

MOHAN BABU UNIVERSITY

Sree Sainath Nagar, Tirupati – 517 102



MBU
MOHAN BABU
UNIVERSITY

DREAM. BELIEVE. ACHIEVE

SCHOOL OF COMMERCE AND MANAGEMENT

B.Com. – Bachelor of Commerce

CURRICULUM AND SYLLABUS

(For 2022-23 Admitted Students)

**FULLY FLEXIBLE CHOICE BASED CREDIT SYSTEM
(FFCBCS)**



MOHAN BABU UNIVERSITY

Vision

To be a globally respected institution with an innovative and entrepreneurial culture that offers transformative education to advance sustainability and societal good.

Mission

- ❖ Develop industry-focused professionals with a global perspective.
- ❖ Offer academic programs that provide transformative learning experience founded on the spirit of curiosity, innovation, and integrity.
- ❖ Create confluence of research, innovation, and ideation to bring about sustainable and socially relevant enterprises.
- ❖ Uphold high standards of professional ethics leading to harmonious relationship with environment and society.

SCHOOL OF COMMERCE AND MANAGEMENT

Vision

To be the preferred choice for commerce and management education recognised for excellence, innovation, entrepreneurship and societal consciousness

Mission

- ❖ Impart relevant knowledge of commerce and management, a broad set of skills, and an inquisitive attitude to provide appropriate and distinctive solutions to serve industry and community
- ❖ Offer an experience par excellence with our state-of-the-art research, innovation, and incubation ecosystem to realise our learners' fullest entrepreneurial potential
- ❖ Provide continued education and research support to working professionals in the field of commerce and management to augment their domain expertise in the cutting-edge technologies used for business developments
- ❖ Inculcate the true spirit of societal consciousness in managers of tomorrow in solving challenges in commerce and management.

DEPARTMENT OF COMMERCE

Vision

To be a center of excellence in Commerce discipline through teaching and research producing high quality commerce graduates and post graduates with values and ethics to meet domestic and global demands.

Mission

- ❖ Imparting students with quality education in commerce through contemporary curriculum, congenial learning environment, relevant research, industry-institute interaction and mentoring for creating innovative solutions to serve industry and community.
- ❖ Nurturing students with strong leadership, team spirit and communication skills along with ethics and social consciousness through co-curricular and extra-curricular activities, to take on the challenges of the business world.
- ❖ Encourage faculty and staff to excel in their respective fields and demonstrate the best of their abilities by the way of continuing education, research and consultancy.

B.Com. – Bachelor of Commerce

PROGRAM EDUCATIONAL OBJECTIVES

After few years of graduation, the graduates of B.Com. will:

- PEO1.** Pursue higher education and advance research in the field of commerce, business, finance, management and other allied areas of interest.
Address the contemporary issues in business or related field and provide
- PEO2.** appropriate solutions through professional career in industry/teaching/research.
- PEO3.** Plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of the course.
Demonstrate managerial skills and leadership qualities, participate in
- PEO4.** continuing education programs for life-long learning and to lead the diverse teams and small groups to achieve the common goals of an organization.

PROGRAM OUTCOMES

On successful completion of the Program, the graduates of B.Com. will be able to:

- PO1. Conceptual knowledge:** Expose the knowledge of Accountancy, Finance, Marketing, Human Resource management, E-business, Taxation, Auditing, banking, computer applications, entrepreneurial, Legal environment and allied subjects.
- PO2. Critical Thinking:** Identify, formulate and analyze multifarious business problems by using principles, theories, models, techniques in key areas of business and determine various perspectives and to solve complex business problems.
- PO3. Modern tool usage:** Demonstrate knowledge on usage of financial modeling tools and techniques; apply appropriate statistical techniques and IT tools including e-business models, computer and mobile applications for business.
- PO4. Environment and sustainability:** Analyze the business issues and actions that have an impact on environment and sustainability.
- PO5. Ethics and Responsibilities:** Clear understanding of professional integrity, corporate governance, business ethics, responsibility accounting, professional ethics in adopting business practices.
- PO6. Effective Communication and Managerial decisions:** Interpret composite business implications, prepare reports and design documentation and communicate effectively various business reports, make effective presentations, and to take managerial decisions on complex business activities.

