

DEPARTMENT OF COMMERCE (U.G)

ABOUT THE DEPARTMENT:

- Commerce department is established in the year 1963 intake of department is 120 Students and B.com English medium started from 2001-2002.
- The current HOD is Dr. sadanand Dhakite from 2016 to till.

SPECIALITY:

1. Department is very old with well experienced, dedicated and well Qualified Faculties:

The department has well qualified, experienced and long-standing faculty members. Many of them are pursuing research in thrust areas of Commerce and industry sector. The faculty members regularly interact with the students to motivate them towards self-learning, peer learning and collaborative learning that brings out the best in students and make their experience in the department memorable.

2. Curriculum in accordance with department:

The curriculum of commerce is a proper blend in commerce and industry field-relevant subjects taught through collaborative learning. It bridges the gap between commerce sector and academics. The Department is working hard in thrust areas of commerce sector. In addition to the visit tour in various companies like, Parle-G, Indorama, Lokmat press. Project, seminars and mini projects are included to facilitate the students a platform to practically implement their learning to solve real-world problems.

3. Wifi / Broadband Internet Connection:

Campus is WIFI. Internet facility is available for staff and students.

4. Seminar Hall with projector:

Seminars, technical talks are regularly being conducted by the department to make the students

Understand industry needs and cutting edge technologies. Experts, academicians and successful alumni are invited regularly to the department to share their experiences through interaction with the students that boost the confidence among the students during placement drives.

5. 100%placement Assistance:

The Institute has signed Memoranda of Understanding (MoUs) with different industries, companies and training organizations to train, assess and provide placement & internship Opportunities to the students. The department has experienced excellent academic results in last 15years. Besides regular classes, tutorial classes, bridge courses, remedial classes are conducted to deal with slow learners of the department

6. Educational Tours:

Due to Vocational course Industrial visits to various companies are regularly arranged to pave way for the students to get exposed to working atmosphere of reputed companies. All the students are taken to these industry visits every year under the supervision of faculty members of the department.

7. All round development of students:

The department conducted various competitions like to support co-curricular and extra-curricular interests of the students. These competitions comprise of student members and faculty members to carry out different activities round the year. The winners are encouraged with awards and rewards whereas the participants are encouraged with certificates which stimulate them for further participations. Our students are always motivated to participate in various competitions, workshops and technical activities conducted by colleges and Universities throughout the nation.

8. Best reference books and well stocked library:

Large number of text books, reference books is available in college library for students. A variety of Magazines, books, competitive exam books are also available in library. A pleasant, motivating and friendly environment for study is available which inspires students to excel.

PROGRAMME OUTCOMES:

Students of all undergraduate general degree Programmes at the time of graduation will be able to.....

PO1. Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2. Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3. Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4. Effective Citizenship: Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5. Ethics: Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

PO6. Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.

PO7. Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

COURSE OUTCOMES WITH SYLLABUS:

PROGRAMME NAME B.Com.

SEMESTER-I

Course Name: Financial Accounting-I

Course code:1T1

COURSE OUTCOMES:

CO1: The students will be able to **apply** golden rules of accounting while making journal and ledger entries

CO2: The students will be able to **classify** various categories of general insurance and **prepare** branch account as per rules with adjustments and without adjustments

CO3: The students will be able to **create** co-operative society's final accounts as per Cooperative societies Act

CO4: The students will be able to **evaluate** financial statements in accordance with appropriate standards.

CO5: The students will be able to **calculate** profit sharing ratio as per type of joint venture and no. of JV partners

Unit – I Financial Accounting Meaning, objectives and principles of Accounting, Accounting concepts & Conventions, Accounting Standards- AS 1 to AS 10. Final accounts of Sole Traders. (Theory & Numerical)

Unit – II Hire Purchase Accounts Meaning of Hire Purchase Accounts, Features, Merits and Demerits of Hire Purchase System, Distinction between Hire Purchase and Installment System. (Theory & Numerical Excluding Installment System and Repossession of Assets)

Unit – III Final Accounts of Co - Operative Societies: (As per Maharashtra Co-Operative Societies Act 1960)- Introduction, Types of Co-operative societies Preparation of Trading & Profit and Loss A/C and Balance Sheet. (Theory & Numerical)

Unit – IV Joint Venture Accounts Meaning, Distinction between Joint venture and Partnership, Methods of joint venture accounting. (Theory & Numerical on Centralized & Decentralized Method)

Course Name: Business Organization

Course Code: 1T2

COURSE OUTCOMES:

CO1: The students will be able to **classify** nature and scope of Business and social responsibilities of business

CO2: The students will be able to **got knowledge** of forms of business units.

CO3: The students will be able to **understand** the concept of organization

CO4: The students will be able to **acquired knowledge** of business organization.

CO5: The students will be able to **analyse** the recent trends in business organization.

Unit – I Nature and scope of business: Meaning and definition of business, characteristics, objectives of business, classification of business activities, Industry, Service, Commerce & Trade. Social Responsibility of Business towards different groups.

Unit – II Forms of Business Units: Meaning, Characteristics, Advantages and Disadvantages of Sole Trader, Partnership, One Person Company, Private Company, Joint Stock Company- Concept, Classification, Service sector business: - meaning, types including BPO and KPO, advantage its role in economy

Unit - III Organization: Meaning, Definition ,Concept and functions of Organization, Principles of Organization, Types of Organization- Line and Staff, Modern types of organizations Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages.

Unit IV Recent Trends in Business Organization: Internal constituents of the Business Organization; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; E-commerce, E-business, E-banking.

Course Name: Company Law

Course Code: 1T3

COURSE OUTCOMES:

CO1:The students will be able to **explains** the basic concept of company law and provide the knowledge of company, shares and kinds of shares.

CO2: The students will be able to **explain** meaning importance & contents of Memorandum of company.

CO3: The students will be able to **describes** the use of prospectus in a company by understanding contents of prospectus and its remedies.

CO4: The students will be able to **illustrate** the relationship between company and debenture holders, interprets management of company it's borrowing and legal position

CO5: The students will be able to **identify** the Companies Act , provides effective time bound winding up process also provides for aspect such as new grounds of winding up.

Level of Knowledge: - Basic Conceptual Knowledge.

Objective: To make aware the students with basic concept of company law

[The Company Act 2013 with Amendments up to June 2016]

UNIT - I

(i) Background of New Company Act 2013.

(ii) Corporate Personality – Company, Meaning of Company, Characteristics of a Company, Lifting of Corporate Veil

(iii) Kinds of Company- Private Company, Public Company, Company limited by Share, Company Limited by guarantee, Unlimited Company, Association not for profit, Government Company, Foreign Company, Holding and Subsidiary and associate company with features of all kinds of company.

(iv) Promotion and incorporation of company- stages in formation and incorporation of company, registration and commencement of business, Certificate of Incorporation

UNIT – II

(i) Memorandum of Association- Meaning, Definition, Importance and Content of Memorandum of Association.

(ii) Articles of Association – Meaning, Definition, Importance and content of Articles of association.

(iii) Private Placement and Prospectus: Meaning and definition of private placement and

prospectus, public offer, types of prospectus- Deemed prospectus, Shelf prospectus, Red Herring Prospectus, Abridge prospectus.

(iv) Misrepresentation in prospectus, Consequences of misrepresentation and remedies for misrepresentation in prospectus.

UNIT- III

(i) Share and share capital- Meaning and nature of capital and share capital, kinds of share- equity, preference, sweat equity, bonus, employee stock option scheme, and Right issue.

(ii) Debt Capital (Borrowing and Debenture)- Meaning and nature of debt and debt capital, Types of different types of borrowing

(iii) Difference between- Share and debenture, owned capital and debt capital.

