2: Industrial and Labour Laws Audit</b>  Industrial and Labour Laws Audit covering the above Acts and other Industry Specific Acts. Case laws, Case Studies and Practical Aspects.
<b>Block 5: Labour Codes (Recent Developments)</b>	<b>Unit 1: Code 1 and Code 2</b>  Code on Wages (2019) (Code 1); Code on Industrial Relations (2020) (Code 2)
	<b>Unit 2: Code 3 and Code 4</b>  Code on Social Security (2020) (Code3); Code on Safety and Working Conditions (2020) (Code 4)
<b>Block 6: Overview of Industrial Relations</b>	<b>Unit -1: Introduction</b>  Concept of Industrial Relations - Nature of Industrial Relations Objective of Industrial Relations - Parties of Industrial Relations



	<b>Unit-2: Types of industrial Relations</b>  Types- Models -Layers-Approaches
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### **PRACTICAL ACTIVITIES: -**

1. Classify the labour force based on occupational and economic criteria, and discuss the socio-economic background and economic problems of Indian labour, including wages, unemployment, and social security.
2. Examine the importance and scope of labour welfare, addressing the problems and legislative measures for women employees, and evaluate ILO standards for women's employment.
3. Critically evaluate Indian labour legislations, including their impact on working conditions, wages, disputes, social security, and welfare, and understand key provisions of major labour acts such as the Payment of Wages Act, Workmen's Compensation Act, and the Maternity Benefit Act.

### **REFERENCES**

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3. The Constitution of India. (1950).
4. International Labour Organization. (1919). Constitution.  
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## **SEMESTER VII**

**Advanced Discipline Specific Course**  
**TECHNOLOGY FOR INDUSTRY**  
**H24CM01AM**  
**(Credits: 6)**

**OBJECTIVES**

1. To align the theory and concepts with the industrial application.
2. To introduce the basic concepts of Industry 4.0, artificial intelligence, big data, and the Internet of Things.
3. Aim to give an idea to learners about the applications and tools of industry.

**Course Outcomes:**

After the completion of the course, the learner will be able to:

1. Understand the basic concepts of Industry 4.0
2. Summarize the Big data domain stack and Internet of Things
3. Identify the applications and Tools of Industry 4.0 and analyze the skills required for future
4. Learn the latest technological applications and tools for industry

**COURSE OUTLINE:**

BLOCK 1: INTRODUCTION TO INDUSTRY 4.0  
 BLOCK 2: BUSINESS INTELLIGENCE AND CLOUD COMPUTING  
 BLOCK 3: INTRODUCTION TO INTERNET OF THINGS  
 BLOCK 4: SOCIAL NETWORKING FOR BUSINESS  
 BLOCK 5: CYBER LAWS IN INDIA  
 BLOCK 6: LATEST TRENDS IN INDUSTRIAL WORLD

Block	Unit
	<b>Unit-1:Introduction:</b>

<b>Block-1: Introduction to Industry 4.0</b>	Various Industrial Revolutions Need – Reason for Adopting Industry 4.0 – Technologies of Industry 4.0 - Digitalization and the Networked Economy – Drivers – Enablers - Compelling Forces and Challenges for Industry 4.0
	<b>Unit -2:Big Data:</b> Concept of Big Data - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components - Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data for Industry
	<b>Unit-3:Artificial Intelligence:</b> Artificial Intelligence (AI) – What & -Why? Foundations of AI -The AI - Environment - Societal Influences of AI - Application Domains and Tools for Artificial Intelligence- Future Prospects of AI - Challenges of AI
	<b>Unit-4: Data Warehousing:</b> Introduction to data warehousing: Definition - Benefits of a data warehouse - Features of data warehouse - Data Granularity - Information flow mechanism - Metadata and its importance - Concept and importance of data visualization
<b>Block-2: Business Intelligence and Cloud Computing</b>	<b>Unit-1: Business Intelligence:</b> Definition – Features –Business Analytics – Predictive Analytics – CRM Analytics – Data Mining
	<b>Unit -2:Cloud Computing:</b> Introduction – History- Layers of Cloud Computing – Types – Features - Cloud Computing Components - Challenges of Cloud Computing - Future of Cloud Computing
	<b>Unit-3:Introduction to Big Data Analytics:</b> Concept- Features of big data analytics- big data analytics challenges. – Need – Four aspects of data analytics framework – Tools and Techniques - Role of Excel, SAS, R and Python (Concepts only)
<b>Block-3: Introduction to Internet of Things</b>	<b>Unit-1:Internet of Things (IoT):</b>

