



BARASAT COLLEGE

(Affiliated to West Bengal State University)

DEPARTMENT OF COMMERCE

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COURSE OUTCOME

FINANCIAL ACCOUNTING - I

Paper 1: Semester 1 Subject Code : FACACOR01T

Unit	Topic	Course Outcome
1	Introduction : Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance. Bases of accounting: Cash Basis and Accrual Basis. Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.	To bring clarity in the minds of the students regarding the Accounting process and laying the basic foundation of Accounting and develop an Accounting sense.
2	Determination of business income : Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. The nature of depreciation--Accounting concept of depreciation--Factors in the measurement of depreciation--Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets; Change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. Reserves and provisions: Meaning; Objective; Types & Accounting. Capital and revenue expenditures and receipts (general introduction only). Adjustment and rectification entries	1. To recognize Revenue and Expense. 2. To know the process of valuation of inventories. 3. To know the concept of depreciation and the methods of computation of depreciation. 3. To gather knowledge about Capital and Revenue Expenditure. 4. To make the students aware about the process of rectification of errors in accounting and the process of recording adjustment entries.
3	Introduction to Accounting Standard : Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only). Introduction to Accounting Theory : Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting .	To bring clarity in the minds of the students regarding the Accounting process and laying the basic foundation of Accounting and develop an Accounting sense.
4	Final Accounts of Trading Concern : Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet.	To give an insight into the Accounting of Sole proprietary manufacturing concern through 'preparing Final Accounts'

5	<p>Financial statements from Incomplete records and of NPO :</p> <p>Preparation of financial statements:</p> <ol style="list-style-type: none"> from incomplete records of non-profit organization 	<ol style="list-style-type: none"> To make students understand the concept of converting Single Entry records to double entry records and to detect the missing figures by preparing relevant accounts. To gather knowledge about the preparation of Final Accounts of non-profit seeking concerns.
6	<p>Accounting for special sales transaction:</p> <p>Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee.</p> <ul style="list-style-type: none"> Accounting for sale on approval. <p>Sectional and Self balancing ledger :</p> <p>Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</p> <p>Insurance claim for loss of stock and for loss of profit :</p> <p>Loss of stock: Physical & ownership concept; Concept of under-insurance and average clause; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc.</p> <p>Loss of profit: Concept – Insured & uninsured standing charges, GP rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems).</p>	<ol style="list-style-type: none"> To acquire the knowledge of Consignment accounting. To know the accounting for sale on approval basis. To know how to prepare sectional and self-balancing ledger. To familiarize the students with the concepts of Fire insurance, Valuation of Loss, Average clause and ascertaining the claim amount.

PRINCIPLES AND PRACTICE OF MANAGEMENT

Paper 2 : Semester 1 Paper Code : FACACOR02T

1	<p>Introduction [20 L]*</p> <p>Management - Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Managerial tasks and skills.</p> <p>Different Schools of Management Thought: Classical School --- Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach.</p>	<ol style="list-style-type: none"> To induce the students with the basic concepts of Management. To make the learners aware about the knowledge and evolution of management. To familiarize the learners with the functions of management. To make the learners aware about the knowledge and evolution of management.
2	<p>Planning [10 L]</p> <p>Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures;</p>	<ol style="list-style-type: none"> To make students aware of the importance of planning in an organization.

	Strategic Planning --- Concept; Forecasting---Concept, Techniques	2. To make students aware of the barriers of effective planning and its remedial measures. 3. To make the students aware of the concept and techniques of forecasting
3	Organizing [20 L] Concept, Importance, Principles, Departmentation – Need, Basis, Principles; Delegation of Authority--- Elements, Steps, Barriers; Centralization and Decentralization of Authority; Span of Management -Concept and determining factors.	1) To familiarize the learners with the concept of organizing, departmentalization, delegation of authority and span of management
4	Directing and Staffing [20 L] Concept of directing, Importance of directing, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & Importance	1) To provide the learners with an insight about directing and staffing. 2) To make the learners understand the role of leadership in an organisation
5	Motivation, Co-ordination and Control [20 L] Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps, Control: Concepts, Importance and tools	1) To make the learners understand the role of motivation in getting services from the employees. 2) To make the learners aware of the importance of co-ordination and control in running an organization successfully. 3) To familiarize the learners with different tools to be used in controlling the affairs of a concern.

BUSINESS ECONOMICS

Paper 3 : Semester 1

Paper Code : FACAGEC01T

Unit	Topic	Course Outcome
1	Consumer Theory : Indifference curve approach: Consumer's preferences; Budget line; Consumer's equilibrium; Income consumption curve, Price consumption curve and the derivation of demand curve for a commodity (Normal, Inferior, Giffen); Hicksian decomposition of price Effect into income and substitution effect	To expose the learners to basic principles of Micro-economic theory and develops the skill of application of Microeconomics concepts to analyze the real life situations. . To present an overview of micro economic concepts and theories related to utility analysis

2	Demand & Supply : (a) Demand and Supply: Law of demand, Determinants of demand, Movements vs. shift in demand curve, Exceptions to the law of demand, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination. (b) Measurement of various Elasticity of demand, Elasticity of supply.	To give demand and supply side knowledge of Economics.
3	Production and Cost: (a) Production: Concept of production and production function, Homogeneous production function; Law of variable proportions; Isoquant: definition and properties, Return to scale. (b) Costs: Costs in the short run and in the long run.	To give supply side knowledge of economics and to enhance knowledge about aspects of production, cost and revenue.
4	Market Structure : (a) Perfect Competition: Assumptions --Theory of a firm under perfect competition, Demand and Revenue, Equilibrium of the firm in the short run and long run. (b) Monopoly: Short-run and long-run equilibrium of monopoly firm, Concept of supply curve under monopoly, Allocation inefficiency and dead-weight loss monopoly, Price discrimination. (c) Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumptions; Short run and Long run Equilibrium. (ii) Oligopoly, Duopoly – basic characteristics.	To give supply side knowledge of economics and to enhance knowledge about the understanding of market structure
5	National Income : National Income Accounting, Concepts of GDP, GNP, NNP, NDP, Real and Nominal National Income, Circular flow of income	To familiarize with the concepts of different types NI, e.g. GDP, GNP, NNP, NDP etc. and the method of accounting NI
6	Money and Inflation : Concept of demand for and supply of money --Quantity theory of money and Keynesian theory of demand for money, Measures of money supply, High powered money, Concept of Inflation, Demand-pull and cost push theories of inflation, Monetary and fiscal policies to control inflation	To present an overview of aggregates affecting working of the economy which includes macroeconomic aspects of demand for money, supply of money, goods market equilibrium, money market equilibrium, effects of monetary and fiscal policies.

COST AND MANAGEMENT ACCOUNTING

Paper 1: Semester 2

Subject Code : FACACOR03T

Chapter	Details	Course Outcome
1	Introduction : Definition of costing, Objectives of Cost Accounting And Management Accounting, Cost Accounting Vs. Management Accounting, Installing a good Cost Accounting System, Essentials of good Cost Accounting System, Cost concepts, terms and classification of costs:(Cost, cost object, types of cost, classification of costs, Direct and Indirect cost, Element wise, Function-wise, Behavior wise, Sunk Cost, Opportunity cost, Costing Methods and Techniques(introduction only)	*Explain the concept and role of cost accounting in the business management of manufacturing and non- manufacturing companies and know how it is different from financial and management accounting; *Define the different types of costs and their impact
2	Materials: Purchase of materials: Organization, Purchase procedure, Documentation, Determination of material purchase costs. Storage of materials: Need of storage, location and types, Functions of store keeper, requisition, receipt and issue and transfer of materials, storage record, accounting for material cost. Material Costs : Materials Control: Organization Tools : JIT purchase ; various stock levels; EOQ and ABC Analysis; Periodic Inventory; Perpetual inventory, Physical Verification; Discrepancies of stock and their treatment, Methods of Pricing Material Issues: FIFO,LIFO and Weighted Average, Treatment of Normal and Abnormal Loss of materials.	Explain idea about the procedure in procurement of material, stores and its documentation, valuation of material, techniques applied in inventory control.
3	Labour Employee Cost and Incentive Systems : Introduction, Recording Labour cost: Attendance and Pay roll Procedures (Time-Keeping, Time- Booking, Payroll procedure, payment of Wages- Piece rate , Differential piece rate , Time rate); Idle Time(Causes and treatment in Cost Accounting). Overtime (its effect and treatment in Cost Accounting) Labour Turnover (causes , impact and methods of calculating labour turnover). Main Principles for sound system of wage incentive schemes, labour utilization ; System of wage payment and incentives (Halsey, Halsey-Weir, Rowan and Emerson). Systems of Incentive Schemes for indirect Worker; Component of wages cost for costing purpose.	Explains basic idea of Payroll procedure, overtime and idle time. Charging of labour cost to various cost centers and various incentive schemes to labourers.
4	Overhead and Cost statement: *Introduction : Definition, classification of overhead. Cost Statement- Functional and Behavioral. *Manufacturing overheads: Allocation and Apportionment of overhead; Absorption of overhead ; various methods and their application; treatment of under-absorption/over-absorption of overheads. *Administration and Selling & Distribution Overheads and their charging : an introduction only.	Explains the idea of various types of overheads and how to make apportion of primary and secondary overheads to various cost centers. Learners will get the idea of treating under and over absorption along with cost estimation.