(iv) Depositories and dematerialization of securities- meaning and nature of depositories, procedure of dematerialization of securities.

UNIT – IV

(i) Membership in a company – Meaning of shareholder and member, distinction between shareholder and member, kinds of member.

(ii) Procedure to become member and shareholder of a company, Concept of Transfer and Transmission of Securities (Share and Debenture)

(iii) Directors – Meaning, Appointment, Power and Duties, Managing Director and Whole Time Director – Appointment and Qualification.

(iv) Concept of Small Shareholders Director, Women Director, Resident Director and Independent Director, Auditor – Meaning, Appointment and Removal

Course Name: Business Economics – I

Course Code: 1T4

COURSE OUTCOMES:

CO1: The students will be able to **correlate** between firm and industry.

CO2: The students will be able to **analyses** between perfect & imperfect market

CO3: The students will be able to **illustrate** the theories of distribution.

CO4: The students will be able to **understand** the markets and its theories.

CO5: The students will be able to **sketch** information of business cycle in the market study.

Unit I: Nature and Scope of Business Economics

Business Economics-Meaning, scope and objectives of business economics. Nature and types of business decisions. Role and social responsibility of business & business economist. Micro and Macro Economics- Definition, scope, merits and demerits.

Unit II: Theory of Consumption

Law of Demand, Demand determinants, Changes in demand, Indifference Curve
Concept- Definition, properties, importance of indifference curves. Elasticity of Demand-
Concept, definition, kinds, measurement of elasticity of demand, Factors influencing
elasticity of demand, Importance of elasticity of demand. Demand Forecasting- Meaning,
need, importance, methods of demand forecasting.

Unit III: Theory of Production

Concept of Production Function- Concept, definition, Types of Products, Total
Production, Average Production, Marginal Production. Law of Variable Proportions-
Assumptions, significance & limitations. Isoquant Curves- Definition, general properties
of Isoquant curves, Expansion Path. Law of Returns to Scale, Internal and External
Economies and Diseconomies of Scale, Ridge Lines. Theories of Population - Malthusian
Theory of Population, Optimum Theory of Population, Demographic Transition Theory
of Population and Criticisms. Law of Supply.

Unit IV- Theory of Cost and Revenue

Law of Supply & Criticisms, Factors influencing supply. Concept of Cost in the Short
& Long Run- Accounting Cost, Economic Cost, Opportunity Cost, Fixed Cost, Variable
Cost, Direct and Indirect Costs, Real Cost, Explicit & Implicit Costs, Money Cost, Total
Cost, Average Cost, Marginal Cost, Selling Costs. Revenues - Total Revenue, Average
Revenue, Marginal Revenue and their Relationship.

Course Name: Entrepreneurial Development-I

COURSE OUTCOMES

CO1: Students will be able to **define** the concept of entrepreneurship and its functions.

CO2: Students will be able to **familiarize** with the entrepreneur process and its structure.

CO3: Students will be able to **enlighten** regarding qualities of entrepreneur and manager.

CO4: The students will be able to **demonstrate** their views on the theories of achievement and entrepreneurship.

CO5: The students will be able to **understand** the concept and growth of women entrepreneurs and its barriers.

Objective: To provide an introductory knowledge about entrepreneurship and its development process.

Unit-I

Entrepreneurship – Evolution of the concept of entrepreneur, Definitions of Entrepreneurship & Entrepreneur, Types of Entrepreneurship, Function of Entrepreneur, Characteristics of Entrepreneur, Socio-economic origins of Entrepreneurship.

Unit-II

Stages in the Entrepreneurial process, Barriers to Entrepreneurship, Environmental factors affecting Entrepreneurship, Entrepreneurial Structures.

Unit-III

Qualities of a successful Entrepreneur. Distinction between an Entrepreneur and a Manager, role of Entrepreneurship in Economic development. Theories of Entrepreneurship- Theory of Achievement Motivation, Conceptual Model of Entrepreneurship.

Unit-IV

Women Entrepreneurship- Concept of Women Entrepreneurs, Functions of Women Entrepreneurs, Growth of women Entrepreneurship and problems of women Entrepreneurs, Development of women Entrepreneurship, Recent Trends.

Course Name: Principles & Practice of Insurance

Course Code: 1T8.2-Life Insurance – Paper I

COURSE OUTCOMES:

CO1: Students will be able to **evaluate** risk, risk management & handling risk

CO2: Students will be able to **understand** insurance, reinsurance, and its need

CO3: Students will be able to **justify** the regulation of Indian insurance act 1938

CO4: Students will be able to **illustrate** reinsurance, life insurance & its contract with document, claim, maturity & death of holder.

CO5: Students will be able to **determine** life insurance its document condition's claim & maturity death claim in life insurance

Unit – I

Concept of Risk, Meaning, Definition, Classification of Risk management: Meaning and Definition, Objectives, Importance, Classification of Risk, Methods of Handling Risk, factors affecting Risk Management, Principles of Insurance Management, Process of Risk Insurance Management

Unit – II

Concept of Insurance: Meaning, Definition, Need, Importance and Scope of Insurance, Benefits of Insurance History of Insurance, Meanings of Terms used - Premium, Compensation, Cover note, Claim, Peril, factors affecting premium calculation Reinsurance : Important concepts, characteristics, types of reinsurance, double cover, external and internal insurance.

Unit – III

Life Insurance: Meaning and definition of Life Insurance, Organization, Management, regulation, role and functions of life insurance, Insurance Contract, Essentials of Insurance Contract Principles of Life Insurance, Classification of Life Insurance Policies.

Unit – IV

Policy conditions of Life Insurance, Insurance document – Proposal form, policy form, cover note, certificate of Insurance, endorsement, co-insurance and renewal receipt, procedure of

taking Life Insurance Policy. Settlement of Claim on Maturity of Policy, Death of Policy holder,

SEMESTER-II

Course Name: Statistics and Business Mathematics

Course Code: 2T1

COURSE OUTCOMES:

CO1: Students will be able to **understand** basic statistical concepts, such as statistical collection, series, tabular and graphical representation of data.

CO2: Students will be able to **analyze** statistical data using measures of central tendency.

CO3: Students will be able to **calculate** and **apply** measures of dispersion grouped and ungrouped data cases.

CO4: Students will be able to **describe** and discuss the key terminology, concepts tools and techniques used in business statistical analysis

CO5: Students will be able to **understand** the concept of ratio, proportion and interest and how to calculate with rates.

Unit – I Statistics & Measures of Central Tendency

Meaning, Scope, Importance, Functions and Limitations of Statistics. Collection of data, Tabulation and Classification, Frequency distribution. Mean, Median, Mode, Geometric Mean and Harmonic Mean (Theory & Numerical)

Unit – II Dispersion- Meaning and significance of dispersion, Methods of measuring dispersion, Mean Deviation, Standard Deviation, Quartile Deviation, co-efficient of variation (Theory & Numerical)

Unit – III Skewness- Absolute Measures of Skewness, Relative Measures of Skewness, Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness. (Numerical)

Unit – IV Business Mathematics:- Ratio Proportion, Percentages, Simple & Compound Interest, Profit/ Loss. (Numerical)

Course Name: Business Management

Course Code: 2T2

COURSE OUTCOMES

CO1: Students will be able to **sketch** evolution of management thoughts

CO2: Students will be able to **relate** planning and decision making

CO3: Students will be able to **correlate** idea about organization, importance of controlling and Principles of coordination

CO4: Students will be able to **analyze** management its recent trends planning decision making, delegation of authority and controlling.