	Introduction to IoT - Architecture of IoT - Technologies for IoT - Applications of IoT - Manufacturing – Healthcare – Education – Transportation and Logistics (Brief study)
	<b>Unit 2: Virtual Reality:</b> Definition – Types of Head Mounted Displays – Tools for Virtual Reality – Applications of VR in Education, Industries - Augmented Reality: Definition – Tools for Augmented Reality – Difference between VR and AR-HoloLens – Advantages and Challenges of AR – Applications of AR, Mixed Reality and Virtual Reality
<b>Block-4: Social Networking for Business</b>	<b>Unit-1: Introduction:</b> Social Network tools for business –benefits-Product marketing through social media- Brand building
	<b>Unit-2: Smart Factory:</b> Meaning – Definition- Characteristics – Benefits – What makes factory successful - 6 Key Design Principles of an Industrial 4.0 Smart Factory- Smart Industry - Components of smart industry
	<b>Unit 3: ERP</b> ERP-social media analytical tools-influential marketing
<b>Block-5: Cyber Laws in India</b>	<b>Unit-1: Introduction to Cyber Laws in India</b> Information Technology Act, 2000 (Fundamental aspects only)
	<b>Unit-2: Electronic Signature</b> Secure electronic signature and secure electronic records - regulation of certifying authorities - electronic signature certificates- Digital Signature
<b>Block-6: Latest Trends in Industrial World</b>	<b>Unit-1: Block Chain Technology</b> Block Chain Technology - Robotic and Automation
	<b>Unit-2: Digital Ecosystem</b> Digital Ecosystem Infrastructure – Digital Transformation

**PRACTICAL ACTIVITIES: -**

1. Prepare a write-up on the latest trends in Industry 4.0
2. Submit an assignment on various cloud computing techniques adopted by major companies.
3. Trace the latest cases studies related to IT Act, 2000.

## REFERENCES

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3. Prof. Sudip Mishra, *Introduction to Industry 4.0 and Industrial Internet of Things*, IIT Kharagpur
4. Prof. Bhushan Trivedi, *Artificial Intelligence*, GLS University
5. Prof. Rajiv Mishra, *Big Data Computing*, IIT Patna
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**Advanced Discipline Specific Course**

**ADVANCED CORPORATE ACCOUNTING**

**H24CM02AM**

**(Credits: 6)**

**OBJECTIVES**

The course helps learners understand and use accounting standards in the preparation of financial statements. It equips learners to apply the accounting procedures involved in amalgamation, absorption and external reconstruction. It also imparts the knowledge of preparation of a consolidated balance sheet.

**Course Outcomes:**

After the completion of the course, the learner will be able to:

On completion of this course, the learners will be able to understand and apply the liquidation procedures, different methods of accounting under price level changes and human resource accounting methods.

**COURSE OUTLINE:**

BLOCK 1: INSURANCE CLAIMS AND INVESTMENT ACCOUNTS

BLOCK 2: AMALGAMATION

BLOCK 3: ACCOUNTS OF HOLDING COMPANIES

BLOCK 4: LIQUIDATION OF COMPANIES

BLOCK 5: INSOLVENCY AND BANKRUPTCY CODE 2016

BLOCK 6: HUMAN RESOURCE ACCOUNTING

Block	Unit
<b>Block 1:</b> <b>Insurance</b>	<b>Unit 1. Insurance Claims</b> Loss of stock -Consequential Loss—Average Clause

<b>Claims and Investment Accounts</b>	<b>Unit 2. Investment Accounts</b> Investment Accounts— Cum interest—Ex interest—Ex dividend and cum dividend—Columnar investment accounts.
<b>Block 2: Amalgamation</b>	<b>Unit 1: Basics of Amalgamation</b> Differences - Vendor and purchasing companies – Purchase consideration- Methods of computing Purchase Consideration
	<b>Unit 2: Accounting treatment for Amalgamation</b> Accounting entries – Inter- company Owings - Unrealized Profit – Intercompany investments – Amalgamation schemes - Accounting standard 14.
<b>Block 3: Accounts of Holding Companies</b>	<b>Unit –1 Holding company and subsidiary company</b> Introduction – Meaning and definition of holding company and subsidiary companies – Consolidation procedure – Minority interest –Cost of Control- Pre-acquisition profit – post-acquisition profit
	<b>Unit-2 Accounts of holding company and subsidiary company</b> Revaluation of Assets and Liabilities- unrealised profit-Treatment of dividend – Issue of bonus shares - Contingent Liabilities- Preparation of consolidated balance sheet - Accounting Standard 21.
<b>Block 4: Liquidation of Companies</b>	<b>Unit 1. Liquidation</b> Introduction – Meaning – Importance – Modes of liquidation – Procedures of liquidation – Contributories- list A and list B
	<b>Unit 2. Preparation of Statement of Affairs</b> Order of payment of liabilities – Preferential payments – Deficiency account / Surplus account – Liquidator’s final statement of accounts - Liquidator’s remuneration- Limitations of conventional financial statements
<b>Block 5: Insolvency and Bankruptcy Code 2016</b>	<b>Unit 1: Insolvency and Bankruptcy Board of India</b> Institutional framework under the code – Adjudicating authorities – Insolvency and Bankruptcy Board of India – its scope and functions.



	<b>Unit 2: Insolvency Professionals</b> Insolvency Professional Agencies and role –Insolvency Professionals – Resolution Process under the Code
	<b>Unit 3: Corporate Insolvency Resolution Process</b> Corporate Insolvency Resolution Process –Resolution Process for Individuals – Exit Route under the Code – Order of Priority of Debt –Voluntary Liquidation – Bankruptcy Order
<b>Block 6: Human Resource Accounting</b>	<b>Unit –1 Introduction to Human Resource accounting</b> Introduction – Meaning – Definition – Importance
	<b>Unit –2 Methods and models of HR Accounting</b> Methods of valuation of HR – Historical cost approach – Opportunity cost method-Replacement Cost Approach -Standard cost approach – Present value approach – Reward valuation model-Net Benefit Model-Certainty equivalent model – Aggregate approach- Disclosure in financial statements - Objections against HRA – HRA in India

#### **PRACTICAL ACTIVITIES: -**

1. Record the necessary accounting entries for the amalgamation of two companies, including handling inter-company owings and unrealized profits. Explain the treatment of these items as per Accounting Standard 14.
2. Outline the steps and procedures for the liquidation of a company. Prepare a list of contributories (List A and List B) based on a given set of financial data.
3. Explain the institutional framework of the Insolvency and Bankruptcy Code 2016, focusing on the role and functions of the Insolvency and Bankruptcy Board of India (IBBI).