- P07. Project management and finance:** Understanding the ability for Financial Planning, analysis, teamwork, manage projects, financial tools and techniques.
- P08. Employability and Entrepreneurial Skill:** Recognize the business opportunities, exploring the entrepreneurial opportunities and Identify the contemporary social problems and opportunities for social entrepreneurship and designing business solutions.
- P09. Self-directed and Life-long learning:** Acquire the ability to employ independent and life-long learning in the changing business scenario.

PROGRAM SPECIFIC OUTCOMES

On successful completion of the Program, the graduates of B.Com. will be able to:

- PS01.** Proficiency in business theories and Laws, methodologies, tools and techniques to model real-world problems, employ modern tools and platforms for efficient design and development of business resources.
- PS02.** Develops necessary professional knowledge and skills in Management, Finance, Human Resources, Marketing, Entrepreneurship, Accountancy, Costing, Banking, electronic business models, and Legal aspects of business and computer applications for business in solving complex business problems from inter-disciplinary domains.
- PS03.** Apply suitable models, tools and techniques to perform business operations and data analytics for effective decision-making, innovations and problem solving in day-to-day business activities.
- PS04.** Develop competency in students to make them employable and successful entrepreneurs in the global market.
- PS05.** Discover ethical perspectives in various aspects of business and its functioning.

B.Com. – Bachelor of Commerce

Basket Wise - Credit Distribution

S. No.	Basket	Credits (Min. - Max.)
1	SCHOOL CORE	36-45
2	PROGRAM CORE	36-42
3	PROGRAM ELECTIVE	30-36
4	UNIVERSITY ELECTIVE	6-9
TOTAL CREDITS		Min. 120

School Core (36 - 45 Credits)

Course Code	Title of the Course	Lecture	Tutorial	Practical	Project Based Learning	Credits	Pre-requisite
		L	T	P	S	C	
22BS101401	Environmental Studies	2	-	-	-	2	-
22CM105001	Fundamentals of Computers	-	1	2	-	2	-
22CM103001	Fundamentals of Accounting	3	-	-	4	4	-
22CM101001	Business Economics	3	-	-	-	3	-
22CM101002	Business Environment	3	-	-	-	3	-
22CM101003	Business Organisation and Management	3	-	-	-	3	-
22CM101004	Corporate Governance and Business Ethics	3	-	-	-	3	-
22CM102001	Information Technology for Business	3	-	2	-	4	-
22CM101005	Principles of Banking and Insurance	3	-	-	-	3	-
22CM101006	Fundamentals of Auditing	3	-	-	-	3	-
22CM102002	Data Analysis Using Spreadsheet	3	-	2	-	4	-
22CM111001	Internship	-	-	-	-	2	-
22CM108001	Capstone Project	-	-	-	-	6	-
Language Basket (Min. 8 credits to be earned)							
22LG102405	General English	2	-	2	-	3	-
	Media and Communication Skills	2	-	2	-	3	General English
22LG101407	Business Communication	3	-	-	-	3	-
	English for Professional Development	2	-	-	-	2	General English
22LG101402	Telugu	2	-	-	-	2	-

Course Code	Title of the Course	Lecture	Tutorial	Practical	Project Based Learning	Credits	Pre-requisite
		L	T	P	S	C	
22LG101403	Hindi	2	-	-	-	2	-
22LG101404	Sanskrit	2	-	-	-	2	-
22LG101405	German Language	2	-	-	-	2	-
22LG101408	French Language	2	-	-	-	2	-
Mandatory Courses (Min. 6 Credits to be earned. Earned Credits will not be considered for CGPA)							
	Innovation, Incubation and Entrepreneurship	2	-	-	-	2	-
	Women Entrepreneurship	2	-	-	-	2	-
	Personality Development	2	-	-	-	2	-
	Intellectual Property Rights	2	-	-	-	2	-
	Professional Ethics and Human Values	2	-	-	-	2	-
	Indian Heritage and culture	2	-	-	-	2	-
	NCC/NSS Activities	-	-	-	-	2	-

Program Core (36 – 42 Credits)