CO5: Students will be able to **illustrate** recent techniques in Modern Management concept

Unit I Introduction: Meaning, Definition, concept and types of management. Principles of business Management. Scope and significance of business management. Process of business management. Function of business Management. Management as science or art.

Unit II Planning: - Meaning, Nature and Characteristics, Importance, Types & Components of Planning. Decision Making: Meaning, characteristics & importance of decision making. Traditional and Modern techniques of Decision-Making.

Unit – III Delegation of Authority:-- Meaning, Elements, Advantages, & Obstacle of Delegation of Authority. Centralization and decentralization of authority and its merits and demerits. Co-ordination & Controlling: Meaning, Concept and principles of Coordination, Internal & External Coordination. Meaning, concept and elements of control.

Unit IV Recent trends in management: Management of Change Management of Crisis, Total Quality Management, Stress Management, International Management.

Course Name: Secretarial Practice

Course Code: 2T3

COURSE OUTCOMES

CO1: Students will be able to **analyze** the procedure for Incorporation of Companies and its type

CO2: Students will be able to **evaluate** the rules of meetings and their types, voting, resolutions circulars.

CO3: Students will be able to **understand** the contents of Report writing and importance of E-governance and E-filing

CO4: Students will be able to **summarize** duties responsibilities and functions of company secretaries and secretarial practice

CO5: Students will be able to **relate** the functions of key managerial personals their appointments and provisions of their remuneration.

UNIT – I

(i) Procedure for Incorporation of Companies, Conversion of Companies – Private Limited to Public Limited and Public Limited to Private Limited

(ii) Procedure for Alteration of Memorandum of Association and Article of Association

(i) Company Secretary – Meaning, Qualification and Functions/ Role

(ii) Directors – Procedure for Appointment of Directors and Director's Identification Number (DIN)- allotment and surrender

UNIT- II

(i) Types and characteristics of company meeting, statutory, board, general and extraordinary meeting, and meetings of committee of director.

(ii) Agenda, Notice and provision regarding quorum of Board meeting, Annual General Meeting and Extra ordinary General Meeting

(iii) Voting and resolution- Meaning of poll, postal ballot and E-Voting, Meaning of ordinary and Special Resolution.

(iv) Circular Resolution, Explanatory statement, Ordinary and special Business to be transacted in meetings.

UNIT – III

- (i) Report Writing - Essential and content of Board Report and Annual Report.
- (ii) Concept of secretarial audit, Secretarial standards, corporate social responsibility and corporate governance, National Financial Reporting Authority.
- (iii) E-Governance and E-Filing- Meaning, features and procedure of E-Governance and E-Filing, MCA-21

UNIT – IV

- (i) Key managerial personnel- Appointment and function of managing director, whole time director and manager.
- (ii) Procedure for appointment of Additional Directors, Alternate Directors, Nominee Directors.
- (iii) Managerial Remuneration - Remuneration of managing director, whole time director or manager.
- (iv) Provisions regarding resignation, removal of directors, Casual vacancy.

Course Name: Business Economics – II

Course Code: 2T4

COURSE OUTCOMES

CO1: Students will be able to **correlate** between firm and industry

CO2: Students will be able to **compare** between perfect & imperfect market

CO3: Students will be able to **differentiate** between firm and industry.

CO4: Students will be able to **analyze** between perfect & imperfect market

CO5 : Students will be able to **understand** concept of national income.

Unit I: Market Structure

Meaning, Definition, Classification of Market Structures. Firm & Industry- Meaning, Difference between Industry and Firm. Pricing of Products-Types, Cost-based pricing, Customer-based pricing, Competitor-based pricing.

Unit II: Perfect & Imperfect Competition Markets

Definition, Features, Price-output determination under Perfect Competition Market. Monopoly -

Definition, Features, Types, Price determination under Monopoly. Concept of Price Discrimination. Monopolistic Competition- Meaning, Features, Price determination under Monopolistic Competition.

Unit III: Theories of Distribution

Theory of Distribution -Modern Theory of Distribution. Theories of Rent- Ricardian theory of Rent, Modern theory of Rent, Concept of Quasi Rent. Theory of Wages- Marginal Productivity theory of Wages with Criticisms, Nominal & Real wages. Theories of Interest- Loanable Funds Theory of Interest, Liquidity Preference Theory of Interest, Criticisms, Concept of Gross Interest & Net Interest. Theories of Profit- Dynamic Theory of Profit, Innovation Theory of Profit, Criticisms of the Theories, Gross Profit & Net Profit.

Unit IV- Business Cycles & National Income

Business Cycles-Concept, Features, Types, Phases of Business Cycles. National Income - Meaning, Concepts, Methods of Measuring National Income, Difficulties in National Income Accounting.

Course Name: Entrepreneurial Development-I

Course Code:2T7:

COURSE OUTCOMES

CO1: Students will be able to **familiarizes** with the concept of rural entrepreneurship and rural marketing

CO2: Students will be able to **summarize** organize and management of Agro based industries

CO3: Students will be able to **identify** the factors determining the growth of entrepreneur

CO4: Students will be able to **express** the views on ED programmers in India, target group and schemes of ED

CO5: Students will be able to **highlight** the basic knowledge about rural entrepreneurship and its development process

Objective: To provide an introductory knowledge about rural entrepreneurship and its development process.

Unit I Rural entrepreneurship-meaning and need of Rural entrepreneurship, problems of Rural entrepreneurship and how to develop Rural entrepreneurship?, rural marketing potential marketing of agricultural inputs-warehousing, cold storage-importance and problems

Unit II NGO's and Rural entrepreneurship, entrepreneurship in agriculture, organization and management of agro-based industries, development strategy for Rural entrepreneurs, entrepreneurial development in backward areas.

Unit III Entrepreneurial growth before and after independence, Factors determining the growth of entrepreneurs, Source of entrepreneurship in India, Causes of slow growth.

Unit IV The concept and need of Entrepreneurial development programmed in India, Phases and contents of Entrepreneurial development programmed in India, the target group, special agencies and schemes for Entrepreneurial Development Institutions conducting Entrepreneurship development programmed.

Course Name: Life Insurance

Course Code :2T8.2-Life Insurance – Paper II

COURSE OUTCOMES

CO1: Students will be able to **describe** Insurance Agent and his qualifications and his role

CO2: Students will be able to **sketch** the role of LIC and its history and development

CO3: Students will be able to **understand** IRDA and its role in Industry

CO4: Students will be able to **conclude** knowledge of Life Insurance Business

Unit – I Insurance Agent – Meaning and Definition of agent as per Insurance Act, Qualification and Disqualification for Appointment of Life Insurance Agent Training, duties, rights, code of conduct for agents, essential qualities for a successful agent.

Unit-II Life Insurance Corporation of India(LIC) – History and Development and Establishment, Objectives, Organization structure, working of LIC Accounting procedure in life insurance business, analysis and interpretation of financial statement of life insurance organization

Unit –III Role of IRDA – Insurance regulatory and development authority – Constitution, objectives, duties and powers, Role of IRDA in appointing agents. Progress of Life Insurance Business, Privatisation of Life Insurance Business, effect of globalization on insurance sector

Unit – IV Silent features of Insurance Act 1938 Silent features of Life Insurance Corporation Act 1956 Marketing strategies of Life Insurance Products, insurance funds, investment of life, insurance funds

Recommended books:

- Fundamental Of Insurance, R.K. Gupta, Himalaya Publishing House.