#### **REFERENCES**

1. Anthony,RN&Reece,JS: Accounting Principles, Richard Irwin,Inc.

2. Dr.AshokSehgal&Dr.DeepakSehgal;AdvancedAccounting(Taxman,NewDelhi)
3. Dr.L.S.Porwal; Accounting Theory(TataMcGrawHill)
4. Dr.S.N.Maheshwari:CorporateAccounting(ViakasPublishingHousePvt.Ltd.New Delhi)
5. Jain and Narang: Advanced Accountancy (Kalyani Publishers, Ludhiana)
6. R.K.,Lele and Jawaharlal; Accounting Theory(Himalaya Publishers)
7. RLGupta & Radha Swamy Advanced Accountancy. (Sultan ChandandCo.)
8. RobertAnthony,D.F.Hawkins&K.A.Merchant:AccountingText&Cases.(TataMcGr awHill).
9. Shukla and Grewal: Advanced Accounts.(S.Chand&CoLtd. NewDelhi)
10. Sr.K.Paul:Accountancy,Volume-IandII(NewCentralBookAgency,Kolkata)

## **PROJECT REPORT**

**(Credits: 6)**

### **GUIDELINES FOR PROJECT**

- Project work to commence at the beginning of the seventh semester
- Every student shall work on a project related to Commerce and more closely associated to the area of specialization. Identifying a topic which is live from the environment/industry is possible through establishing linkages with industry/ policy making bodies.
- Project Report to be submitted at the end of the seventh semester
- Project work should be done under the supervision and guidance of academic counsellors.
- Students who submit a project shall justify the following:
  - ☐ Research Problem
  - ☐ Relevance of the study
  - ☐ Objectives and the Methodology
  - ☐ Analysis and interpretation
- Two copies of the project report in English (Printed in A4 size paper) should be submitted as per latest APA format.

### **Structure of the Report**

- Preliminary section
  - ☐ Title Page- Name of the Student, Name and Designation of the supervising Teacher
  - ☐ Certificate from the guide (Academic counsellors)
  - ☐ Acknowledgements
  - ☐ Contents
  - ☐ List of tables

- ☐ List of figures
  - ☐ Chapterisation
- Main content
  - ☐ Chapter I
    - Introduction
    - Review of Literature
    - Research problem
    - Research gap
    - Significance of the study
    - Scope of the study
    - Objectives of the study
    - Methodology (stating the variables associated with the objectives)
    - Sample design and technique
  - ☐ Chapter II
    - Theoretical/Conceptual framework
  - ☐ Chapter III
    - Data Analysis and interpretation
  - ☐ Chapter IV
    - Findings, Conclusion and Suggestions
- End Section
  - ☐ Bibliography- as per latest APA format
  - ☐ Appendix (Questionnaire, Specimen copies of forms, other exhibits etc.)- include only those materials which is referred in the report

### **Project Evaluation**

Dissertation /Project Report to be submitted at the end of the last semester. The project report shall be subject to internal and external evaluation followed by a Viva-voce.

Internal Evaluation is to be done by the supervising teacher and external evaluation is to be done by an examiner appointed by the University.

The maximum marks shall be 100 -project assessment 70 per cent viva voce 30 per cent.

A viva voce related to the project work will be conducted by the external evaluation Board and students have to attend the viva voce.

Total Marks for the Project is 100 in two components

A - Project assessment -70

B -Viva Voce- 30

Project assessment valuation would have the e following break up:

Relevance of the study-10

Problem identification -10

Methodology-25

Findings-10

Reporting-5  
Linkage in the study-5  
Outcome achieved -5

The student should get a minimum of 35 in project report.  
If the student fails to get a minimum in project report, he or she shall submit the project report after modifying it on the basis of the recommendations of the examiners.

## **Foundational Skills for Research and Writing**

**H24UC01FR**

**(Credits 4)**

### **COURSE DETAILS**

#### **BLOCK 1     Understanding Research Basics**

**UNIT 1:**         Distinguishing Research from Inquiry - Causative premises of inquiry - Formal and informal inquiry - Questions and answers.

**UNIT 2:**         Research Types and Design - Primary and secondary - Research etymology - Driving reasons and questions for organised research - Significance and steps - Design of research.

#### **BLOCK 2     Bibliographic and Literature Review**

**UNIT 1:**         Bibliographic sources for research and annotation - Locating sources for a bibliography.

**UNIT 2:**         Reviewing Literature - Primary & secondary sources - Convergence and divergence - Identifying research gaps - Establishing significance of research.