5	Cost Book-keeping : Non-Integrated System: Meaning & Features; Ledgers Maintained ; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation.	Students will get the idea how accounts are maintained in cost a/c under Non-Integrated System through Journal and Ledgers, types of ledger accounts to be prepared and how to record various costing transactions. Learner can now find out causes for differences in profit as per cost a/c and profit as per financial a/c and prepare a statement reconciling costing profit with financial profit for managerial decision making.
6	Costing Methods : Job Costing (Job Cost Cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Application of job-costing), Batch Costing . Contract Costing – Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract profit and Balance Sheet entries. Service Costing and output costing: Introduction; Motor Transport Costing only. Process Costing : Meaning, Features, Process Vs. Job costing, Principles of cost ascertainment for materials, Labour & Overhead; Normal Loss and Abnormal Loss and Gain and preparation of Process Accounts. Inter process profit (Simple cases).)	Students will understand the Job Costing methods along with the explanation of the accounting entries for cost elements under job costing methods. Determining cost for a job. Learner got insight as to where contract costing is applied, what are the steps in contract costing, how profit (Notional or Estimated profit) is ascertained of complete & incomplete contract they can ascertain the cost of a contract, progress payment, retention money, value of work certified, cost of work not certified. Idea of Escalation clause, Cost plus contract. Learner will get the idea of the cost accounting method for service sectors. State the units used in different service sectors. They will be able to calculate the costs for different service industries. List and explain the similarities and differences between job-order costing and process costing • Prepare journal entries to record the flow of costs in process costing systems with sequential production departments • Using weighted-average process costing – Prepare a table of equivalent units – Compute the cost per equivalent – Analyze total production costs for a department

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Paper 2: Semester 2

Subject Code : FACACOR04T

	Module: I – Marketing Management	Course Outcome
Unit – 1	Introduction to Marketing Management : Marketing Management: Definition, Nature & Importance. Distinction between selling & marketing. Traditional & Modern Concept of marketing. Concept of	1) Students will understand the concept of market, marketing, marketing management, marketing mix and market segmentation different concepts of marketing.

	<p>Marketing Environment: Micro & Macro environment of marketing.</p> <p>Marketing Mix: Concept & Elements.</p> <p>Consumer Behaviour: Meaning, Nature & Importance. Consumer decision making Process.</p> <p>Market Segmentation: Concept, Definition & Importance. Bases of Market segmentation. Factors determining Market Segmentation.</p>	<p>Different factors influencing marketing decisions.</p> <p>2) To make the learners aware about marketing environment in India and the competitive forces surrounding business enterprise.</p>
Unit – 2	<p>Product & Pricing :</p> <p>Product: Meaning & importance, Classification, Product Mix.</p> <p>Product life Cycle: Definition, Stages, Marketing Strategies in each stage. New product Development Process. Concept & Importance of Branding, Packaging, labeling.</p> <p>Price & Pricing: Concept & importance, Pricing methods & policies.</p> <p>Factors to be considered in pricing of a product.</p>	<p>1) To develop knowledge and understanding of marketing decisions related to product, place, price and promotion.</p> <p>2) To learn about the concepts of branding, packaging, labeling, product life cycle and pricing policies.</p>
Unit – 3	<p>Physical Distribution & Promotion :</p> <p>Distribution Channels: Meaning and Importance, Types of Distribution Channel. Factors determining choice of Distribution Channel. Promotion: Meaning & Importance, Promotion Mix Elements. Concepts of Advertising, Salesmanship, Sales promotion & Publicity. Functions of advertising, essential qualities of Good salesmen.</p>	<p>1) To make the learners understand distribution function and the types of role of intermediaries.</p> <p>2) To enable the learners to understand promotion and marketing communication tools</p>
Module : II Human Resource management (HRM) :		
Unit – 4	<p>Fundamentals of HRM :</p> <p>Meaning and concept of HRM. Evolution & Developments of HRM (in brief). Nature, objectives, importance, scope and functions of HRM, Job Analysis – Definition, Human resource planning Definition, features, objectives and needs. Levels of Human resource planning. Process of Human resource planning in an organization.</p>	<p>1) To familiarize the learners with the basic concept of Human Resource Management .</p> <p>2) To acquaint the learners with various aspects of Human Resource Planning</p>
Unit – 5	<p>Acquisition & Development of Human Resource :</p> <p>Recruitment of Human resources – Sources (internal & external) Advantages and disadvantages of internal and external sources of recruitment. Selection of Human resources – Definition, concept , significance and steps involved in selection process. Needs, objectives, and benefits of Training and Development. Difference between training and education. Different Training methods, their comparative advantages and disadvantages. A brief idea of staff welfare programmes and fringe benefits.</p>	<p>1) To understand the importance of Recruitment and Selection</p> <p>2) To understand the need and importance of training human resources.</p> <p>3) To ensure proper compensation and welfare facilities</p>
Unit – 6	<p>Maintenance of Human Resource :</p> <p>Job evaluation- Definition, Objectives, procedures and advantages. Job Analysis- Definition, uses, process, purpose methods and aspects (Job description & Job specification). Performance Appraisal - Meaning, objectives, methods of appraisal (brief concept of all traditional and modern methods along with their advantages and disadvantages). Potential Appraisal – objectives and requirements, Remuneration System. Industrial Relations- definition features & objectives, Factors influencing industrial relations. Conditions for sound industrial relations. Importance of industrial relations. Systems approach to industrial relations.</p>	<p>1) To critically analyze the performance of workers and employees in order to improve productivity.</p> <p>2) To discuss various methods of measuring and evaluating performance required and related training methods to be adopted</p>

BUSINESS MATHEMATICS AND STATISTICS

Paper 3: Semester 2

Subject Code : FACHGEC02T

Unit	Topic	Course Outcome
1	Set Theory Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.	To teach the use of set theory in real life.
2	Matrices and Determinants: Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule	To teach the mathematical concepts, principles of vector and matrix algebra, To Read and understand middle-level proofs. To Write and understand basic proofs. To Develop and maintain problem-solving skills.
3	Basic Mathematics for Finance Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function. Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit. Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.	To teach the mathematical concepts and principles of multivariate calculus, differential equations and their applications in business and economics. To Use mathematical ideas to model real-world problems
4	Basics of Statistics Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.	To identify the different types of data, and pictorial representation of data
5	Measure of Central Tendency & Dispersion Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties	To estimate "normal" values of a dataset, measures of dispersion are important for describing the spread of the data, or its variation around a central value. Two distinct samples may have the same mean or median, but completely different levels of variability, or vice versa.
6	Bivariate Analysis Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients.	This chapter helps to test the hypothesis of causality and association. It helps to predict the value of a variable that is dependent based on changes that happen to an independent variable.
7	Time-based Data: Index Numbers and Time-Series Analysis Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.	Index numbers are most commonly used in the study of the economic status of a particular region. The index number defines the level of a variable relative to the level in a particular period of time span. These index numbers serve as a measure to study the change in the effects of all the factors that cannot be measured or estimated on a direct basis. Time series analysis explains time series with different structures. It explains trend, seasonality, cyclical irregularity. It constructs stationary time series model.