SEMESTER-III

Course Name: Financial Accounting – II

Course Code: 3T1

COURSE OUTCOMES

CO1: Students will be able to **prepare** Consignment account as per rules with adjustments and without adjustments

CO2: Students will be able to **calculate** interest and installment in hire purchase system

CO3: Students will be able to **create** final accounts of company as per Companies Act 2013

CO4: Students will be able to **evaluate** the different situations of capital issue to public like issue at premium, issue at discount, forfeiture of shares and reissue of shares:

CO5: Students will be able to **analyze** financial statements in accordance with appropriate standards

Unit – I Consignment Accounts. Meaning, Needs, Advantages and Formalities in consignment, Difference between a consignment and a sale, Performa invoice, Account Sales, Accounting Procedure of Consignment, Valuation of Consignment Stock. (Theory & Numerical)

Unit – II Branch Accounts (Excluding Foreign Branch) Meaning of Branch, Objectives of Branch Accounting, Maintenance of Accounting Records, Transactions relating to Branch. Accounting Procedure of Branch (Theory & Numerical)

Unit – III Flotation of Joint Stock Companies and their Capital Structure. Types of Shares, Methods of issue of shares, Accounting for Issue, Forfeiture of shares & reissue of forfeited shares (Theory & Numerical)

Unit – IV Final Accounts of Joint Stock Companies Introduction, Statutory provisions regarding preparation of companies' final accounts. Provision for interest on debentures, Proposed Dividends, Interim Dividend (Theory & Numerical)

Course Name: Business Communication & Management

Course Code: 3T2

COURSE OUTCOMES

CO1: Students will be able to **familiar** with concept of communication and its various types :-oral, written.

CO2: Students will be able to **participate** in business communication with business customers through email and other ways.

CO3: Students will be able to **demonstrate** his \ her ability of computer education in communication by using the concept of management.

CO4: Students will be able to **utilize** the various tools of communication through MS - word, Excel, Power point.

CO5: Students will be able to **stimulate** his / her critical thinking by understanding of various skills of communication.

Unit – I: Introduction Meaning, Definition and concept of Communication, Objectives of Communication, Functions of communication Written Communication, Oral Communication, Visual Communication, Audio Visual Communication, interpersonal communication, supervisory communication, grapevine communication, barrier in communication.

Unit – II: Business communication

Business communication: concept, objective, elements, purpose, importance, salient feature, principles of effective business communication, customer care communication In business Types of business communication-company manual, house journal, placement

broacher, leaflets, E MAIL . Public Relations Management- Role of public relations officer in business, group discussion,

Unit-III: Technology and business communication

Concept of Management Information System, Role of Computer in communication, Barriers of computerized Communication – Use of internet, website and electronic media in business communication. Social media as a mean of communication.

Unit-IV: MS-office aided communication: MS Word and its application in business communication , Role of MS-Excel and MS-Power point in communication skill, MS-excel and financial presentation, MS-power point and business communication, Use of MS-power point in business meeting as a tools of effective communication.

Course Name: Business Law

Course Code: 3T3– III

COURSE OUTCOME

CO1: Students will be able to **explain** the different contracts in Indian contract act.

CO2: Students will be able to **define** sale of Goods act and law relating to partnership.

CO3: Students will be able to **differentiate** the different negotiable instrument under negotiable instrument act .

CO4: Students will be able to **categorize** consumer protection act in India under different sector.

CO5: Students will be able to **recite** Indian contract act , sales of goods act, negotiable instrument act, consumer protection act.

Level of Knowledge: Basic Conceptual Knowledge

Objective: To make students aware about various Laws relating to Business

[with amendments up to June 2016 in respective Acts]

Unit-I (i) Business law : Meaning, evolution and significance

(ii) Law relating to Contract – (Indian Contract Act-1872): important definitions, nature and kinds of contract, essentials of a valid contract, offer and acceptance, consideration, capacities of parties to contract, free consent.

(iii) Void Agreement, Contingent Contract, Quasi Contract

(iv) Contract of Indemnity and Guarantee, Law of Agency.

Unit-II

(i) Law relating to Sale of Goods- (Sale of Goods Act- 1930): contract of sale of goods, Essentials of a contract of sale, concept of goods, sale distinguished from agreement to sell, difference between conditions and warranties; transfer of ownership and delivery of goods, unpaid seller - his rights against the goods and the buyer.

(ii) Law relating to Partnership- (the Indian partnership act 1932): concept of partnership and partnership firm, types of partner, types of partnership.

(iii) Registration of partnership firm, effect of non registration, partnership deed, duties and liabilities of partners including those of newly admitted partners, dissolution of partnership firms.

Unit-III

(i) Law relating to Negotiable Instruments -(Negotiable Instrument Act-1881): Meaning and Definition of Negotiable instruments, Promissory Notes, Bills of Exchange and its Types, Cheques and Its types, Crossing of Cheques.

(ii) Endorsements: Meaning and Types, Holder and Holder in due course and its rights, Discharge of Negotiable Instruments.

(iii) Parties to a Negotiable Instrument - duties, rights, and liabilities

(iv) Prevention of Money Laundering Act-2002: Objectives, Important Definitions and Salient Features.

Unit-IV

(i) Law relating to Consumer protection in India - (Consumer Protection Act-1986): Definition of Consumer, Importance of Consumer, Problems faced by Consumers, Consumer Protection- Need & Importance, Rights& Responsibilities of Consume.

(ii) Definitions: Complaints, Services, Defects & Deficiency, Relief available to consumer, Procedure to file complaints, ways and means of consumer protection, consumer dispute redresser agencies and procedure followed by redresser agencies.

(iv) Law Relating to Information Technology- (Information Technology Act-2000): Objectives, scope and Important Terms, Digital Signature & Electronic Records, Certifying Authority, Digital Signature Certificates, offense and Penalties.

(iv) Cyber Law: Meaning, Important Definitions, Features, Need and Importance of cyber

Law in India.

Course Name: MONETARY ECONOMICS-I

Course Code: 3T4

COURSE OUTCOME

CO1: Students will be able to **analyze** the evaluation of money.

CO2: Students will be able to **evaluate** the different banks.

CO3: Students will be able to **judge** various banking services.

CO4: Students will be able to **understand** the different banks and their systems.

CO5: Students will be able to **justify** the information about monetary policy and monetary fund.

Unit I: Money Evolution: Meaning, Definition, Nature and Functions of Money. Quantity Theory of Money and Criticisms. Paper Currency & Methods of Note Issue- Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method.

Unit II: Inflation & Deflation: Inflation- Meaning, Nature, Causes, Effects, Impact of Inflation. Deflation - Meaning, Nature, Causes, Effects, Impact of Deflation. Role of Monetary Policy and Fiscal Policy in controlling Inflation & Deflation.

Unit III: Money Market & Policies: Money Market- Concept of Money Market, Objectives, Importance of Money Market, Instruments of Money Market. Monetary Policy and Fiscal Policy Concept-Meaning, Objectives, Need, Importance, Impact, Recent Changes/Trends.

Unit IV: Public Finance: Concept, Meaning, Importance of Public Finance, Principles of Public Finance, Theory of Maximum Social Advantages & Criticisms. Taxation – Definition, Characteristics & Cannons.

Course Name: Entrepreneurial Development

Course Code: 3T7

COURSE OUTCOME:

CO1: Students will be able to **elaborate** role of institutions assisting entrepreneur like DIC, SIDCO, KVIC etc

CO2: Students will be able to **correlate** the working of commercial bank and entrepreneurial development

CO3: Students will be able to **highlight** the importance of project reports and its preparation

CO4: Students will be able to **sketch** the outline of project appraisal methods like Break Even Analysis, Ratio Analysis etc

CO5: Students will be able to **summaries** overall development techniques of an enterprise
Group – II : Principles & Practice of Insurance

Unit-I Institutions Assisting Entrepreneurs- District Industries Centres (DICs), State Small Industries Corporations (SSIC), Small Industries Services Institute (SISI), Small Industry Development Corporations (SIDCO), Khadi & village Industries Commission (KVIC)

Unit-II Commercial Bank & Entrepreneurial Development: State Bank of India (SBI), Punjab National Bank (PNB), Indian Bank (IB), Bank of Baroda, Bank of India (BOI), Canara Bank, Syndicate Bank, Export Import Bank of India (Exim Bank).