#### **BLOCK 3     Writing Formats and Citation Styles**

**UNIT 1:**         Synopsis - Executive summary - Abstract writing - Conventions and practices

**UNIT 2:**         Citing and citation styles - Managing references - Different style sheets

#### **BLOCK 4     Research Ethics and Publication**

**UNIT 1:** Research ethics - Intellectual property rights - Copyrights and plagiarism.

**UNIT 2:** Publication procedures - Benchmarks for publication - Research gate & scopus.

### **Suggested Readings**

Ballenger, Bruce, P. (2012). *The Curious Researcher: A Guide to Writing Research Papers*. 7th edition. Boston, M.A.: Pearson.

Booth, Wayne, C., Gregory G. Colomb, Joseph M. Williams, Joseph Bizup and William T. Fitzgerald (2016). *The Craft of Research*. Chicago: The University of Chicago Press.

*The Chicago Manual of Style Online*. Chicago: The University of Chicago Press 2017. 17th edn.

Fink, Arlene (2005). *Conducting research literature reviews: From the Internet to paper*. 2nd edition. Thousand Oaks, CA: Sage.

Lipson, Charles (2018) *Cite Right. A Quick Guide to Citation Styles—MLA, APA, Chicago, the Sciences, Professions and More*. Chicago: The University of Chicago Press.

Mavodza, Judith. (2016) *Citation Tracking in academic libraries: An Overview*. Oxford, UK: Chandos Publishing.

Reale, Micelle. (2019) *Inquiry and Research: A Relational Approach in the Classroom*. American Library Association.

Ridley, Diana. (2012). *The Literature Review: A Step- by- Step Guide for Students*. 2nd edition. Los Angeles, CA: Sage.

Snyder, Hannah (2019). Literature review as a research methodology: An overview and guidelines, *Journal of Business Research* volume 104, pp. 333-339. <https://doi.org/10.1016/j.busres.2019.07.039>

## **SEMESTER VIII**

**Advanced Discipline Specific Course**  
**INTERNATIONAL BANKING AND FINANCE**  
**H24CM03AM**  
**(Credits: 6)**

**OBJECTIVES**

1. To provide learners the knowledge about the fundamentals of Banking.
2. To create an awareness among learners on international banking activities and need of its regulation.
3. To familiarize the learners with international finance and foreign exchange market

**Course Outcomes:**

After the completion of the course, the learner will be able to:

1. Identify the functions of commercial banks and central bank.
2. Gain insights on various international banking activities.
3. Be aware about the risks involved in international banking and finance.
4. Understand the concepts related to the foreign exchange market.

**COURSE OUTLINE:**

BLOCK 1: BANKING

BLOCK 2: INTERNATIONAL BANKING

BLOCK 3: INTERNATIONAL BANKING OPERATIONS

BLOCK 4: INTERNATIONAL FINANCE

BLOCK 5: FOREIGN EXCHANGE MARKET

BLOCK 6: GLOBAL FINANCIAL MARKETS

Block	Unit
<b>Block-1: Banking</b>	<b>Unit-1:Introduction</b>
	Introduction – objectives- types – functions– credit creation
	<b>Unit -2:CORE Banking and Retail Banking</b>

	Meaning – Concept-CORE banking – Retail Banking products and services
	<b>Unit-3:Central Bank</b> Central Bank – RBI – Functions
<b>Block-2: International Banking</b>	<b>Unit-1: Introduction</b> Introduction - Meaning – Features – Functions – Benefits
	<b>Unit -2:Modes of International banking</b> Correspondent banks- Representative offices- Branches and offices- Limited Branches-Subsidiary banks- Difference between International Banking and Multinational Banking
<b>Block-3: International Banking Operations</b>	<b>Unit-1:International Banking Operations</b> International Lending – Meaning - Forms – Risks – Policies- Other International banking activities – Investments - Private banking - Correspondent Banking - Deposit Accounts - Borrowings - Off-shore financial centres – Characteristics – types
	<b>Unit-2:Risks in International Banking</b> Risks in International Banking- credit risk- Market Risk- Settlement Risk- Liquidity Risk- Operational Risk- Legal Risk
<b>Block-4: International Finance</b>	<b>Unit-1:Introduction</b> Introduction –Meaning – Scope – goals - Emerging Challenges in International Finance
	<b>Unit-2:International financial transactions</b> Balance of Payment – Components - Deficit in Balance of Payment - Types of Capital Flows - FDI, FPI, FII
<b>Block-5: Foreign Exchange Market</b>	<b>Unit-1: Introduction</b> Meaning – Participants - Foreign Exchange Management in India- Retail and Wholesale Component of Indian Foreign Exchange Market
	<b>Unit-2:Regulatory framework</b> Role of FEDAI- FEMA and Regulatory Framework - Dealing Room Operations - Current Exchange Rate Systems
	<b>Unit-1:International Equity Markets</b>



<b>Block-6: Global Financial Markets</b>	International Equity Markets - Concept of Depository Receipts – ADR-GDR – Mechanism of Issue - Participants Involved - Concept of IDR
	<b>Unit-2: International Bond Market</b> Meaning and concept of International Bond Market - Concepts of Domestic Bond
	<b>Unit-3: Foreign Bonds</b> Concept and Types of Foreign Bonds - Concepts of Foreign Currency Convertible and Foreign Currency Exchangeable Bonds - Participatory Notes

#### **PRACTICAL ACTIVITIES: -**

1. Visit any bank branch and collect data on retail banking products.
2. Contact any forex firm and familiarise their forex operations.
3. Collect data on national and international bond market.
4. Familiarise with the rules and regulations of IDR.