Course Code	Title of the Course	Lecture	Tutorial	Practical	Project based Learning	Credits	Pre-requisite
		L	T	P	S	C	
22CM101007	Business Statistics	3	-	-	-	3	-
22CM101008	Financial Accounting-I	4	-	-	-	4	Fundamentals of Accounting
22CM101009	Legal aspects of Business	3	-	-	-	3	-
22CM101010	Corporate Accounting	4	-	-	-	4	Fundamentals of Accounting
22CM101011	Management Accounting	4	-	-	-	4	Fundamentals of Accounting
22CM101012	Cost Accounting	4	-	-	-	4	Financial Accounting - I
22CM101013	Goods and Services Tax	3	-	-	-	3	-
22CM101014	Income Tax Law and Practice	3	-	-	-	3	-
22CM101015	Financial statement Analysis	4	-	-	-	4	Financial Accounting - I
22CM101016	Investment Management	4	-	-	-	4	-
22CM101017	Financial Accounting - II	4	-	-	-	4	Financial Accounting - I
22CM101018	Research Methodology for Business	4	-	-	-	4	Business Statistics
22CM102003	Computerised Accounting with Tally	3	-	2	-	4	Financial Accounting - I

Program Elective (30 - 36 Credits)

Course Code	Knowledge Area	Title of the Course	Lecture	Tutorial	Practical	Project based Learning	Credits	Pre-requisite
			L	T	P	S	C	
22CM101019	Accounting	Advance Financial Accounting	3	1	-	-	4	Financial Accounting
22CM101020		Advance Corporate Accounting	3	1	-	-	4	Principles of Accounting
22CM101021		Advance Management Accounting	3	1	-	-	4	Management Accounting
22CM101022		Applied Cost Accounting	3	1	-	-	4	Cost Accounting
22CM101023		Accounting for Managerial Decision-Making	4	-	-	-	4	Management Accounting
22CM101024	Finance	Corporate Finance	4	-	-	-	4	-
22CM101025		Institutional Finance	3	-	-	-	3	-
22CM101026		Financial Management	3	-	-	-	3	-
22CM101027		Financial Derivatives	3	-	-	-	3	-
22CM101028	Management	Principles of Management	3	-	-	-	3	-
22CM101029		Project Management	3	-	-	-	3	-
22CM101030		Human Resource Management	3	-	-	-	3	-
22CM101031		Organisational Behaviour	3	-	-	-	3	-
22CM101032	Marketing	Principles of Marketing Management	3	-	-	-	3	-
22CM101033		Marketing Analytics	3	-	-	-	3	-
22CM101034		Customer Relationship Management	3	-	-	-	3	Principles of Marketing Management
22CM101035		Digital and Service Marketing	3	-	-	-	3	Principles of Marketing Management

Course Code	Knowledge Area	Title of the Course	Lecture L	Tutorial T	Practical P	Project based Learning S	Credits C	Pre-requisite
22CM101036		Rural and Agricultural Marketing	3	-	-	-	3	Principles of Marketing Management
22CM101037	Banking	Digital Banking	3	-	-	-	3	Principles of Banking and Insurance
22CM101038		Management of Financial Services	3	-	-	-	3	-
22CM101039		Marketing in Banking & Insurance	3	-	-	-	3	Principles of Banking and Insurance
22CM101040		Bank Credit Management	3	-	-	-	3	Principles of Banking and Insurance
22CM101041		Rural Banking	3	-	-	-	3	Principles of Banking and Insurance
22CM101042		Information Technology in Banking	3	-	-	-	3	-

Specialization Elective (18 - 24 Credits)

(I) Computer Applications

Course Code	Course Title	Lecture	Tutorial	Practical	Project Based Learning	Credits	Pre-requisite
		L	T	P	S	C	
	Operating Systems	3	-	-	-	3	-
	Programing with C and C++	3	-	2	-	4	
	Object Oriented Programming with JAVA	3	-	2	-	4	Problem Solving Approaches and Algorithms
	Web Technologies	3	-	2	-	4	Object Oriented Programming with Java
	Internet and Web Design	3	-	2	-	3	-
	Database Management Systems	3	-	2	-	4	-
	Mobile Application Development	3	-	2	-	4	Web Technologies
	Python Programming	3	-	2	-	4	-
	Data Mining and its Applications	3	-	2	-	4	Database Management Systems
	Business Analytics	3	-	2	-	4	Data Mining and its Applications /Python Programming
	HTML and JAVA Script	3	-	2	-	4	-
	Cyber Security and Malware Analysis	3	-	2	-	4	-