Unit-III Concept of project and classification of project, project identification, project selection, elements of project formulation - project report, contents of project report- project design - project appraisal

Unit-IV Methods of project appraisal-- Ratio analysis - Break even analysis - Profitability analysis, average rate of return, overrun analysis.

Course Name :General Insurance – Paper I.

Course Code: 3T8

COURSE OUTCOME :

CO1: Students will be able to **understand** policy document and claim process.

CO2: Students will be able to **classify** various categories of general insurance products.

CO3: Students will be able to **analyze** policy claims.

CO4: Students will be able to **compare** different kinds of Miscellaneous insurance policy.

CO5: Students will be able to **create** valuable insight into overview of general insurance.

Unit – I General Insurance : Meaning Definition ,Functions, Importance of General Insurance Principle of General Insurance ,History and Development of Insurance

Unit – II Types of Insurance, Life Insurance Vs.General Insurance Silent features of General Insurance Business (Nationalisation) Act,1972 -Concept of Reinsurance ,Double Insurance and Over insurance and its features

Unit-III Fire Insurance : Meaning, features and policy conditions for Fire Insurance, premium calculation, fire insurance contracts. Procedure of Taking of Fire Policy, Types of Fire insurance, Settlement of Claim of Fire Insurance, rate of fixation in fire insurance

Unit IV- Introduction to miscellaneous insurance, nature and utility of miscellaneous insurance, progress of miscellaneous insurance, general insurance business in India Introduction to National Agricultural Insurance Scheme, property, motor vehicle, health, cattle and engineering insurance, public liability insurance.

SEMESTER-IV

Course Name: Financial Accounting – III

Course Code: 4T1

COURSE OUTCOME:

CO1: Students will be able to **Create** necessary sections for final accounts as per banking companies act.

CO2: Students will be able to **prepare** different types of final accounts of Insurance companies.

CO3: Students will be able to **evaluate** valuation of goodwill with various methods.

CO4: Students will be able to **understand** an idea of liquidation of companies.

CO5: Students are able to **exposure** of practical problems in financial accounting

Unit – I Final Accounts of Banking Companies Meaning of Banking Companies, Functions of Banking, Restrictions for a Banking Company, Provision of the Banking Companies Regulation Act 1949, Preparation of Annual accounts as per Banking Companies Regulation Act 1949 as per amendment by RBI.(Theory & Numerical)

Unit – II Final Accounts of General Insurance Companies Introduction, Types of General Insurance, Important Terms- Reserve for unexpired Risk, Reinsurance Claims, Reinsurance Premium, Commission, Bonus in Reduction of Premium and preparation of final accounts (Theory & Numerical)

Unit – III Valuation of Goodwill Meaning, Characteristics of Goodwill, Factors influencing the value of goodwill, Need for Valuation of goodwill , Valuation of goodwill as per - Average Profit Method, Weighted Average Profit Method, Super Profit Method, Capitalization Method. (Theory & Numerical)

Unit – IV Liquidation of Company. Meaning, Types of Liquidation, Steps in Voluntary Liquidation, Functions of Liquidator, Liquidators remuneration/Commission. Preparation of Liquidator's Final Statement of Account only. (Theory & Numerical)

Course Name: Skill Development

Course Code: 4T2

COURSE OUTCOME

CO1: Students will be able to **support** the basics of Personality, human growth and behavior, Motivation and Morality also able to understand skills skill development and employment.

CO2: Students will be able to **evaluate** the interpersonal communication, relationship and body.

CO3: Students will be able to **aware** about techniques of personality development language.

CO4: Students will be able to **create** their own ideas of business through skill development techniques and personality development.

CO5: Students will be able to **analyze** entrepreneurial skills development through rural industry sector.

Unit I: Introduction: Basic of personality, Human growth and behavior, Motivation and morality, Meaning of Skill, types; soft and hard skill, need for developing skill, human skill and behavior, Motivation and morality, skill development and employment

Unit II: Communication skills and Personality Development: Intra-personal communication and Body Language, Inter-personal Communication and Relationships, Leadership Skills, Team Building and public speaking, Communication in English, Presentation Skills, and Quality required for good public speaker,

Unit III: Techniques in Personality development Self confidence, Mnemonics, Goal setting, Time Management and effective planning, Stress Management, Meditation and concentration techniques, Self Motivation Self acceptance and Self growth

Unit IV : Entrepreneurial skill development Skill development of rural industrial sectors - small scale - handloom - agro based industries, rural artisans - handicrafts and sericulture. Meaning of entrepreneurship, types skill required for entrepreneurship.

Course Name: Income Tax

Course Code: 4T3

COURSE OUTCOME:

CO1:Students will be able to **apply** the basic concept of Income Tax

CO2 :Students will be able to **calculate** income from salary.

CO3 :Students will be able to **evaluate** income from house property

CO4 :Students will be able to **understand** the concept of various deductions and its provisions of income tax

CO5 :Students will be able to **understand** all 3 heads of income as per income tax act 1961

Unit I: Introduction of Income Tax i) Basic Concepts of Income Tax, Meaning & Definition of Assesses, Assessment Year, Previous Year, Gross Total Income, Types of Assesses, Income Exempt from tax, Capital & Revenue Expenditure. Agricultural Income. Residential Status ii) Residential Status and its effects on Tax incidence: Residential status of Individual, HUF, Firm & Association of Person, Company, Basic Conditions & Additional Conditions.(Theory)

Unit II: Income from Salary i) Definition of Salary, Allowances, Types of Allowances, Taxable Allowances, Tax Free Allowances, Partly Taxable Allowances, ii) Perquisites, Types of Perquisites, Taxable Perquisites, Tax Free Perquisites, iii) Types of Provident Fund, Tax treatment of P.F, E.P.F., Superannuation Fund and Computation of Salary Income/Taxable Salary and tax liability. (Theory & Numericals)

Unit III: Income from House Property i) Meaning of Annual Value, Fully exempted income of house property, deemed owner. ii) Deduction from income from house property, unreleased rent, computation of income from house property. (Theory & Numericals)

Unit IV : i) Income Tax Slab Rates, Rebates, Income which do not form part of total Income ii) Deduction under section 80C, 80CCC, 80CCD, 80D, 80DDB, 80E, 80G, 80GG, 80U iii) Income from Other Sources Income specifically included under the head of other sources, specified income, casual income, deduction allowed from the income of other sources, computation of income from other sources. (Theory & Numerical)

Course Name: MONETARY ECONOMICS-II

Course Code: 4T4

COURSE OUTCOME

CO1: Students will be able to **understand** about commercial banks.

CO2: Students will be able to **analyze** the core banking and e-banking systems

CO3: Students will be able to **modify** good relationship with banks.

CO4: Students will be able to **interpret** about the money and banking systems.

CO5: Students will be able to **Contrast** different rates of the banks charged by RBI to commercial banks.

Unit I: Commercial Banking Evolution, Meaning, Functions of Commercial Banks. Role commercial banks in a developing economy.Process of Credit Creation by Commercial Banks & its Limitations, Investment Policy of Commercial Banks.Non-Performing Assets-Meaning, Criteria and Causes.