#### **REFERENCES**

1. *International Banking Operations*, Indian Institute of Banking & Finance, Macmillan Publishers India Limited.
2. *International Banking Legal and Regulatory Aspects*- IIBF- MacMillan Publishers.
3. Goswami V.K. *International Banking*,
4. Apte P.G, *International Financial Management* McGraw Hill Education, New Delhi.
5. Bhalla. V.K, *International Financial Management*, Anmol Publications Pvt. Ltd. New Delhi
6. Pathe. P.M., *International Banking : Legal and Regulatory Aspects*, Macmillan India Ltd., New Delhi

**Research Methods/ Discipline Specific Courses**

### **QUANTITATIVE TECHNIQUES**

## H24CM01DS

(Credits: 4)

### OBJECTIVES

The course helps learners understand and apply the probability distributions for business decision making. It imparts the theoretical knowledge of sampling method and estimation. Learners can make use of correlation and regression in different variables related to business operations.

### Course Outcomes:

After the completion of the course, the learner will be able to:

On completion of this course, the learners will be able to: apply and evaluate parametric and non - parametric tests

### COURSE OUTLINE:

BLOCK 1: PROBABILITY DISTRIBUTION

BLOCK 2: PARAMETRIC AND NON PARAMETRIC TESTS

BLOCK 3: CORRELATION AND REGRESSION ANALYSIS

BLOCK 4: STATISTICAL QUALITY CONTROL

Block	Unit
<b>Block 1: Probability Distribution</b>	<b>Unit 1. Introduction to Quantitative techniques-</b> Meaning- Application in business industry and management-Probability distribution
	<b>Unit 2. Binomial Distribution-</b> Bernoulli process- properties of binomial distribution- mean and standard deviation of binomial distribution-utility of binomial distribution-fitting of binomial distribution
	<b>Unit 3. Poisson Distribution-</b> meaning and properties of Poisson distribution- utility of Poisson distribution.

	<p><b>Unit 4. Normal Distribution-</b> normal curve-properties of normal distribution- utility of normal distribution - normal approximation to binomial distribution-normal approximation to Poisson distribution</p>
<p><b>Block 2: Parametric and Non Parametric Tests</b></p>	<p><b>Unit-1: Basic concepts</b> Sample statistic – population parameter – Standard error - Hypothesis testing –Level of significance- types of errors - Type I error and type II error</p>
	<p><b>Unit-2 Parametric tests</b> Normal distribution- Z test- t test- F test - Test for proportion – Analysis of variance - One way ANOVA and Two-way ANOVA- Meaning – Assumptions – Advantages – Disadvantages</p>
	<p><b>Unit-3 Non-Parametric tests</b> Chi square test– Test of goodness of fit – Test of independence – Contingency table- Sign test- (one sample and two sample test) – Wilcoxon Signed Rank sum test –Mann-Whitney U test – Kruskal Wallis H test – Wald Wolfowitz Runs test</p>
<p><b>Block 3: Correlation and Regression Analysis</b></p>	<p><b>Unit 1. Correlation</b>-Meaning– Types of correlation – Methods to study correlation- Karl Person’s coefficient of correlation- Errors in correlation- Probable error – Standard error- Spearman’s rank correlation – Partial correlation – Multiple correlation.</p>
	<p><b>Unit 2. Regression -</b> Meaning–Dependent variablesand Independent variables- Types of regression- Regression coefficients- Regression equations- Regression line – Standard error of estimate – Difference between correlation and regression.</p>
<p><b>Block 4: Statistical Quality Control</b></p>	<p><b>Unit 1. Statistical Quality Control-</b> Introduction – Meaning and definition of quality – Objectives of SQC</p>

	– Types of variations – Random variations and assignable variations
	<b>Unit 2. Quality control techniques-</b> Process control – Product control – Control chart for variables :– Mean chart – R chart and SD chart- Control charts for attributes :– p chart – np chart – c chart - Uses of Control charts.

### **PRACTICAL ACTIVITIES: -**

1. Conduct an experiment to measure the success rate of a marketing campaign where each customer either responds positively (success) or negatively (failure). Collect data from 50 customers and fit a binomial distribution. Calculate the mean and standard deviation.
2. A call center receives an average of 5 calls per minute. Use the Poisson distribution to calculate the probability that exactly 3 calls will be received in the next minute.
3. Formulate a null and alternative hypothesis for a study testing whether a new drug is more effective than the existing one. Discuss Type I and Type II errors in this context.
4. Use the Chi-square test to determine if there is a significant association between two categorical variables: customer satisfaction (satisfied, neutral, dissatisfied) and purchase frequency of a particular brand of smartphone (frequent, occasional, rare).

### **REFERENCES**

1. Anand Sharma, Quantitative Techniques for decision making, Himalya Publishing House 15 hours
2. Barry Render, Quantitative Analysis for Management, Prentice Hall of India
3. D.V.D. Vohra, Quantitative Techniques for Management

4. G.C. Beri, Business Statistics, Tata McGraw, Hill New Delhi
5. Gupta & Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India.
6. Gupta SP, Statistical Methods, S. Chand & Sons.
7. Levin & Rubin, Quantitative Approaches for Management, Pearson.
8. P.N. Arora, Sumeet Arora, S. Arora, Comprehensive Statistical Methods, S. Chand and Company Private Limited, New Delhi

### **Research Methods/ Discipline Specific Courses**

## **GLOBAL BUSINESS OPERATIONS AND INSTITUTIONS** **H24CM02DS** **(Credits: 4)**

### **OBJECTIVES**

The course introduces the concepts of Global Business and its environment. It helps learners understand the Entry Strategies followed by the firms in the Global Business.