BUSINESS REGULATORY FRAMEWORK

Paper 1 : Semester 3

Subject Code : FACACOR05T

Unit	Details	Course Outcome
1.	The Indian Contract Act,1872: <ol style="list-style-type: none"> Contract – meaning, characteristics and kinds, Essentials of a valid contract Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake Legality of objects and Consideration Void and Voidable agreements – Definition, Types and Distinction Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges 	To understand the Indian Contract Act, to gain ideas about offer and acceptance and how to discharge a contract.
2.	The Sales of Goods Act,1930 : <ol style="list-style-type: none"> Contract of sale, meaning and difference between sale and agreement to sell Conditions and warranties Transfer of ownership in goods including sale by a non-owner Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer 	To understand the Sales of Goods Act , to know ownership of goods transferred and also to get different aspects regarding unpaid seller.
3.	The Partnership Laws, 1932: <ol style="list-style-type: none"> Definition–Partner, Partnership Nature and Characteristics of Partnership Types of Partners Registration of a Partnership Firms consequences of non-registration Rights and Duties of Partners Dissolution of firms–meaning and grounds The Limited Partnership Act, 2008 : <ol style="list-style-type: none"> Definition Salient Features of LLP Advantages and disadvantages of LLP Differences between: LLP and Partnership, LLP and Company Incorporation of LLP 	<p>After studying the Indian partnership act of 1932, students will be able to define partnership and will also be able to list the essential features. They will be able to identify the provisions of the Indian partnership act of 1932 as regard to formation of partnership , methods of sharing profit & losses and method of dissolving partnership.</p> <p>After studying the LLP Act, 2008, students will a clear idea about and they can easily differentiate it with normal partnership.</p>
4.	The Negotiable Instrument Act,1881 : <ol style="list-style-type: none"> Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) Endorsement: Types of Endorsement Holder and Holder in Due Course, Privileges of Holder in Due Course. Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting 	To study the different aspects of Negotiable Instruments Act as applicable in India and use of negotiable instruments in business.
5	The Consumers Protection Act,1986 : <ol style="list-style-type: none"> Objectives and features of Consumers Protection Act Definitions – Complainant, Complaint, Consumer, 	After studying The Consumers Protection Act the students will learn the rights of consumers and

	Consumer Dispute, Defect, Deficiency, District Forum, Person c) Unfair trade practices d) Consumer Protection Council (Central, State and District – their constitutions and objectives) e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission	the procedure to protect the rights.
6	Electronic Commerce Act, 1998 : a) Definitions: Computer, Electronic signature, Internet, Information. b) Formation and Validity of Electronic Contracts (e -contracts) (Section 15) c) Effectiveness between parties(Section 16)	To study the Act the students will be acquainted with the different aspects of electronic contracts.

DIRECT TAXATION

Paper 2 : Semester 3

Subject Code : FACACOR06T

	Topic	Course Outcome
1	Introduction: Concept of direct and indirect taxes, assessment year, previous year, person, assessee, income, sources of income, heads of income, agricultural income, gross total income, total income.	Students will learn different Terminologies used in Income-tax Act and Rules.
	Residential status of individuals, place of accrual and receipt of income, incidence of tax.	Students will learn about the rules for determining residential status and taxability of different incomes under different residential status.
	Incomes exempted under section 10(1), 10(2A), 10(7), 10(10), 10(10A), 10(10AA), 10(10B), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(34A), 10(35), 10(38).	Students will be able to know the exempted incomes concerned with individuals and firm.
2	Computation of Incomes under the heads: Income from Salary	Students will be made aware of Income from salary, allowances, perquisites, retirement benefits and deductions from salary and also practical problems on the computation of income from salary
	Income from House Property	Students will learn about the annual Value, computation of house property income, practical problems etc.
3	Computation of Incomes under the following heads of income: (a) Profits and gains from business or profession [sec. 28, 32, 35, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 37(2B), 40A(3), 43B.]	Students will be acquainted with allowed and disallowed incomes and expenses in computation of income from business and profession and solution of practical problems. The students will get an idea about provisions and deductions allowed to business /professional income of assessee.
	(b) Capital gains: Meaning and types of capital assets, simple computation of STCG and LTCG	Students will learn about short-term and long-term capital gains and their taxability, exemptions available and practical problems with solutions.
	(c) Income from other sources (excluding deemed dividend).	Students will be acquainted with the incomes to be computed under this head.

4	Computation of Total income and tax liability : Aggregation of income Set-off and carry forward of losses Deductions under section 80C, 80CCC, 80CCD, 80CCE, 80CCG, 80D, 80DD, 80ddb, 80E, 80G and 80GG, 80TTA, 80U Computation of total income of individuals, tax liability of individuals, rebate, TDS from salary, net tax liability.	Students will be able to know the procedure of calculation total taxable income, set-off and carry forward of losses, deductions available u/s 80 for savings, expenses, donations, etc. They will learn calculation of tax liability, tax rebate, etc.
5	Assessment of Income : Due dates for filing of return, defective return, revised return, belated return, self-assessment, scrutiny and best judgement assessment. Advance payment of tax for individuals (due dates for advance payment of tax for individuals, consequences of failing to pay advance tax without computations of interest).	Students will be made aware of the dates of filing of different types of return by individual and other assesses. Students will be able to know the due dates of payment of tax and the consequences of failing to pay advance tax.

FINANCIAL ACCOUNTING II

Paper 3 : Semester 3 Subject Code : FACACOR07T

	Topic	Course Outcome
1	Partnership Accounts – I : (a) Profit and Loss Appropriation Accounts : Capital & Current A/C, Correction of appropriation items with retrospective effect.	This chapter will equip the learners with the knowledge of appropriation of profit, rectification of wrong appropriation of profit with prospective and retrospective Thus the chapter will enable them to face practical situations in respect of distribution of Partnership profit.
	(a) Change in Constitution of Firm : Change in profit sharing ratio, Admission, - treatment of Goodwill, Retirement, Retirement cum Admission –revaluation of assets and liabilities (with/without alteration of books), treatment of reserves and adjustment relating to capital, treatment of Joint Life Policy, Death of a Partner.	The students will learn the accounting treatment of admission of partner, retirement of partner, death of partner, treatment of Goodwill, Joint life policy, treatment of reserves, etc.
2	Partnership Accounts – II : (a) Accounting for Dissolution of Firm Insolvency of one or more partner, Consideration of private estate and private liabilities, Piecemeal distribution (Surplus Capital basis and Maximum Possible Loss Basis). (b) Conversion of Partnership into Limited Company	The students will learn the accounting treatment of dissolution of a partnership firm, conversion of partnership firm into limited company.
3	Branch Accounts :	The students will Develop the ability to

	<p>Concept of Branch, Types of Branches.</p> <p>Synthetic Method – Preparation of Branch Account, Branch Trading & P/L Account (at cost and at invoice price) – normal and abnormal losses.</p> <p>Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses.</p>	<p>understand the concept of Branch accounting and Preparation of Branch accounts under different circumstances. It will make students aware about the relation between a branch and its head office and their relevant transactions.</p>
4	<p>Hire Purchase and Instalment Payment System :</p> <p>(a) Meaning, Difference with Instalment payment system, Allocation of Interest.</p> <p>Partial and Complete Repossession.</p> <p>(b) Concept of Operating and Financial Lease (Theory only).</p>	<p>The students will understand the hire purchase system and how to maintain books of accounts for the same.</p> <p>The students will also learn the concept of operating and financial lease.</p>
5	<p>Departmental Accounts :</p> <p>Concept, Objectives of preparation of departmental accounts. Apportionment of common cost, Preparation of Departmental Trading & P/L Account, Consolidated Trading & P/L Account, Inter departmental transfer of goods at cost; cost plus and at selling price and elimination of unrealized profit.</p>	<p>The study will make students to understand the concept of Departmental Accounts and Interdepartmental Adjustments.</p>
6	<p>Investment Accounts :</p> <p>Preparation of Investment Account – treatment of brokerage, STT, cum and ex – interest, Valuation of Investment under FIFO and Average method.</p> <p>Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right).</p> <p>Transfer of securities (Simple problem).</p>	<p>The students will develop the knowledge of Investment Accounting.</p>

BUSINESS COMMUNICATION AND E-COMMERCE (Hons.)

Paper 4 : Semester 3

Subject Code : FACHGECO3T

	Module I Business Communication	Course Outcome
1	<p>Introduction</p> <p>Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures.</p>	<p>This introduce students to the Impact Business Communication and importance of listening skills.</p> <p>Introduce students to the theory and practice of communication Enable students to understand various barriers to communication along with resolving the same.</p>
2	<p>Types of Communication</p> <p>Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network</p>	<p>This unit helps to understand the effective modes and methods of communication in a Business situation.</p> <p>To enable students to know the difference between formal and informal ways of communication at work place.</p>

		To introduce students to the concept of Corporate Communication, Communication network.
3	Tools of Communication Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing	This unit introduce students to the impact of Technology on communication. The students will be able to practice modern forms of communication
4	Drafting Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan	Develop drafting skills of students regarding notice, circular, resolution minutes and reports. Students are trained to draft trade letters such as letters of inquiry, complaints, claims, adjustment, sales and grievance redressed letters and letters under right to information act. which will help students to firmly express their beliefs and feelings and how to make persuasive argument..
	Module II E-Commerce	
5	Introduction E-Commerce-meaning, nature, concepts, types, Advantages of E-commerce; forces behind e-commerce, e-governance [meaning, types, significance, and real life examples]	Provide the knowledge about an overview of E_Commerce and E_business Identify the unique features of e-commerce technology and their business significance To make the learners familiar with current challenges and issues in e-commerce
6	E-commerce business models Concept, Type: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B)	The students will get an idea about important business models of ecommerce and how they work in different business situation. Also enable students to understand the variations among different business models.
7	Digital Payment Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e payments.	Students should know the importance of digital payment, its methods, gateway options, digital currencies and signature along with the risk factors involved in digital payment.
8	New Trends in E-Commerce Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures	Enable students to get familiar with social commerce. Understanding digital marketing and role of social media platforms in e-commerce along with their pros and cons.