Unit II: E-Banking & Core Banking Meaning, Features, Advantages & Disadvantages of ATM (Automated Teller Machines.) Meaning, Features, Merits and Demerits of Credit cards, Plastic cards, Smart cards, e-purse, Laser cards. EFT (Electron Fund Transfer), ECS (Electronics clearing system).

Unit III: Banks and Customers Relationship and Services Introduction, Meaning of Customer. Bank & Customer Relationship- Debtor & creditor, Trustee and Beneficiary, Agent and Principal, Bailer and Bailey. Opening, operating and closing of various bank accounts. Demat Account -Advantages, Opening and Operation of Demat Account. Methods of Calculating Interest Rates on deposits and on loans.

Unit : IV Central Bank Meaning, Objectives, Functions, Role of Central Bank. Credit Control- Meaning, Objectives, Methods : Quantitative- Bank Rate, Open Market Operations, Cash Reserve Ratio(CRR), Statutory Liquidity Ratio(SLR), Repo Rate. Qualitative – Varying margin requirement, Regulation of consumer’s credit, Issuing directives, Publicity measure, Moral suasion, Credit rationing and limitation.

Course Name: Entrepreneurial Development-I

Course Code: 4T7

COURSE OUTCOME:

CO1: Students will be able to **distinguish** between small and large unit and its role in Economic Development

CO2: Students will be able to **assess** the types of organization and factors influencing choice of organization

CO3: Students will be able to **associate** with the provisions of Income Tax,Sales Tax,Patents rules and Excise Rules

CO4: Students will be able to **predict** the Environmental Considerations

CO5: Students will be able to **highlight** overall knowledge about small business and environmental considerations

Unit-I Small Enterprises Definition, Characteristics, Relationship between Small and Large Units, Objectives, Scope, Role of Small Enterprises in Economic Development.

Unit-II 92 Selection of Types of Organization Sole proprietorship, Partnership, Joint stock company, Factors influencing the choice of organization

Unit-III Legal Aspects of Small Business – Major provisions of Income Tax, Sales Tax, Patent Rules, Excise Rules – Factory Act and Payment of Wages Act.

Unit-IV Environmental considerations – Concept of ecology and environment – Factors contributing to Air, Water, Noise pollution – Air, Water and Noise pollution standards and control – regulatory bodies. Personal Protection Equipment (PPEs) for safety at work places.

Course Name: General Insurance – Paper II

Course Code: 4T8

COURSE OUTCOME

CO1: Students will be able to **understand** the working and functioning of the marine insurance business

CO2: Students will be able to **evaluate** the growth and development of marine insurance business

CO3: Students will be able to **observed** basic plan of assurance

CO4: Students will be able to **determine** the loss exposure of properties, human lives ,business operation and thefinancial consequences due to occurrence of loss.

CO5: Students will be able to **examine** general insurance business conducting legislation and its environment in India

Objective - : Students are able to create awareness regarding basic knowledge about General Insurance.

Unit – I - Nature of Marine Insurance, Marine insurance contract, Marine insurance policies, premium calculation, kinds of Marine insurance policies. 95 - Types of Marine losses,

payment of claims, proximity clause, voyage warranties, progress of Marine insurance business in India.

Unit - II - Policy conditions for Marine Insurance, Procedure of taking out Marine Policy - Settlement of claim of Marine loss, Growth of Marine Insurance Business

Unit –III - Nature of insurance benefits, insurers liability, resources to life and general table, value of benefits, basic plan of assurance. - Temporary assurance and pure endowment.

Unit- IV - Fidelity Guarantee Insurance, Public liability, Health Insurance, Personal Accident and Sickness Insurance - Growth of Miscellaneous Insurance business in India - Growth of General Insurance Business after Privatisation.

SEMESTER-V

Course Name: Financial Accounting – IV

Course Code: 5T1

COURSE OUTCOME:

CO1: Students will be able to **understand** about amalgamation, absorption and how to calculate the purchase consideration and recording transaction in the books of purchasing company and vendor company.

CO2: Students will be able to **solve** problems on alteration of share capital and internal and external reconstruction.

CO3 : Students will be able to **evaluate** the usage of double accounting system in public utility concern such as water, gas, electricity.

CO4 : Students will be able to **analyze** the valuation of shares and learning about methods of valuation of shares.

CO5 : Students will be able to **exposure** on financial accounting, such as amalgamation, absorption, reconstruction valuation of shares and double accounting system.

Unit – I:Amalgamation and Absorption of Companies Introduction, Meaning, Characteristics, Objectives, Methods of purchase Consideration, Accounting Procedure of Amalgamation and Absorption. (Theory & Numericals)

Unit – II : Reconstruction of Companies. (Internal and External Reconstruction of Companies) Meaning, Characteristics, Objectives, Difference between Reconstruction and Reorganization, Accounting Procedure of Reorganization and Reconstruction. (Theory & Numericals)

Unit – III : Accounts of Public Utility Companies (Electricity, Gas and Water Supply Companies) According to Double Accounting System Meaning, Main features of Double Accounting system, Objective of Double Accounting System, Difference between Double Accounting System and Single Accounting System, Merits, Demerits of Double Accounting System, Preparation of Final Accounts. (Theory & Numericals)

Unit – IV : Valuation of Shares Meaning, Need of Valuation of Shares, Factors affecting the value of shares, Methods of valuation of shares, Net Assets Method/Intrinsic Value Method, Yield Method. (Theory & Numericals) The Financial year ends on 31st March

Course Name: Cost Accounting

Course Code: 5T2

COURSE OUTCOME:

CO1: Students will be able to **apply** concept & methods of cost accounting & Prepare Cost & Tender sheet in its practical point of view

CO2 : Students will be able to **solve** about reconciliation statement.

CO3 : Students will be able to **analyze** methods of Process costing.

CO4 : Students will be able to **prepare** practical problems of contract costing.

CO5 : Students will be able to **understand of** cost accounting

Unit-I Cost Accounting :- Meaning, Importance, Element of Cost, Cost-Absorption, Allocation of Overheads and Methods of costing, Difference between Cost Accounting and Financial Accounting. Simple Problems on Cost Sheet, Tender and Quotations. (Theory & Numericals)

Unit – II Reconciliation of Profit /Loss shown by Cost and Financial Accounts: Need for reconciliation of profit, reason for the difference between cost accounts and financial

accounts, objectives of reconciliation statement, methods of preparation of reconciliation statement. (Theory & Numericals)

Unit – III 100 Process Cost Accounting : Methods of costing, advantages and limitations of process costing, difference between job costing and process costing, Normal loss, Abnormal loss and Abnormal effectives, (Theory & Numericals)

Unit –IV Contract Costing: Features of contract costing, Types of contracts, Elements of contract cost, Nature of contract completed contract, incomplete contract (Theory & Numericals)

Course Name: MANAGEMENT PROCESS

Course Code: 5T3

CO1: Students will be able to **understand** the principles of marketing management, market segmentation, product life cycle

CO2: Students will be able to **develop** a better appreciation and the role of a marketing in a business organizations specifically at our society.

CO3: Students will be able to **analyze** marketing activities within the firm

CO4: Students will be able to **apply** marketing concepts and theories to realistic marketing situation

CO5: Students will be able to **demonstrate** the knowledge of consumer behavior and promotions

Objective: To equip the students with the knowledge of Management Process and inspire them to acquire required quality to face the managerial challenges

Unit I:- Management and Administration: - Management concept, levels of management, importance & functions of various levels of management. Administration- meaning, concept and functions of administration. Differences between Management and Administration.

Unit II:- Managerial Development & Group Dynamics: - Need for developing managerial skills, skills required of a manager, classification of managerial skill, methods of developing

skills of managers, group dynamics ,meaning & significance, types of groups, group formation development, group composition.