### **Course Outcomes:**

After the completion of the course, the learner will be able to:

On completion of this course, the learners will be able to create awareness about the Multinational Companies, Regional Economic Integration, and Global Economic Institutions.

### **COURSE OUTLINE:**

BLOCK 1: GLOBAL BUSINESS

BLOCK 2: THEORETICAL FOUNDATIONS OF GLOBAL BUSINESS

BLOCK 3: MULTINATIONAL CORPORATIONS AND  
FOREIGN DIRECT INVESTMENT

BLOCK 4: REGIONAL ECONOMIC INTEGRATION

<b>Block</b>	<b>Unit</b>
<b>Block 1: Global Business</b>	<b>Unit 1. Global Business-</b> Meaning- Definition- Features -Significance - Drivers and Scope- Difference between Domestic and Global Business - Globalisation and International Business
	<b>Unit 2. Modes of Entry</b> - Licensing – Franchising-Joint venture-Strategic Alliance- Mergers and Acquisition- Contract Manufacturing-Counter Trade
<b>Block 2: Theoretical Foundations of Global Business</b>	<b>Unit 1. International Business Environment</b> - Components- Economic Environment- Technological Environment-Political environment– Legal Environment- Socio-Cultural Environment- Tools for Environmental Analysis -PEST Analysis - Porter’s Five Forces model
	<b>Unit 2. International Trade Theories-</b> Meaning– Types -Theories of International Trade – Mercantilism-Theory of Absolute Cost Advantage- Comparative Cost Advantage Theory- Heckscher- Ohlin Theory -Product Life Cycle Theory- National Competitive Advantage Theory.
<b>Block 3: Multinational Corporations and Foreign Direct Investment</b>	<b>Unit 1. Multinational Corporations -</b> Characteristics -Forms - Role -Issues with Multinational Corporations
	<b>Unit 2. Foreign Direct Investment-</b> Importance - Advantages -Disadvantages - Different kinds of FDI-FDI Policy Framework in India

	<b>Unit 3. Foreign Investment Implementation Authority (FIIA) - International Experience.</b>
<b>Block 4: Regional Economic Integration</b>	<b>Unit 1. Regional Economic Integration-</b> Level- Preferential Trade Area-Free Trade Area-Customs Union-Common Market-Economic Union-Political Union-Trade creation and diversion effects- Cross National Cooperation and Agreements-NAFTA-EU-SAARC- ASEAN.
	<b>Unit 2. WTO</b> - Basic Principles, various agreements- Functions and Areas of WTO-Pre WTO-Scenario-Difference between GATT and WTO – Trade Related Institutions - WTO and UNCTAD –Bretton Woods system-IMF and IBRD-functions- ADB.

#### **PRACTICAL ACTIVITIES: -**

1. Choose a multinational corporation (MNC) and analyze its global business operations. Discuss the features, significance, and drivers of its global expansion. Compare its global business strategy to its domestic business strategy.
2. Select a product or service and propose a market entry strategy for a foreign market. Evaluate the pros and cons of different entry modes such as licensing, franchising, joint ventures, and mergers.
3. Conduct a PEST analysis for a global company operating in a specific country. Discuss how the economic, technological, political, legal, and socio-cultural environments impact the business.
4. Explain the Comparative Cost Advantage Theory using a real-world example of trade between two countries. Illustrate how this theory applies to the selected example.

## REFERENCES

1. Francis C., International Business: Text and Cases- PHI Learning Pvt. Ltd. New Delhi.
2. Griffin, Ricky. R; and Michael, W.P. (2007). International Business: A Managerial Perspective, Prentice Hall
3. Hill, C. W., & Arun, K. (2017). International Business: Competing in the Global Marketplace (10th ed). McGraw Hill Education.
4. John. D, Lee. R., & Daniel S. International Business: Environments & Operations- Prentice Hall, New Delhi.
5. K. Aswathappa, International Business, Tata McGraw Hill Publishing Company Limited, New Delhi.
6. P. Subba Rao, International Business: Text and Cases- Himalaya Publishing House Pvt. Ltd. Mumbai.
7. Paul R. Krugman & Maurice International Economics: Theory and Policy - Obstfeld Pearson Education Singapore.
8. Sulphrey, M. M. and Safeer, M. M. (2017). Introduction to Environment Management, (4th Edition), New Delhi: PHI Learning Pvt. Ltd.
9. Sumati, V.(2011). International Business. Ane Books Pvt Ltd, New Delhi..
10. V.K. Bhalla, International Business S. Chand & Company Pvt. Ltd. New Delhi.
11. Varma, S. (2012). International Business (1st Ed.). Pearson.

### Additional Advanced Major Discipline Specific Course

### ADVANCED COST AND MANAGEMENT ACCOUNTING

**H24CM01AA**

**(Credits: 6)**

## OBJECTIVES

To comprehend and familiarize the established techniques, methods, and practices in strategic cost and management accounting to the learners



<b>Course Outcomes:</b>
After the completion of the course, the learner will be able to:
On completion of this course, the learners will be able to develop industrial behaviour among learners in the emerging business areas.