INFORMATION TECHNOLOGY & ITS BUSINESS APPLICATIONS

Paper 5 : Semester 3

Subject Code : FACSSEC01M

Unit	Module I Information Technology and Its Application in Business (Theory)	Course Outcome
1	Information Technology and Business: Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].	To understand the role of information technology in business. To know the different types of Information System and their implementation at management level
	Module II Information Technology and Its Application in Business (Practical)	
2	Word Processing : Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities	The students will develop the knowledge of creating business documents using word processing.
3	Preparing Presentations : Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.	After studying the topic the students will be able to create business presentations using information technology.
4	Spreadsheet and Computerised Accounting : Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPV, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.	The students will Develop the ability to use spreadsheet for the purpose of mathematical and statistical calculations and presentation of data. After studying Tally the students will be able to maintain computerized accounts.

	Tally – Basic Features.	
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COMPANY LAW

Paper-1 Semester-4 Subject Code-FACACOR08T

Unit	Topic	Details	Course Outcome
1.	INTRODUCTION TO COMPANY	Meaning and Definition–Features–Highlights of Companies Act 2013–Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company, Lifting of corporate veil.	To get a brief knowledge of different types of companies.
2.	FORMATION OF A COMPANY	Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage–Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage–Meaning & contents of Prospectus, Types, Mis-statement in prospectus and its consequences.	To understand the process of company formation and the role played by promoters in this regard. The will also get an idea of a Articles of Association and Memorandum of Association.
3.	COMPANY ADMINISTRATION & MANAGEMENT	Director (Concept and Definition), Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications)– Managing Director, Wholetime Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director	After studying this chapter, students will be able to various aspect of company directors.
4.	SHARE CAPITAL & DEBENTURES	Share Capital: Meaning, Types of shares, Provisions relating to issue of new shares, Allotment, forfeiture of shares, Provision for issue of ESOP, bonus shares, right shares, sweat equity, transfer of shares. Redemption of Preference shares. Debentures: meaning and provisions for issue and redemption. Rules in respect of payment of dividends.	This chapter gives an idea about the different sources of raising funds as well as the legal provisions regarding raising of funds.
5.	CORPORATE MEETINGS	Corporate Meetings - Shareholder and Board, Types of Meetings–Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E-voting, Video Conferencing, Board Meetings and Resolutions.	This chapter deals with the provisions with regard to holding of different corporate meetings.

INDIRECT TAXATION

Paper 2 : Semester 4 Subject Code : FACACOR09T

	UNIT-1: GST: Basic concepts : Concept of Goods and Service tax; Pre- and post-GST indirect tax structure in India; GST council; GSTN; Concept of – Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Recipient, Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST.	To equip the students with knowledge of GST
	UNIT-2: GST: Supply : Meaning of taxable event; Meaning of goods and services; Supply – Definition, Supply of goods and services, negative list; Different types of supply – taxable supply, zero rated supply, exempted supply, continuous supply; composite or mixed supply; Meaning of Reverse Charge, Supplies of goods and services liable to be reverse charged, Composition Levy.	To make students more knowledgeable in the field of supply of goods and services as per GST Act
	UNIT-3: GST: Valuation, Time and Place of Supply : Transaction value – Meaning, Inclusion in and exclusion from transaction value; Time of supply – Statutory time for issue of invoice for taxable supply of goods or services; Determination of time of supply of goods; Place of supply – how to find out.	This chapter gives an idea about the valuation, time and place of supply as per GST Act
	UNIT-4: GST: Input Tax Credit and Tax Liability : Meaning of input tax, Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Time limit to avail input tax credit; Documentary requirements, Input tax credit for payment of SGST, CGST, UTGST and IGST; Payment of GST.	After studying this chapter the students will gather knowledge about Input Tax Credit and payment of GST.
	UNIT -5: GST: Registration and Returns : Persons liable to be registered; Persons not required to be registered; Procedure for registration; Voluntary registration; Tax Invoice; Bill of Supply, Receipt Voucher, Payment Voucher, Refund Voucher, Debit Note, Credit Note; GST returns and filing.	The students will learn about the procedure of GST Registration and filing of GST returns.
	UNIT -6: Customs : Definition as per Customs Act – Territorial waters, Indian customs waters, Goods, Customs Station, India, Imported Goods, Export Goods; Taxable event; Types of Customs duties; Valuation for Customs Duty (simple problems on transaction value only); Baggage; Flow patterns of Import and Export of goods.	The students will gather the knowledge of Customs Act.

COST & MANAGEMENT ACCOUNTING II

Paper 3 : Semester 4

Subject Code : FACACOR10T

Unit	Topic	Details	Course Outcome
1	Joint Product & By product	Meaning, Treatment and apportionment of cost; Decision relating further processing	Learners will understand the meaning of joint products and by-products and the difference between the two. It explains the accounting problems associated with the apportionment of joint cost. Understand what are subsequent costs Explain and understand the methods of apportionment of joint cost Understand the method of accounting for by-products
	Activity Based Costing	Problems of traditional costing; Meaning of Activity Based Costing; Cost analysis under ABC; Application of ABC (Simple Problems)	Produce an overview on activity-based costing. Identify ABC process, process variable and process cost rate. Describe the ABC process plan and the process quantity. Explain allocating fixed costs using activity-based cost accounting.
2	Budget and Budgetary Control	Budget and Budgetary Control; Principal budget factor, Merits & limitations; Preparation and monitoring procedures, Fixed and Flexible budget, Preparation of functional budgets – Concepts, Cash Budget.	The course will explain the meaning , essentials , objectives and importance of budget and budgetary control. Describe the process of preparing budgets. List the different types of budgets. Differentiate between fixed and flexible budget and Prepare fixed and flexible budget.
3	Standard Costing	Standard Costs and Standard Costing; Uses & Importance. Differences with Budgetary Control, Advantages & limitations; Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs (concepts only) Variances.	The course will explain the meaning of standard cost and variances. Differentiate between controllable and uncontrollable variances. Analyse and compute variances related to material, labour and overheads.
4	CVP Analysis, Marginal Costing	CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph.	Explain cost-volume-profit analysis along with application, advantage and limitation of marginal costing. break even chart, degree of operating leverage, and safety margin Prepare calculations using cost-volume-profit analysis tools

			Analyse business decisions using cost-volume-profit analysis
5	Marginal Costing and Management Decisions	Marginal Costing vis-a-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques	Explain the nature of short-term business decisions. Understand the concept of contribution analysis. Investigate some of the decisions for which contribution analysis is useful. Students would be able to solve various decision-making problems that take place in business.

ENTREPRENEURSHIP DEVELOPMENT

Paper 4 : Semester 4

Subject Code : FACHGEC04T

Unit	Topic	Details	Course Outcome
1	Introduction	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.	The students will get acquainted to the meaning and basics of entrepreneurship and the qualities of an entrepreneur
2	Entrepreneurship and Micro, Small and Medium Enterprises	Basic concept of business houses, Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflicts in family business and its resolution.	The students will get to know the new types of enterprises and the choice of ownership for small enterprises.
3	Sustainability of Entrepreneurship	Public and private system of stimulation, support and sustainability of entrepreneurship; Role of Central Government and State Government in promoting entrepreneurship; Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/ entrepreneur's associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity fund	The students will be acquainted with the role of government, industrial associations, business incubators and others in promoting and sustainability of entrepreneurship. The concept, role and functions of venture capital and private equity fund.
4	Sources of business ideas and tests of feasibility	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project	Students will get an understanding of methods of developing creativity and innovation.

		report; Project submission / presentation and appraisal thereof by external agencies, such as financial –non-financial institutions.	
5	Mobilization of Resources	Mobilizing resources for start-up -- Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers: Basic start-up problems	Students will get accustomed to the exercises on problem in relation to mobilization of resources for entrepreneurship development.