Unit III:- Managerial Style: - Meaning and types of managerial styles X and Y Theory of Macgregor, factors' influencing managerial style, organization conflict- traditional and modern approaches to conflict, Management as a profession, significance of professional manager in current scenario

Unit IV:- Motivation: Definition, Meaning and concept of motivation, kinds of motivation and its importance, Theories of motivation- Maslow's theory of need hierarchy, Herzberg's theory of motivation, relationship between motivation & productivity.

Course Name: Indian Economy – I

Course Code: 5T4

COURSE OUTCOME

CO1:Students will be able to **understand** the principles of marketing management,marketsegmentation,product life cycle

CO2: Studentswill be able to **developed** a better appreciation and the role of a marketing in a business organizationspecifically at our society

CO3: Students will be able to **analyze** marketing activities within the firm

CO4: Students will be able to **apply** marketing concepts and theories to realistic marketing situations

CO5: Students will be able to **demonstrate** the knowledge of consumer behavior and promotions

Unit I: Indian Economy & Planning Economic Planning- Characteristics, Rationale, Features, Objectives of Economic Planning. Strategy of India's Development Plans.Objectives and Evaluation of 11th Plan.Objectives of 12th Plan.Resources allocation and financing of five years plans. Regional Planning in India- Aspects of regional planning , Conceptualization, Magnitude &Challenges. Achievements and shortcomings of India's Economics Planning.NITIAayog-Aims, Objectives &Structure.From Economic Planning to NITI AayogDifferences in the two Approaches.

Unit II: Indian Economy & Policy Concept of Economic Growth & Economic Development. Characteristics of underdeveloped/ developing countries. Broad features of Indian economy. Natural resources- Land, soil, water, forest, mineral. Infrastructure - Sources of Energy in India. Power, Coal, Oil and Gas, Atomic, Non-conventional Sources, India's Energy Strategy. Transport System in India- Railways, Road, Water & Air Transport.

Unit III Population & Unemployment India's Population: Size and Growth Trends, Causes of Population Explosion, Consequences on Economic Development, Remedies, Population Policy. Employment and Unemployment- Trends, Structure of Employment in India. Nature & Estimates of Unemployment. Urban & Rural Unemployment- Causes, Effect, Government Policy for Removing Unemployment.

Unit IV: India's Public Finance Public Expenditure-Classification, Role of Public Expenditure in India, Causes of increase in Public Expenditure. Public Revenue-Sources of Public Revenue in India. Public Debt- Meaning, Concept, Classification, Role, Problem and Remedies. India's Fiscal Deficit-Causes, Recent Policy Measures towards Controlling Fiscal Deficit.

Course Name: Marketing Management

Course Code: 5T5

COURSE OUTCOME

CO1: Students will be able to **understand** the principles of marketing management, market segmentation, product life cycle

CO2 : Students will be able to **developed** a better appreciation and the role of a marketing in a business organizations specifically at our society

CO3 : Students will be able to **analyze** marketing activities within the firm

CO4 : Students will be able to **apply** marketing concepts and theories to realistic marketing situations

CO5 : Students will be able to **demonstrate** the knowledge of consumer behavior and promotions

Unit – I Introduction: Meaning and Concept of Marketing and Marketing Management. Traditional and Modern concept of Marketing, Functions and importance of Marketing

Management, Market segmentation: - evaluation, criteria's, advantages and disadvantages of market segmentation, types

Unit-II Market and pricing policies: Meaning, concept and characteristics of Consumer Market, Industrial Market and Service Market, their difference, government and reseller market, online market: - issues and challenges Pricing policies: - meaning, types and factors governing them.

Unit – III Product Planning and Distribution: Product Planning – New Product Development – Product Life Cycle – Branding and Packaging , Distribution Channels for Consumer Product, Industrial Product and Service Product, Function of Distribution of Channels, Factors Affecting Distribution of Channels.

Unit – IV Consumer behavior and Promotion: Consumer behavior: - Meaning, concept and factors affecting consumer behavior, Customer Satisfaction, measurement of Customer Satisfaction, After Sales Services and its role in modern business, Promotion: techniques of promotion, Personal Selling; Advertising, Direct Marketing. E-marketing

SEMESTER-VI

Course Code: 6T6

COURSE OUTCOME:

CO1: Students will be able to **demonstrate** an understanding of the overall role and importance of Finance function

CO2: Students will be able to **create** an awareness about project financing , inventory management and leverages

CO3: Students will be able to **calculate** operating cycle and working capital

CO4: Students will be able to **apply** different techniques of debtors management & Creditors management

Unit –I Business Finance-Meaning, Nature, Significance, Objects and Scope of Business Finance, Functions of Financial Executive in an Organization. Sources of Business Finance-

Long- Medium and Short Term Sources of Finance, Equity, Preference shares, Sweat equity shares, Shares with differential rights, debentures & Bonds .(Theory)

Unit – II Project Financing: Meaning, Steps involved in Project Financing, Appraisal of project, Means of Project finance, Aspect of Project Appraisal. (Theory) Inventory Management : Need and Cost of Inventory , Economic Order Quantity under constant price and with varying price , Various inventory levels. (Theory & Numericals) Leverages -Concept of Leverages, Operating and Financial Leverages. (Theory & Numericals)

Unit – III Management of Working Capital. Meaning & Concept ,Need or Objects of Working Capital, types, and Advantages of Working Capital , disadvantages of Excessive Working Capital, Determinant's , assessment of Working Capital requirements(Theory & Numericals)

Unit – IV Debtors Management.: Introduction to Debtors Management, Cost of extending credits, Credit / discount policy, Effective cost of bill discounting . (Theory & Numericals) Creditors Management: Introduction, Cost of Credit, Accruals / expenses payable as source of finance. (Theory & Numericals) Venture Capital Financing: Meaning, Methods of Venture Financing, Problem areas facing the Venture Capital Industry. (Theory)

Course Name: Entrepreneurial Development-I

Course Code: 6T7

COURSE OUTCOME

CO1: Students will be able to **identify** the process of export orders and its documentation

CO2: Students will be able to **predict** how to finance new ventures and associate the concept of franchising

CO3: Students will be able to **summarize** what is business plan and what are its requisites

CO4: Students will be able to **categories** various concept like Inventory management , Working capital management

CO5: Students will be able to **link** the important concept like Marketing Accounting and Management

Unit-I Documents:- Types of documents - Commercial, Regulatory and Assistance Document, procedure of processing of an export order.

Unit-II Franchising and Financing:- Definition, Advantages, Disadvantages of franchising in India, Financing of new ventures – Types of finance – Short, Medium and Long Term.

Unit-III Business Plan – Meaning of Business Plan, Importance and Preparation of Business Plan, Financial and Social aspects of Business Plan.

Unit-IV Meaning and Concepts – Management, Marketing, Accounting, Inventory Management, Working Capital Management, Human Resource Management and Total Quality Management

Course Name: Insurance and Actuarial Science

Course Code: 6T8

COURSE OUTCOME

CO1: Students will be able to **explain** different kinds of insurance fund

CO2: Students will be able to **classify** different kinds of risk comes under in insurance sector

CO3: Students will be able to **apply** the knowledge of relating to actuarial science and discuss the importance of actuaries

CO4: Students are able to **develop** skills to facilitate insurance product cost and pricing marketing

CO5: Students will be able to **analyze** the role of insurance business intermediaries

Unit – I - Investment of Insurance Funds - Nature and Method of According procedure in Life Insurance and General Insurance - Meaning of policy values, retrospective policy value, prospective policy value, symbols of policy value, calculation of policy value, progress of policy value

Unit - II - Risk selection, Identification of Risk, Principles of Risk Management, Sources of Risk Information - Rate Making, Types of Rate Making ,Principles of Rate Making

Unit –III - Actuarial Science : Meaning ,Nature of actuarial science, scope of actuarial science in Finance, economics, statistics, Mathematics and computer science - Concept of

terms: Accumulated value and present value ,Nominal and effective rates of Interest, Discount and Discounted value, Redemption of Loan, Sinking fund.