<b>COURSE OUTLINE:</b>
<p>BLOCK 1: METHODS OF COSTING</p> <p>BLOCK 2: STANDARD COSTING AND VARIANCE ANALYSIS</p> <p>BLOCK 3: ACTIVITY BASED COSTING (ABC)</p> <p>BLOCK 4: PRICING CONCEPTS AND DECISIONS</p> <p>BLOCK 5: TRANSFER PRICING APPLICATIONS</p> <p>BLOCK 6: STRATEGIC COST MANAGEMENT TECHNIQUES</p>

Block	Unit
<b>Block 1:</b> <b>Method of Costing</b>	<b>Unit 1: Job costing and Batch costing</b> Job Costing – Meaning – Procedure Batch Costing- Meaning- Procedure-Economic Batch Quantity
	<b>Unit 2: Process costing</b> Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for Byproducts
<b>Block 2:</b> <b>Standard Costing and</b>	<b>Unit 1. Material Variance</b> Material Cost Variance- Material Price Variance- Material Usage Variance-Material Mix Variance - Material Yield Variance

<b>Variance Analysis</b>	<b>Unit 2. Labour Variance-</b> Labour Cost Variance - Labour Efficiency variance- Labour Idle time variance - Labour Mix Variance - Labour Yield Variance
	<b>Unit 3. Overhead Variance</b> Fixed overhead variance - Variable overhead variance - Volume Variance - Expenditure variance - Capacity variance - Calendar Variance - Efficiency Variance
	<b>Unit 4. Sales Value Variance</b> Total Sales Variance - Sales price variance - Sales Volume Variance - Sales Mix Variance - Sales Quantity Variance – Sales Margin variance - Reconciliation of Budgeted Cost and Revenue with the help of Variances
<b>Block 3: Activity Based Costing</b>	<b>Unit 1. Basics of Activity Based Costing (ABC)</b> Features and purposes - Cost object - Cost Drivers - Product Costing under ABC–Activity Based Variance Analysis and Budgeting – Activity Based Cost Management
	<b>Unit 2: Preparation of Cost and Profit statement</b> Preparation of Cost and Profit statement under Traditional and ABC - Direct Product Profitability – Customer Profitability Analysis.
<b>Block 4: Pricing Concepts and Decisions</b>	<b>Unit 1: Pricing methods</b> Pricing Methods – Cost Plus Pricing – Pricing to earn targeted Profit - Variable Cost Pricing – Situations where MCP is applied-Incremental Pricing – Conversion Cost Method– Efficiency Curve Method Sealed Bid Pricing –Going Rate Pricing
	<b>Unit 2: Pricing strategies and Pareto Analysis</b> New Product Pricing Strategies – Skimming- Price Policy – Penetration Strategy Distributor Discount and its impact on Profitability – Pareto Analysis – Export Offer Pricing.

<b>Block 5: Transfer Pricing Applications</b>	<b>Unit 1: Transfer Pricing Models -I</b> Concept of Transfer Pricing – Objectives –Criteria for setting Transfer Prices- Cost Based TP – Market Price Based TP –Negotiated TP
	<b>Unit 2: Transfer Pricing Models -II</b> Negotiated Transfer Pricing - Advantages and limitations, pre conditions for negotiated transfer pricing – Meaning, advantages and limitations of Dual Rate TP System – Two Part Transfer Pricing- Problems involving same TP but Different Output Levels – Divisional Profit Analysis- Preparation of Profit Statement when different -TPs and Different output levels –Impact of Opportunity Cost on TPs
<b>Block 6: Strategic Cost Management Techniques</b>	<b>Unit 1. - Cost Accounting Standards</b> Importance of Cost Accounting Standards- Revenue Management Concept- (Importance to Production Channel and Customer Profitability Analysis)
	<b>Unit 2. Enterprise Performance Management (EPM)</b> Concept- meaning – importance - Application of EPM in Cost and Management Accounting.
	<b>Unit 3. Strategic Concepts and Applications in Cost and Management Accounting</b> Concept of better decision-Business Intelligence- Strategic map-Driver caused budgeting.
	<b>Unit 4. Behavioural Cost Management</b> Skill Development- Tech-production- Benchmarking (Advanced Concepts Only).

**PRACTICAL ACTIVITIES: -**

1. Analyze fixed and variable overhead variances for a manufacturing company based on the provided data. Explain the significance of each variance.
2. Prepare a product cost statement using both traditional costing and ABC for a company. Compare the results and discuss the benefits of ABC.

3. Evaluate the effectiveness of different transfer pricing methods for a multinational company. Discuss the advantages and disadvantages of market-based transfer pricing versus cost-plus transfer pricing.