TAX RETURNS & FILING OF TAX RETURNS

Paper5: Semester – 4 Subject Code: FACHGEC04T

Unit	Topic	Details	Course Outcome
1.	Income Tax Returns	a) PAN and TAN-Procedure for application of PAN/TAN; Defective Return, Revised Return, Belated Return, Provisions regarding TDS from salary, interest on securities, horse racing, lottery. b) Advance Tax (simple problems). c) Interest - Interest u/s234A, 234B, 234C, (simple problems) d) Different Forms of Returns e) Different TDS Returns	After studying this chapter, students will get a clear idea about PAN, TAN ,TDS as well as penal provisions for non-compliance of advance payment of income tax.
2.	E-filing of Tax Returns	a) Preparation and submission of the Income Tax Returns b) View form 26AS, Upload return, View e-file returns, e-verification c) Use of e-tax calculator (including interest calculation u/s234A, 234B, 234C) d) E-Pay tax (Challan No. ITNS280 and ITNS281) e) e-TDS Return filing	This chapter helps the students to submit and prepare income tax return on online mode.

AUDITING

Paper 1 : Semester 5 Subject Code : FACACOR11T

		Course Outcome
1	<p>Introduction : Auditing : Introduction, meaning, objectives, basic principles and techniques, advantages and limitations, classification of audit. Audit planning and procedures – relevant documents.</p> <p>Internal Control - internal check and internal audit, vouching and verification of Assets and liabilities (including relevant SAP's)</p>	<p>The students' will be enriched with the knowledge pertaining to basic concepts of auditing.</p> <p>The students will get an idea of internal control and internal check.</p> <p>Students will be accustomed to the process of vouching of different transactions and the process of verification of assets and liabilities.</p>
2	<p>Audit of Companies : Audit of limited companies: Company auditor – qualifications and disqualifications, Appointment, Rotation, Removal , Remuneration , Rights and Duties , Auditor's Report , Liabilities of Statutory Auditors under the Companies Act , 2013.</p> <p>Divisible profits and dividend with special reference to depreciation, Provisions and reserves as per Companies Act, 2013.</p>	<p>Students would learn the qualification of a company auditor, the procedure of appointment removal and remuneration of company auditor.</p> <p>The learners will know the rights, duties and liabilities of a statutory auditor</p> <p>They will learn the rules and regulations of distribution of divisible profits, creation of reserves and auditor's duty in this respect.</p>
3	<p>Audit Report and Certificate : Audit Report - Definition, features, scope, value of Auditors Report , difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act, 2013, True and Fair View.</p>	<p>The students will understand how to prepare audit report and certificate. They will know the different types of Audit Report and the contents of Audit Report.</p>
4	<p>Audit of different Institutions : Audit of Educational Institutions, Library, Hospital, Club, Hotel, Transport Company and cooperative societies.</p> <p>Audit of Local Govt. - Gram Panchayat, Panchayat Samity and Zilla Parishad, Municipality and Municipal Corporation.</p>	<p>To make the students understand the techniques to be adopted for auditing of different institutions like Hospital, Club, Educational Institution, etc.</p> <p>The students will get an idea about the audit of Gram Panchayet, Panchayet Samity, Zilla Parishad, Municipality and Municipal Corporation.</p>
5	<p>Special Areas of Audit : Special features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit.</p>	<p>The students will be acquainted with different areas of audit work such as cost audit, management audit, tax audit, social audit, environment audit, etc.</p>

INDIAN FINANCIAL SYSTEM

Paper 2 : Semester 5

Subject Code : FACACOR12T

I	Financial System : Meaning and significance; Role of finance in an economy; Components of Financial system; Role of Regulatory Bodies, The structure of Indian Financial System	To have the learners acquainted with the role of finance in an economy. The students will learn the components of financial system and role Regulatory Bodies and the structure of Indian Financial System..
II	Financial Institution : Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; Reserve Bank of India:- Functions; Instruments of Monetary and Credit Control, Main features of Monetary Policy since independence. Development Banks: - Concept of Development bank and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, EXIM Bank, SIDBI, SFCs, and NABARD). Other Financial Institutions:- Life Insurance Corporation of India-Function, General Insurance Corporation of India-Function, Mutual Fund-Concepts, Types, Importance. Non Banking Financial Companies (NBFCs): - Definition, Function and Regulations of RBI over NBFCs.	Students will be able to understand role of Reserve Bank of India, commercial banks, development banks and other financial institutions in Indian Economy.
III	Financial Market : An overview of financial markets in India: Money Market: Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets ,Treasury Bill Market, Commercial Paper (CP), Certificate of Deposits, Concept of Repo, Reserve Repo; Recent trend in Indian Money Market. Capital Market: - Concept, Security market, Primary & Secondary markets: Functions & Role; Functionaries of stock exchanges: Brokers, Sub-Brokers, Jobbers; Role of Stock Exchange in India; Recent trend in Indian Money Market.	To make students acquainted with the concept, structure and functions of money market and capital market. To gather knowledge about the functionaries of stock exchanges.
IV	Investors' Protection : Concept of investors' protection ; Grievances regarding new issue market and Stock Exchange transactions and Grievance Redressal Mechanism in Stock Exchanges; Role of The SEBI, Judiciary & Media	The students will also have an understanding of the concept of investors' protection and Role of the SEBI.
V	Financial Services : Merchant Banks: Functions & Roles, SEBI Regulations; Credit rating: concept & types, Functions & limitations.	To introduce learners with the functions and roles of merchant bank and SEBI Regulations. To know the concept, functions and limitations of credit rating.

BANKING AND INSURANCE

Paper 1A : Semester 5 Subject Code : FACADSE01T

1	Introduction : Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.	To make the learners aware about the prevailing Banking scenario in India. Students will also be able to understand about customer & general & special relationship between Banker & Customer.
2	Cheques and Paying Banker : Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	Students will be able to understand how to draw cheques, & implication of crossing.
3	Bank Lending : Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities, NPA Management.	To make the learners aware about different types of advances offered by banks and to get an idea about NPA
4	Internet Banking : Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.	The students will also have an understanding of UPI, NPCI, various e-payment systems and E-banking & net banking concepts.
5	Insurance : Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Need for coordination. Power, functions and Role of IRDA, Online Insurance.	To introduce learners with the origin of Insurance, scope, various types of risks and its types. They will also get some idea about IRDA.

CORPORATE ACCOUNTING

Paper 2A : Semester 5

Subject Code : FACADSE02T

1	COMPANY FINAL ACCOUNTS <ol style="list-style-type: none"> Introduction of Company Act relevant for preparation of Statement of Profit and Loss Account and Balance Sheet Preparation of Statement of Profit and Loss Account and Balance Sheet of domestic company Schedule III of the Companies Act 2013, treatment of Tax Transfer to Reserve, Dividend applicable Tax (out of Profit and Reserve) 	To introduce learners about Preparation of Company Final Accounts as per Companies Act, 2013.
2	Introduction of company and Accounting for Shares and Debentures: <ol style="list-style-type: none"> Documents of a Company: Maintenance of books of accounts including Statutory Books and Annual Return Meaning and types of shares ;Rules and Regulations according to Company Act 2013 relevant to issue and forfeiture of Shares Accounting for issue and forfeiture , re-issue of shares pro-rata, other than cash, to Promoters; Meaning of Debenture, Issue and Redemption of Debenture Bonus Shares and Right Shares- Rules and Accounting Procedures Underwriting of Shares- Rules and Accounting Procedures Employees Stock Option Plan- Rules and Accounting procedure for ESOP & ESPS. 	To help the learners to understand how to maintain the different statutory books to be maintained by a company. They will be familiarize with the theoretical and practical aspect of issue of shares and debentures.
3	Buy back of Shares and Redemption of Preference Shares : <ol style="list-style-type: none"> Rules and accounting for buy back Redemption of Preference Shares (with and without Bonus Shares 	To Study practical & theoretical application of Buy of shares and Redemption of Preference shares.
4	Valuation of Goodwill and Shares : <ol style="list-style-type: none"> Goodwill: Meaning and types; Valuation of goodwill using different methods, need for valuation Valuation of Equity Shares (both fully and partly paid) by using intrinsic value and yield value method & fair value, cum-dividend and ex-dividend; majority and minority point of view. Valuation of Preference Shares, Bonus Shares, Right Shares 	To describe the concept of valuation of goodwill and shares and different methods for valuing goodwill and shares.
5	Amalgamation, Absorption and Reconstruction of Company: <ol style="list-style-type: none"> Amalgamation- meaning and differences, causes of amalgamation, Recommendation and Application of AS-14 (old), Business Combination (Ind AS-103), Accounting for Amalgamation in the nature of merger and in the nature of purchase. Absorption of Company (with inter-company investment), Schemes for Amalgamation Reconstruction- Internal and External-Provisions, rules and accounting, Schemes for internal reconstruction. 	To give a comprehensive overview of Amalgamation, Absorption and Reconstruction.
6	Liquidation of Companies <ol style="list-style-type: none"> Meaning, types and procedures 1 Statement of Affairs 5 Liquidator's final statement of accounts 	To help the learners to aware about the concept of Liquidation of Companies. It also provide a guideline for Preparation of Liquidator's final statement of affairs.
7	Accounting for Holding Company <ol style="list-style-type: none"> Meaning, Legal requirements, relevant accounting standard 	To describe the concept of holding company and to understand method of