(II) Corporate Accounting and Taxation

Course Code	Course Title	Lecture	Tutorial	Practical	Project Based Learning	Credits	Pre-requisite
		L	T	P	S	C	
22CM101043	Corporate Financial Management	3	1	-	-	4	Financial Management
22CM101044	Corporate Financial Reporting	3	1	-	-	4	-
22CM101045	Corporate Financial Policy	3	-	-	-	3	Corporate Financial Management
22CM101046	Corporate taxation	3	1	-	-	4	Income Tax Law and Practice
22CM101047	Customs Procedures and Practice	3	-	-	-	3	Income Tax Law and Practice
22CM101048	Indian Taxation System - I	3	1	-	-	4	Income Tax Law and Practice
22CM101049	Indian Taxation System - II	3	1	-	-	4	Indian Taxation System - I
22CM101050	Direct Tax Planning & E-Filing of Returns	3	1	-	-	4	-
22CM101051	Taxation for Business and Investment Planning	3	1	-	-	4	Income Tax Law and Practice
22CM101052	International Taxation	3	-	-	-	3	Income Tax Law and Practice
22CM101053	Accounting for Service Organizations	4	-	-	-	4	-
22CM101054	Corporate Secretarial Practice	4	-	-	-	4	-

(III) Banking and Finance

Course Code	Course Title	Lecture	Tutorial	Practical	Project Based Learning	Credits	Pre-requisite
		L	T	P	S	C	
22CM101055	Legal aspects of Banking	3	-	-	-	3	Principles of Banking and Insurance
22CM101056	Central Banking	3	-	-	-	3	Principles of Banking and Insurance
22CM101057	Green Banking	3	-	-	-	3	-

22CM101058	Entrepreneurship and Banking	3	-	-	-	3	-
22CM101059	Risk Management in Banking	3	-	-	-	3	Principles of Banking and Insurance
22CM101060	Banking Technology & Innovation	4	-	-	-	4	-
22CM101061	Customer Relationship Management in banking	3	-	-	-	3	Principles of Banking and Insurance
22CM101062	International Banking and Finance	3	-	-	-	3	Principles of Banking and Insurance
22CM101063	Financial Econometrics	3	-	-	-	3	-
22CM101064	Financial Institutions and Markets	3	-	-	-	3	-
22CM101066	Indian Financial System	3	-	-	-	3	-
22CM101067	Public Finance	3	-	-	-	3	-
22CM101068	Investment Finance	4	-	-	-	4	-

University Elective (6-9 Credits)

Course Code	Title of the Course	Lecture	Tutorial	Practical	Project based Learning	Credits	Pre-requisite
		L	T	P	S	C	
22MG101702	Managing Innovation and Entrepreneurship	3	-	-	-	3	-
22MG101703	Management Science	3	-	-	-	3	-
22MG101707	Introduction to the Internet of Things	3	-	-	-	3	-
22MG101718	Business Communication and Career Skills	3	-	-	-	3	-
22MG101719	Entrepreneurship for Micro, Small and Medium Enterprises	3	-	-	-	3	-

Course Code	Title of the Course	Lecture	Tutorial	Practical	Project based Learning	Credits	Pre-requisite
22MG101720	Indian History	3	-	-	-	3	-
22MG101721	Personality Development	3	-	-	-	3	-
22MG101722	Women Empowerment	3	-	-	-	3	-
22MG101732	Indian Economy	3	-	-	-	3	-
22MG101733	Essential Life Skills for Holistic Development	3	-	-	-	3	-
22MG101734	Indian Tradition and Culture	3	-	-	-	3	-
22MG101735	Constitution of India	3	-	-	-	3	-
22MG101736	Disaster Mitigation and Management	3	-	-	-	3	-
22MG101743	Stress Management and Well Being	3	-	-	-	3	-

Note:

1. If any student has chosen a course or equivalent course from the above list in their regular curriculum then, he/she is not eligible to opt the same course/s under University Elective.
2. The student can choose courses from other disciplines offered across the schools of MBU satisfying the pre-requisite other than the above list.