## REFERENCES

1. Jain, S.P, Narang. K.L, & Simi. A., Advanced Cost and Management Accounting Kalyani Publishers, New Delhi
2. Arora M.N. Principles and Practices of Cost Accounting-Vikas Publishing House New Delhi
3. Colin Drury, Management and Cost Accounting, Cengage Learning India Pvt. Ltd, New Delhi.
4. Horngren, Foster, and Datar, Cost Accounting and Managerial Emphasis, Prentice Hall of India Pvt. Ltd, New Delhi
5. Khan. M.Y. and Jain P.K. Advanced Cost Accounting, Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.
6. Maheshwari SN. Cost and Management Accounting, Sultan Chand and Sons, New Delhi.
7. Prasad. N.K. Advanced Cost Accounting, Book Syndicate Pvt.Ltd, Kolkata
8. Tulsian. P. C. Practical Costing, Vikas Publishing House New Delhi

### Additional Advanced Major Discipline Specific Course

## BUSINESS POLICY AND STRATEGIC MANAGEMENT

**H24CM02AA**

**(Credits: 6)**

## OBJECTIVES

Introduce the concept of Business Policy and Strategic Management to the learners and make them understand its process and levels. Create a conceptual awareness on various strategies.

<b>Course Outcomes:</b>
After the completion of the course, the learner will be able to:
On completion of this course, the learners will be able to identify and link strategy formulation and implementation considering various environmental factors.

<b>COURSE OUTLINE:</b>
BLOCK 1: ENVIRONMENTAL ANALYSIS
BLOCK 2: ORGANISATIONAL RESOURCES AND CAPABILITIES
BLOCK 3: STRATEGY
BLOCK 4: STRATEGIC ALTERNATIVES
BLOCK 5: STRATEGIC FORMULATION
BLOCK 6: STRATEGIC IMPLEMENTATION, EVALUATION AND CONTROL

Block	Unit
<b>Block 1: Environmental Analysis</b>	<b>Unit 1: Environmental Analysis -I</b> components of environment -environmental scanning- PESTEL analysis- Environmental Threat and Opportunity Profile (ETOP)- organisational appraisal-SWOT analysis
	<b>Unit 2: Environmental Analysis -II</b> Industry and Competitive Analysis - competitive intelligence - Michael Porters' industry analysis-competitive analysis - Strategic Advantage Profile--Comparative advantage and Core competence- TOWS matrix
<b>Block 2: Organisational Resources and Capabilities</b>	<b>Unit 1: Resources and Capabilities-</b> Types and nature of resources and capabilities-Transforming Resources into Capabilities- Identifying and Appraising Resource and Capabilities-Strategic Fit
	<b>Unit 2: Growth Strategies-</b> Gap Analysis-Comparative Advantage - Competitive Advantage - Core Competence.

<b>Block 3: Strategy</b>	<b>Unit 1: Concept of strategy</b>  Concept of strategy- Meaning- Definition– Features of strategic management- process of strategic management- Levels of strategy
	<b>Unit 2: Strategic decision making</b>  Corporate and SBU Strategic decision making- Approaches to and process of strategic decision making -Mintzberg's modes of strategic decision making, Strategic Intent-Developing vision and mission- setting of objectives and goals.
<b>Block 4: Strategic Alternatives</b>	<b>Unit -1: Corporate Level Strategies</b>  Criteria and process, Corporate level strategies-Grand strategies-Generic Strategies- integration, intensive, Stability, Defensive, and Expansion Diversification
	<b>Unit 2: Retrenchment strategies</b>  Retrenchment strategies: sub-classification of strategies
<b>Block 5: Formulation of strategies</b>	<b>Unit 1: Approaches to strategies</b>  Approaches to strategy formulation-GAP analysis- BCG matrix- Synergy
	<b>Unit 2: Functional strategies</b>  Functional strategies- Production, Marketing, Finance and HR Strategies, - Strategic choice- process and policies
<b>Block 6: Strategic Implementation, Evaluation and Control</b>	<b>Unit 1. Strategic Implementation</b>  Structural-Functional and Behavioural Aspects of Implementation- McKinsey Seven S Model
	<b>Unit 2. Approaches to business</b>  Concept of Blue Ocean Strategy- Red Ocean Strategy- Purple Ocean Strategy - Evaluation and Control of Strategies
	<b>Unit 3. Types of Control</b>

	Evaluation and Control Criteria- Pre and Post Implementation - Implementation process and issues
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### **PRACTICAL ACTIVITIES: -**

1. Identify and appraise the resources and capabilities of a leading e-commerce company like Amazon. Discuss how these resources are transformed into capabilities and achieve strategic fit.
2. Formulate stability, growth, and retrenchment strategies for a hypothetical company facing declining market share. Discuss the principles and modes of strategic formulation used.
3. Apply the McKinsey Seven S Model to a well-known company undergoing significant change. Discuss the structural, functional, and behavioral aspects of its implementation strategy.
4. Analyze a company's approach to business using the concepts of Blue Ocean Strategy, Red Ocean Strategy, and Purple Ocean Strategy. Provide recommendations for future strategic moves.

### **REFERENCES**

1. Arthur A Thompson Jr, Strickland. (2010). "Strategic Management- Concepts and Cases" TATA McGraw Hill Company Ltd, Second Reprint, New Delhi.
2. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
3. Business Policy and Strategic Management, Subha Rao Himalaya Publishing House, Mumbai.
4. John Child and David Faulkner. (1998). Strategies of Co-operation: Managing Alliances – Networks and Joint Ventures. New Delhi: Oxford University Press.

5. Michal, E Porter: The Competitive Advantage of Nations, Macmillan, New Delhi
6. Patrick A. Gaughan Mergers, Acquisitions and Corporate Restructuring. New York: John Wily & Sons, Inc.
7. Sharma R.A, Strategic Management in Indian Companies, Deep and Deep Publications, New Delhi.