2) Consolidation Procedure as per AS 21(old) and relevant terms and issues as per Ind AS 27	preparation of consolidated balance sheet.
3) Preparation of Consolidated Balance Sheet (Simple Holding)	

CONSUMER BEHAVIOUR & SALES MANAGEMENT

Paper 1B : Semester 5

Subject Code : FACADSE03T

Unit		Course Outcome
1	Consumer Behaviour – Concept and Overview : Concept of Consumer Behaviour, model of consumer decision-making -- input, process, output. Steps in the process – need identification, information search, evaluation of alternatives, purchase decision, post-purchase behaviour.	Behaviour of consumers and their purchase decision process
2	Factors Affecting Consumer Behaviour : Internal: Needs and motives, perception, learning, attitudes, personality and lifestyle. External: Family, Reference groups, social class and culture.	Internal and external stimuli of consumer behavior.
	Unit 3: Consumer Versus Organizational Buying Behaviour : Characteristics, Consumer versus organizational buying behavior, factors affecting organizational buying behavior.	Understanding consumer and organizational buying with differences
	Unit 4: Sales Force Management : Objectives, Strategies, Structure, Size of Sales Force; Compensation of Sales Force. Recruitment, Selection, Placement, Transfer, Training and Development, and Grievance, Handling of Sales Force; Motivating, Leading and Communicating with the Sales Force; Performance Evaluation of Sales Force.	Understanding the objectives, strategies, structure, and size of sales force and Handling of Sales Force. Evaluation of the performance of the sales force
	Unit 5: Sales Management Process : Nature and Importance; Personal Selling as a Career; Steps in Personal Selling – Prospecting, Pre-approach and qualifying. Methods of Approaching a Customer; Presentation – Planning, Process and Styles; Handling Customer Objections; Types of Objections; Negotiations- Bargaining approaches, Bargaining Strategies and Tactics during Negotiation.	Understanding the detailed procedure of personal selling. Learning the procedure of handling customer objections.
	Unit 6: Salesmanship and Buyers' Behaviour : Functions and Qualities of a Salesman; Understanding Buyer Behaviour and Buyer-Seller Interactions; Product knowledge; Customer Knowledge; Relationship Management, Types of Selling; Effective Sales Process; Executing and Following up of Sales Order.	Understanding salesmanship in relation with organizational customer as well as individual customer.

PRODUCT & PRICING MANAGEMENT AND MARKETING COMMUNICATION

Paper 2B : Semester 5

Subject Code : FACADSE04T

Unit	TOPIC	COURSE OUTCOME
1	Product : Meaning & concept of Product, features, importance, classification, Levels of Product Service: Meaning & features. Classification of Services. Product Mix – length, width, depth, consistency, BCG Matrix. PLC – concept, features and strategies, uses and limitations, different shapes of PLC.	Understanding the product and service concept in details with reference to product mix policies, PLC concepts and strategies.
2	New Product Development : New Product – Definition, stages of New Product Development, factors affecting new product development, adoption process, diffusion of industrial innovation. New Product failure- reasons, test marketing – definition, advantages and disadvantages. Meaning & functions of Packaging, packaging strategies, packing notes and packing lists, Package Aesthetics, legal & ethical aspects of packaging, features of good packaging. Concept & Importance of Branding, Brand Selection Process; strategies, brand positioning, brand repositioning strategies, leader positioning and follower positioning	Concepts of new product development and causes of failures, basic concepts of packaging and branding with implications in business.
3	Pricing : Concept & Importance of Pricing, features of pricing, factors determining effective pricing, process of price setting, pricing objectives and methods, resale price maintenance – concept, advantages, disadvantages, importance of price in consumer buying process, various aspects of service pricing, price cartel, Pricing in Indian context, regulatory price environment.	Pricing concepts, process / methods and governmental regulations of pricing in organizational sector
4	Marketing Communications : Concept & Importance of Marketing Communication, Steps involved in the process of Communication, Barriers to Marketing Communication, Marketing Communication Mix: Concept & Elements, Concept and Importance of Advertising, Sales Promotion, Personal Selling & Publicity, Advertising Media: Types. New Trends in Marketing Communication.	Different modes and types of communication in business
5	Advertising Process : Advertising Appeal, Copy Writing, Headline, Illustration, Message, Copy Type, Campaign Planning, Different Types of Media, Media Planning, Scheduling. Advertising Agency Roles, Relationships with Clients, Role of Advertising Department, Measuring Advertising Effectiveness, Legal and Ethical Aspects of Advertising.	Detailed concept of advertising in business, Advertising agency and department with reference to legal and ethical aspects.
6	Sales Promotion: Meaning, Nature and Function, Types, Sales Promotion	Understanding sales promotional techniques.

	Techniques (Sample Distribution, Coupon, Price off, premium plan, Consumer contests, Displays Demonstration, Trade Fairs and Exhibitions, Role of Sales force, Limitation of Sales Promotion)	
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FUNDAMENTALS OF COMPUTER

Paper 1C : Semester 5 Subject Code : FACADSE05T

Unit	Topic	Course Outcome
1	Digital Computer Systems: Evolution of Digital Computer Systems – supercomputer, mainframe, minicomputer, server, microcomputer, workstation; Mobile Computing; Block Diagram of Digital Computer Systems; Functioning of Microprocessor; Data processing - Machine Instruction Cycle; Computer Hardware I/O Components; Computer Memory Hierarchy.	To understand to basic hardware component of the computer, different types of computer. It is very useful when the time comes to upgrade or replace any parts of the computer.
2	Computer Software : Programming languages – Low level and High level; Systems Software - Machine language, Assembly Language, Operating Systems – features, types; Systems Control Programs – Disk Operating System and Batch File Programming; Language processors - Translator, Compiler and Interpreter ;High level language - Application Software, Utility Software, Open Source OS & software; Software Security Issues, Ethical Hacking.	To understand about different types of programming languages, language translators and types of software. This knowledge will be required at the time of different type of software installation.
3	Number System and Binary Arithmetic : Positional Number Systems – Decimal, Binary, Octal, Hexadecimal; Data Representation – decimal binary & alphanumeric representation (BCD, EBCDIC, Gray Code, Unicode, ASCII); Fixed Point and Floating Point Representation; Binary Arithmetic – Addition, Subtraction, Multiplication; Signed Number Representation – One's Complement, Two's Complement.	To understand how computer performs different arithmetical and logical calculations. The entire computer architecture depends upon number system as computer can understand only two states 0 and 1 (binary).
4	Logic Gates and Boolean Algebra : Digital Logic Gates; Boolean Algebra; Representation of Boolean function – Truth Table, Logic Diagrams, Simplified Circuits.	To understand about the Digital Logic Circuit. Logical Operations are performed using Boolean Algebra which makes the circuit design more economical and simple.
5	Basic Programming Techniques – an Overview : Program execution modes – Batch, Online, Time-sharing; Procedure-Oriented Programming (POP) - Algorithm and Flowcharting techniques to a given problem (branching, looping); Object-Oriented Programming (OOP) – meaning of Object, Class, Data Abstraction & Encapsulation, Inheritance, Polymorphism, Dynamic Binding, Message Passing; Benefits & applications of OOP; Structured Programming.	Coding skills can be used to set business set up with software that connects employees from across all departments and make it easy for everyone to communicate with each other.
6	Programming in Basic / C/ C++(Practical) : Basic Syntax; Saving, Running, Merging, Erasing Programs, Getting Data into the Memory, Restore Statement; Workings with constants & variables, arithmetic	Coding helps to improve logical thinking skills by allowing students to see problem from a new perspective. For this practical

	expressions, relational expressions, printer controls, jumping (GO TO statement), branching (IF..THEN statement), looping (FOR WHILE statement), subscripted variables, functions & subroutines.	class of coding is always needed.
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DATABASE MANAGEMENT SYSTEM & NETWORKING

Paper 2C : Semester 5

Subject Code : FACADSE06T

Unit	Topic	Course Outcome
1	Introduction to DBMS: Concepts of database and database management system(DBMS). Data abstraction. Architecture – three schema architecture. Administration roles.	DBMS can improve data processes and increase the business value of the organization's data assets, freeing users across the organization from repetitive and time consuming data processing tasks.
2	Data models & Languages : hierarchical model, network model and relational model. Database languages: Data Definition Language (DDL), Data Manipulation Language (DML), and Data Control Language (DCL).	To know how data is stored, connected, accessed and updated in the DBMS.
3	SQL – An Overview: SQL constructs, embedded SQL , Query & Query Optimization Techniques. (Practical)	To know SQL. SQL is used to access data within the relational database.
4	Database Design & Normalisation : Design phases - conceptual, logical and physical . ER diagram and model. Database Normalisation: Concept. Normal forms - 1NF, 2NF, 3NF, BCNF.	To know the technique of organizing data in DBMS.
5	Indexing; Single level indexing - Primary, Clustering, Secondary. Multilevel indexing.	To know how to optimize the performance of database by minimizing the number of disk accesses required when a query is processed.
6	Networking Internet and E-Communication : Data Transmission, Goal of Network, Network Architecture, LAN, WAN, Various Topologies, Communication Media, Basic Network Concepts, Client-server Concept, Internet – concept, history, Development in India,	To have basic idea on different types of networking, network architecture, networking models and uses and working principles of computer networking.