Unit- IV - Annuities: Meaning and classification of Annuities, perpetuities, immediate annuities - Mortality, Meaning, Nature of Mortality, Factors included in construction of Mortality Table I and II, Survival rate, Death rate

Course Name: Management Accounting

Course Code: 6T2

COURSE OUTCOME

CO1:-Students will be able to **evaluate** and interpret the co-efficient of correlation and significance level

CO2:-Students will be able to **understand** the concept of regression model and able to interpret the effect of variables regression co-efficient

CO3:-Students will be able to **compute** index number

CO4:-Students will be able to **apply** time series data, it's applications to various fields and components of time series.

CO5:-Students will be able to **explore** on calculation of correlation, regression, index number and trend analysis.

Unit_I Management Accounting :- Meaning, Scope, Importance, and Limitations of Management Accounting. Difference between Cost Accounting and Management Accounting, Role of Management Accounting. Break -Even Point Analysis (Theory & Numerical) ,

Unit – II Business Budget & Budgetary Control: Meaning, Characteristics, Objectives , Advantages, Limitations. Classification & Types of Budgets. Problems on Cash Budget and Flexible Budget Only (Theory & Numericals)

Unit – III Ratio Analysis: Meaning, Importance and Limitations of Ratio Analysis, Classification of Ratio, Computation of Profitability Ratio, Financial Ratio with special reference to Current Ratio, Acid Test/ Liquid Ratio, Inventory Turnover Ratio Debtors and

Creditors Turnover Ratio, Fixed Assets Turnover Ratio, Debt-Equity Ratio, Working Capital Ratio, , Earnings per Share Ratio. (Theory & Numericals)

Unit – IV Fund Flow Analysis: Meaning, Sources of fund, Uses of fund, Distinguish between fund flow statement and Balance Sheet. Preparation of Statement showing Changes in Working Capital, Profit from operation, Fund flow Statement (Theory & Numerical)

Course Name: Advanced Statistics

Course Code: 6T3

COURSE OUTCOME

CO1: Students will be able to **evaluate** and interpret the co-efficient of correlation and significance level

CO2: Students will be able to **understand** the concept of regression model and able to interpret the effect of variables regression co-efficient

CO3: Students will be able to **compute** index number.

CO4: Students will be able to **apply** time series data, it's applications to various fields and components of time series.

CO5: Students will be able to **explore** on calculation of correlation, regression, index number and trend analysis.

Unit I Correlation- Types of correlation, Karl Pearson's coefficient of correlation in Bivariate frequency table, probable error, interpretation of 'r', Rank Correlation Method.

Unit II Regression Analysis- Lines of Regression/Regressions Equation, Coefficient of regression for a Bivariate frequency table.

Unit III Index Number- Uses of I N, Types of I No. Methods of Index Number. Test of consistency of Index No.- unit test Time Reversed Test, Factor cost of living Index No.

Unit IV . Time series Analysis- Introduction components of a Time series- a) Trend b) Short Term Variation c) Irregular variation d) Measurement of Trend- (Simple Problems) Graphic Methods , Methods of Seminar, Methods of Curve by the square Methods of Moving Average

Course Name: Indian Economy – II

Course Code: 6T4

COURSE OUTCOME

CO1:Students will be able to **explain** contribution of agriculture sector in Indian Economy

CO2:Students will be able to **compare** Public & Private sector Industries and how they help any Economy in its progress

CO3:Students will be able to **categorize** Production & Service Sector I India and how they equally support to Economy development

CO4:Students will be able to **compare** the thinking of different Indian Economist and their thoughts & how far their theories have proved beneficial to our economy

CO5:Students will be able to **illustrate** a clear picture o different sectors supporting to Indian Economy growth

Unit I: Indian Agriculture Nature, Role of Agriculture in Indian Economy. Cropping Pattern in India and its Determining Factors.Land Reforms.Cooperative Farming & Marketing. Green Revolution: Impact and Constraints. Cause & Remedies to Low Agricultural Production and Productivity.Agriculture Marketing-Problems & Remedies.Agricultural Labour - Problems & Remedies.Sources of Agriculture Finance. NABARD (National Bank for Agriculture and Rural Development). Financial Inclusion.Agricultural Price Policy Objectives and Constituents.Agricultural Subsidies in India.Crop & Live Stock Insurance -Problems and Remedies.

Unit II: Indian Industry Industrial Policy 1991. Small Scale and Cottage Industries- Role, Performance, Problems and Remedies.Public Sector Industries - Role, Performance, Problems and Remedies. Privatization of Public Sector Industries: Meaning, Methods of Privatization Policy in India. Arguments in favor and against privatization.Policy of Disinvestment.Industrial Sickness in India- Definition, Causes, Effects, Remedial Measures. Indian Trade Union Movement: Role, Functions, Strength and Weaknesses.

Unit III: Indian Service Sector Growth of Services Sector in India. Nature, Scope, Trends & Importance of Service Sector in Current Scenario. Share of Service Sector in India's Employment Generation. Contribution of Service Sector to India's GDP.Government's reforms in various Services.IT & ITES Sector-Trend, Role & Importance.Challenges and

Opportunity in IT & ITES Sector. Banking & Insurance Sector- Importance of Banking and Insurance Industry in India's Service Sector, Challenges and Opportunities.

Unit IV: India's International Trade Foreign Trade -Concept and Meaning, Advantages, Disadvantages, Composition and Direction of India's Exports & Imports. Special Economic Zones- Concept, History, Benefits, Arguments against SEZS. Foreign Capital and Aid- Need, Role, Problems. India's External Debt. Multinational Corporations(MNCs)- Role, Importance, Advantages and Disadvantages. Impact of MNCs on Indian Economy. Liberalization, Privatization, Globalization(LPG)- Meaning, Role, Impact of LPG on Indian economy. World Trade Organization (WTO)- Objectives, Working and Functions, WTO & India.

Course Name: Human Resource Management

Course Code: 6T5

COURSE OUTCOME

CO1: Students will be able to **define** HRM function and importance

CO2: Students will be able to **express** the views on requirement, selection and tanning of employees in the business

CO3: Students will be able to **identify** the concept of labour welfare and collective bargaining

CO4: Students will be able to **sketch** the HR planning and its accounting

CO5: Students will be able to **test** all the techniques of HRM

UNIT-I Introduction Human Resource Management, Definition, Objectives, Functions, Scope, Importance. Quality of a ideal Human Resource Managers

UNIT-II Recruitment selection and training Recruitment: - meaning, source; selection process and importance, placement and induction, career planning v/s manpower planning Training: - meaning, method, training and development,

UNIT-III Labour welfare and Collective bargaining Labour welfare: - Safety and Health Measures Workers Participation in Management - Objectives for Wage Incentive - Fringe

Benefits Collective Bargaining - Features - Pre-requisite of Collective Bargaining - Agreement at different levels, Successful Participation of workers in Management.

UNIT-IV Human resource planning and accounting Human Resource Planning - Human Capital Investment - Expenditure vs. Productivity Meaning and Definition of Human Resource Accounting, Importance; Human Resource Accounting - Measurement of Human Value addition into Money Value