ENTREPRENEURSHIP DEVELOPMENT

Paper 2 : Semester 5(Gen) Subject Code: FACSSEC03M

Unit	Topic	Course Outcome
I	Introduction : Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.	The students will get acquainted to the meaning and basics of entrepreneurship and the qualities of an entrepreneur
II	Entrepreneurship and Micro, Small and Medium Enterprises : Basic concept of business houses, Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflicts in family business and its resolution.	The students will get to know the new types of enterprises and the choice of ownership for small enterprises.
III	Sustainability of Entrepreneurship : Public and private system of stimulation, support and sustainability of entrepreneurship; Role of Central Government and State Government in promoting entrepreneurship; Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/ entrepreneur's associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity fund	The students will be acquainted with the role of government, industrial associations, business incubators and others in promoting and sustainability of entrepreneurship. The concept, role and functions of venture capital and private equity fund.
IV	Sources of business ideas and tests of feasibility : Significance of writing the business plan/ project proposal; Contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non financial institutions.	Students will get an understanding of methods of developing creativity and innovation.
V	Mobilization of Resources : Mobilizing resources for start-up -- Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers: Basic start-up problems	Students will get accustomed to the exercises on problem in relation to mobilization of resources for entrepreneurship development.

FINANCIAL MANAGEMENT

Paper 1 : Semester 6

Subject Code : FACACOR13T

Unit	Topic	Course Outcome
1(a)	Financial Management - an Overview : <ul style="list-style-type: none"> Definition, Scope and Important functions of Financial Management Emerging Role of Finance Manager Financial Goal: Profit maximization vs. value maximization 	To make the learners aware about the conceptual knowledge of Financial management.
1(b)	Concepts of Value and Return : <ul style="list-style-type: none"> Time Value of Money: concepts and reasons Compounding and Discounting techniques Concepts of Annuity and Perpetuity. Risk-return relationship (concepts only) 	To enable the learners to understand the significance of time value of money as well as to assess the risk-return relationship.
2	Sources of Finance and Cost of Capital : <ul style="list-style-type: none"> Different sources of finance : Long term and Short term sources Cost of Capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs – (computation of Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital); Weighted Average Cost (its computation), rationale of after-tax-weighted-average cost of capital and marginal cost of capital (its computation). 	To help the learners to understand different sources of fund and to estimate the cost of funds.
3(a)	Leverage : <ul style="list-style-type: none"> Concept, types and significance of leverage, Concept of Business Risk and Financial Risk – Derivation of Operating and Financial Leverage and Combined Leverage, Trading on Equity EBIT-EPS analysis –Financial break even, Indifference Point. 	To help the learners get familiarize with the theoretical and practical aspect of different types of leverages.
3(b)	Theories of Capital Structure : Meaning and Importance of Capital Structure, Factors influencing Capital Structure, Linkage between Cost of Capital and Capital Structure, Designing Optimum Capital Structure, constraints, Features of sound capital structure, Various Capital Structure Theories (excluding M-M model).	To familiarize the learners with the fundamental aspects of various capital structure theories.
4	Working Capital Management : <ul style="list-style-type: none"> Concept of Working Capital; Types of Working Capital, Determinants of Working Capital, Meaning of Working Capital Management Estimation of Working Capital Needs; Operating or Working Capital Cycle. Various sources of finance to meet the working capital requirements Management of component of working capital- Management of Cash, Receivables, Inventory (Basic Concept). 	To help the learners to aware about the concept of working capital and methods for determination of working capital .
5 (1)	Capital Expenditure Decisions : <ul style="list-style-type: none"> Meaning, Objectives & Importance, Techniques of Decision Making; Concept of Cash Flow; Cash flow vis-a-vis profit and determination of Cash Flow Non-discounted and Discounted Cash Flow Approaches 	To study the concept of Capital expenditure decision, estimation of cash inflow and outflow, taking into account the time value of money.
5(2)	Capital Expenditure Decisions : <ul style="list-style-type: none"> Payback Period Method, Accounting Rate of Return and their relative merits and demerits 	To Study practical application of different capital expenditure decisions.

	<ul style="list-style-type: none"> Discounted Payback Period, Net Present Value, Profitability Index, Benefit cost ratio, Internal Rate of Return, Relative merits and demerits of the methods (excluding replacement decision) <p>Ranking of Competing Projects, Capital Rationing (elementary level).</p>	
6	<p>Dividend Decisions :</p> <ul style="list-style-type: none"> Meaning, nature, Significance and types of dividend; dividend and retention; concept of pay-out ratio, retention ratio and growth Dividend Policies and formulating a dividend policy. Dividend theories; Walter's Model, Gordon's Model, 	To Study practical application of different capital expenditure decisions.

RESEARCH METHODOLOGY

Paper 2 : Semester 6 Subject Code : FACACOR13T

Unit	Topic	Course Outcome
I	Introduction to Research Methodology, Research Process and Design: Definition, Meaning, Objectives and Categories of Research, Features of good research studies, Types of Research Studies, Scientific & non scientific methods, Research Methods & Research Methodology , Research Problem formulation and statement of research objectives – definition, selection of the Problem– techniques involved; Meaning, need, features of Research Design	To enable the learners, get acquainted with concepts, principles and methods of research methods, process and research design.
II	Sampling Design & Measurement Scales : Some Fundamental Definitions and Need for Sampling, Different types of sampling, Basic concepts of statistic, parameter, Standard Error, Important Sampling Distributions. Concept, meaning and definition of measurement and scaling. Types of data and measurement scales- nominal, ordinal, interval and ratio. Concept of reliability and validity – Basic Concepts.	To enable the learners to get an insight into sampling techniques and measurement scales.
III	Methods of Data Collection and Data Analytics – Basic Concept : Concept of Primary data and secondary data. Methods of Collection of Primary Data. Questionnaire Design. Concept of Null hypothesis , alternative hypothesis, Type-I error, Type-II error, level of significance and power of a test. Parametric tests (considering univariate single/two /three population set up)--- z -test, t- test, F- test . Nonparametric tests - χ^2 test.	To give the learners an opportunity to learn how to collect and analyse primary and secondary data, framing of questionnaire and testing of parametric and non-parametric tests.
IV	Interpretation and Report Writing : Interpretation – Meaning, techniques, precaution, significance of Report Writing, Steps in Writing Report, Layout and Types of the Research Report, Oral Presentation, Precautions, Procedure of writing Bibliography, Use of Computer & Computer Technology.	To strengthen the knowledge of learners with respect of interpretation, report preparation and writing bibliography. They will also get an opportunity related to computer applications in research analysis

Unit	Details	Course Outcome
1	Introduction to Financial Statements Analysis: Nature and Component of Financial Statements; Meaning and needs of FSA; Sources of financial information; Parties interested in FSA; Techniques of financial statement analysis – Comparative Statement – meaning, preparation, uses, merits and demerits; Common-size Statement – meaning, preparation, uses, merits and demerits; Trend Analysis – meaning, determination, uses, merits and demerits	To introduce learners to provide an overview of financial statement analysis and to introduce some basic tools for analysing the FSA.
2	Ratios for FSA: Meaning, objective, classification of financial ratios; Advantages and limitations; Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness; Preparation of financial statements and statement of proprietor's fund from the given ratios.	To give a comprehensive overview of financial ratios, To introduce the concepts, techniques and interpretation of various financial ratios.
3	Fund Flow and Cash Flow Statements: Concept of fund, Meaning and objectives of fund flow statement, various sources and applications, advantages & limitations of fund flow statement; Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statement as per relevant Accounting Standard; analysis and interpretation of the cash flow position.	To facilitate the learners to develop adequate knowledge about fund flow and cash flow analysis. They will also come to know about mobilization of resources and further utilization of resources. They will also be able to portray the relationship among operating, financing and investment activities.
4	Equity Analysis: Value and price; Dividend Discount Model; Deciding the appropriate cash flow for discounting; Free cash flow to the firm; Free cash flow to equity; Price-Earnings Ratio; Why P/E multiples vary; Du Pont Formula.	To help the learners to aware about the concept of equity valuation and methods for determination of equity valuation.
5	Corporate Distress Prediction: Concept, causes and symptoms of corporate financial distress; Prediction of corporate distress using Altman Z-score, multiple discriminant analysis and decision-tree analysis.	To understand the concepts and techniques for assessing the corporate distress

BUSINESS ETHICS & CORPORATE GOVERNANCE

Paper 4A : Semester 6

Subject Code : FACADSE08T

Module I :Business Ethics		
Unit	Topic	Course Outcome
1	Introduction Nature of business ethics; ethics and morality; ethics versus law; Kohlberg's six stages of moral development; teleological approach; deontological approach	To understand the concept of business ethics, Learners will be able to differentiate between ethics and morality ;ethics and law.They will also able to understandKohlberg's theory of moral development; teleological approach; deontological approach
2	Social Aspects of Business Ethics Stakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader;	To understand significance ofStakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader.
3	Managing Ethical Dilemmas Meaning and nature of ethical dilemma; characteristics of ethical dilemmas; the dilemma resolution process; common ethical dilemma in finance, marketing and HRM	Learners will able to analyseethical dilemma and its characteristics. To learn the applicability of ethics in dilemma resolution process; in finance, marketing and HRM.
Module II : Corporate Governance		
4	Framework of Corporate Governance in India Meaning; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; board committees and their functions; shareholders grievance committee; investors relation committee; risk management committee; audit committee; corporate governance reforms in the Companies Act, 2013	To understand governance structures in different countries and also able to understand the role and responsibility of different stakeholders in large corporates.
5	Major Corporate Scandals in India and Whistle-blowing policy : Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers; the whistle-blower legislation across countries; recent developments in India	Learnerswill understand corporate governance and ethics through Various real case studies.
6	Corporate Social Responsibility (CSR) Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013	To study the business practices, CSR and Corporate Governance practiced by various organization and adoptability of various provisions of Companies Act,2013 in this respect

RETAIL MANAGEMENT & MARKETING OF SERVICES

Paper 3B : Semester 6

Subject Code : FACADSE09T

Unit	Topic	Course Outcome
	Module I : Retail Management	
1	Introduction to Retail Management Meaning/Definition of Retail Management; Importance; Functions. Retail Formats Concept; Types of Retailing – Multi Channel Retailing, Single Retailing in India Present scenario of retailing in India; Factors determining Growth of Retailing in India; Impact of Retail in Nation's Economy;	Understanding retail management with its formats in the context of India.
2	Pricing in Retail Concept of Pricing in Retailing; Factors affecting Retail Pricing; Importance of Retail Pricing.	Basic concepts on Pricing a product for retail sector.
3	Promotion in Retail Need and Objective of Promotional Mix in Retailing; Promotional Mix and Strategy development; Customer Relationship Management.	Understanding the promotional mix and its use to promote retail business. To know customer relationship management .
	Module II : Marketing of Services	
4	Introduction to Services Marketing – Overview Concept of services; Types; Function; Nature; Characteristics; Understanding Services Customers; Impact of service marketing in the economy of a country. Managing Services Quality; Relationship marketing – Concept; Service Communication Mix; Communication Strategy.	Concept of Service mix and relationship marketing in business.
5	Issues in Marketing Mix of Services Service- Product or Packages; Pricing in Services; Place in Services; Promotion of Service; People in Services; Physical Evidence; Process Management.	Implications of product, pricing, place and promotion (4Ps) in service sector.
6	Service Marketing in Non-profit and profit Organizations Travel and Tourism; Financial Services; Information Technology Services; Media Services; Health Care Services; Educational Services	Implications of 4P's in service sector. Concept of service mix in Govt. and Private sectors.

RURAL MARKETING & INTERNATIONAL MARKETING

Paper 4B : Semester 6 Subject Code : FACADSE10T

Unit	Topic	Course Outcome
1	Rural Marketing – An Overview: Concept, scope and importance, rural vs. urban marketing, Current trends in Rural Markets in India. Characteristics, Attitude and Behaviour, Buying patterns and factors influencing rural consumer.	Detailed concept of Rural marketing with reference to buying pattern of rural customers. Basics of Urban marketing concept.
2	Rural Products & Organisations – Different Types : Types of products – seeds, fertilizers, agro chemicals and their markets, Role of Government and other Organizations in Marketing Agricultural Products. Types of Co-operative marketing, Structure of co-operations, Problems of Rural Marketing and Agricultural Marketing.	Understanding various Rural products and various institutions (Co-Operative), role of government in Rural and agricultural marketing.
3	International Marketing – An Overview : Definition of international marketing, domestic vs. international marketing, process of internationalization, EPRG framework	Basic concept of International marketing with EPRG framework
4	International Marketing Environment : Economic -cultural – culture and its characteristics, influence of culture on consumption decisions, political and legal environment	Different environments which have control on International market.
5	International Marketing Strategy & Documentation : International product life cycle, branding, Promotion strategies, standardization versus adaptation; Distribution: methods of entry into foreign markets, foreign market channels; International pricing methods: transfer pricing, dumping, countertrade, factors affecting pricing. Process of importing and exporting; Documentation: certificate of origin, bill of lading, letter of credit.	International PLC & Branding along with 4P strategies relevant to the international context, concept of importing & exporting along with documentation.

INTERNET & WWW AND FUNCTIONAL E-BUSINESS SYSTEM

Paper 3C : Semester 6 Subject Code : FACADSE11T

Unit	Topic	Course Outcome
	MODULE 1:	
1	Working of the internet with TCP/IP: Origin of TCP/IP. TCP/IP communication architecture, Internet Architecture, Working of TCP/IP, TCP/IP Applications-FTP, Telnet, Simple Mail Transfer Protocol, Network File System. (Practical)	Gain practical knowledge on TCP/IP communication architecture, FTP, Telnet SMTP and NFS.
2	Internet Concepts: WWW, Internet and E-Commerce, Linking to the Internet, Internet Address, Internet Tools- Information Retrieval tools (ftp, Gopher), Communication Tools (Email, FTP, Telnet, Usenet), Multimedia Information Tools (Home page), Information Search Tools (Archie, Veronica, WAIS). Domain Name System.	Gaining basic concept of internet which allows students to easily obtain information they require.
3	Intranet and Extranet: Intranet, Intranet vs. Groupware, Intranet Hardware, Intranet Software, Intranet Services (Web (HTTP) Publishing, HTML,), Communication Systems (Email, Fax), Software used in Electronic mail, Electronic Meeting Systems (Audio conferencing, Video Conferencing, Groupware), Extranet.	Understanding about intranet and extranet and their advantages.
4	Internet Security: Security on the internet, Network and Website Security Risks, Site Hacking, Security Incidents on the internet security and email, network and website security, Firewall (Concept, Components and Constituents, Benefits), Enterprise-wide security Framework, secure physical-infrastructure).	Know about network security and prevent data from unauthorized access.
	MODULE 2:	
5	Applications of E-Business: Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services, Obstacles in adopting E-Business Applications.	Understanding applications in E-Business and advantages and disadvantages of adopting E-Business strategy
6	E-Strategy: Information and Strategy, The virtual value chain planning E-Business project, E-Business strategy and knowledge management.	Helps in taking E-Business strategy in practical work field.
7	Customer-effective Web design : Requirements of Intelligent Websites, Website Goals and Objectives, planning the budget, analyzing website structure, fixed versus flexible webpage design, choosing a pagesize, website development tools, design alternatives, outsourcing web design, testing and maintaining websites.	Learning basic concept of developing web pages and websites.
8	Mobile Commerce : Wireless Spectrum, WAP - Origins of WAP, WAP Architecture, Wireless Datagram Protocol (WDP), Short Message Services, General Packet Radio Service (GPRS), Wireless Technology (CDMA, GSM), Different generations in Wireless Communication, Mobile commerce and its future in India.	Learning different mobile communication protocol, architecture and technology used in mobile communication (mobile phones).

COMPUTER APPLICATION & E-BUSINESS APPLICATION
(Practical)

Paper 4C : Semester 6 Subject Code : FACADSE12T

Unit	Topic	Details	Course Outcome
1	C++	Programming using C++	To know writing programs using the language C++
2	Use of Accounting software package– TALLY	Practical work on the software package Tally	To know to operate and do different accounting work using the software package - Tally