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22LG102405	GENERAL ENGLISH	2	-	2	-	3
Pre-Requisite	-					
Anti-Requisite	-					
Co-Requisite	-					

COURSE DESCRIPTION: This course deals with selected literary works of eminent writers, exercises on speaking, reading comprehensions for skimming and scanning, vocabulary, grammar, pronunciation, and conversation practice.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1.** Demonstrate knowledge of literary works of various pieces of eminent writers.
- CO2.** Adapt general and technical vocabulary in communication.
- CO3.** Apply grammatically correct English in writing.
- CO4.** Analyse texts using reading techniques.
- CO5.** Apply different communication styles in various situations.

CO-PO-PSO Mapping Table:

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	-	-	-	-	-	-	2	2
CO2	3	2	-	-	-	-	-	2	2
CO3	2	3	-	-	-	-	-	2	2
CO4	2	3	-	2	-	-	-	2	2
CO5	2	2	-	3	-	-	-	2	2
Course Correlation Mapping	2	3	-	3	-	-	-	2	2

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: 'A snake in the Grass' short story by R.K. Narayan. (06 Periods)
A Snake in the Grass – A Short Story, Reading Comprehension, Grammar, Vocabulary, Pronunciation, and Conversation Practice.

Module 2: 'On saying Please 'short essay by A. G. Gardiner (06 Periods)
On Saying Please – A Short Essay, Reading Comprehension, Grammar Vocabulary, Pronunciation, and Conversation Practice.

Module 3: 'If You Forget Me 'poem by Pablo Neruda (06 Periods)
If you Forget Me - A Poem, Reading Comprehension, Grammar, Pronunciation, and Conversation Practice.

Module 4: 'After the Sunset' short story by Bhoopal (06 Periods)
After the Sunset – A Short Story, Reading Comprehension, Grammar, Pronunciation, and Conversation Practice.

Module 5: 'Man's Peril 'essay by Bertrand Russel (06 Periods)
Man's Peril - An Essay, Reading Comprehension, Vocabulary, Grammar, Pronunciation, and Conversation Practice.

Total Periods: 30

EXPERIENTIAL LEARNING

1. In rainy seasons a lot of snakes are found crawling around. Prepare a write-up on the reactions of people when they found snakes.
2. India is now for entrepreneurs and the government announced a lot of startup programmes for that. Prepare a presentation on recent entrepreneurs.
3. Small courtesies play a major role in creating an impression on other people. List out a few examples.
4. Prepare a PowerPoint presentation on the present scenario in higher education and jobs in India.
5. Being a shopkeeper and persuading a customer to buy a product which is introduced newly in the market. Prepare a conversation.
6. The English language has a rich vocabulary. List out the homophones and homonyms and write down the pronunciation and meaning of those words.
7. Describe a situation in your college where teamwork is needed and explain the strategies to manage the team effectively.
8. India is a country of unity in diversity. List out the existence of different racial and religious people and bring out reasons for the harmonious relationship among the people.
9. Forget and forgive are the most important quality of any human being. Prepare a write-up on any two experiences which come across in your life where you forgive or forget to maintain good relationships with friends or relatives.
10. Make a case study on the problems of second language learners of English and suggest solutions to overcome them.
11. How do you feel that the role of science and technology in nation-building?

Above all will be detailed in CHO.

RESOURCES

TEXTBOOKS:

1. G. Damodar "English Language for Undergraduate Students", Cambridge University-2019.

REFERENCE BOOKS:

1. <https://www.researchgate.net/publication/331773456> RK Narayan's A Snake in the Grass and Stephen Leacock's With the Photographer - A Comparative Study
2. <https://smartenglishnotes.com/2020/07/17/on-saying-please-summary-analysis-and-questions-and-answers/>

VIDEO LECTURES:

1. <https://www.youtube.com/watch?v=WnOOKO0CdaM>
2. <https://www.youtube.com/watch?v=H6Nlz8qmcFc>
3. <https://www.youtube.com/watch?v=-lTliZO85YM>
4. <https://www.youtube.com/watch?v=048YjXwgHWE>
5. <https://www.youtube.com/watch?v=XLLQm7Grmcc>

WEB RESOURCES:

1. <https://www.researchgate.net/publication/331773456> RK Narayan's A Snake in the Grass and Stephen Leacock's With the Photographer - A Comparative Study
2. <https://smartenglishnotes.com/2020/07/17/on-saying-please-summary-analysis-and-questions-and-answers/>
3. http://www.emcp.com/product_catalog/school/litLink/Grade09/U09-04forgetme/
4. <https://englishlanguage-lit.blogspot.com/2021/05/after-sunset-short-story-by-bhoopal.html>
5. <https://www.taylorfrancis.com/chapters/mono/10.4324/9781003090359-31/man-peril-bertrand-russell?context=ubx&refId=1d767e2d-ceb1-4537-9de5-6417eab47d1e>

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22LG101402	తెలుగు	2	-	-	-	2
Pre-Requisite	-					
Anti-Requisite	-					
Co-Requisite	-					

COURSE DESCRIPTION: తుమ్మల సీతారామమూర్తి-ఎక్కట్లు, తిక్కన-నాడీజంఘాపాఖ్యానం, పోతన-త్రువోపాఖ్యానం, దువ్వూరి రామిరెడ్డి - కృషీ వలుడు, మరియు తెలుగు వ్యాకరణం మీద అవగాహన.

COURSE OUTCOMES: కోర్సును వజయవంతంగా పూర్ణతో చసీన తర్వాత, వోద్యోర్యోధులు వసీటనో చసీయగలరు:

- C01.** విద్యార్థులలో మానవీయ విలువలు పెరిగి నైతిక వలువలతో జీవించడం
- C02.** సమాజంలో మనకు జేతనైన సాయం జెయ్యడం ప్రతి మనిషి బాధ్యత అనే సందేశం
- C03.** త్రికరణ శుద్ధితో కృషి జేస్తే ఏదైనా సాధించ వచ్చు అనే సందేశం
- C04.** వ్యవసాయ రంగం గూర్చి విద్యార్థులలో అవగాహన కలగడం
- C05.** తెలుగు వ్యాకరణం

CO-PO-PSO Mapping Table:

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
C01	3	-	-	-	-	-	-	-	-
C02	3	-	-	-	-	-	-	-	-
C03	3	-	-	-	-	-	-	-	-
C04	3	-	-	-	-	-	-	-	-
C05	3	-	-	-	-	-	-	-	-
Course Correlation Mapping	3	-	-	-	-	-	-	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

పాఠ్య ప్రణాళిక

Module 1: ఎక్కట్లు – తుమ్మల సీతారామమూర్తి

(06 Periods)

సత్ప్రవర్తన, సచ్చీలత, సన్మార్గం, సమసమానత్వం గూర్చి వివరించడం.

Module 2: నాడీజంఘాపాఖ్యానం – తిక్కన

(06 Periods)

సహాయం చేసినవారిని మరచి పోరాదు. చేసిన మేలు మరచిన వారి జీవితం ఎంత హీనంగా ఉంటుందో తెలియజేయడం.

Module 3: ధ్రువోపాఖ్యానం – పోతన

(06 Periods)

ఎటువంటి కష్టాలకు సమస్యలకు కుంగి పోకుండా దీక్షతో పట్టుదలతో కృషితో అనుకున్నది సాధించాలని తెలియజేయడం.

Module 4: కృషీ వలుడు – దువ్వూరి రామిరెడ్డి

(06 Periods)

సమాజానికి వెన్నెముక అయిన రైతు యొక్క కష్టాలను త్యాగాలను వివరించడం.

Module 5: సంధులు, సమాసాలు, అలంకారాలు.

(06 Periods)

తెలుగు భాష యొక్క మూలాలను తెలుసుకోవడం.

Total Periods: 30

RESOURCES

TEXT BOOKS:

1. ఎక్కట్లు – కవి తుమ్మల సీతారామమూర్తి చౌదరి.
2. నాడీజంఘాపాఖ్యానం – కవి తిక్కన. (మహాభారతం – శాంతి పర్వం – తృతీయా శ్వాసం – 472 నుండి 511 పద్యాల వరకు).
3. ధ్రువోపాఖ్యానం – కవి పోతన (ఆంధ్ర మాహాభాగవతం – చతుర్థ స్కంధం – 216 నుండి 277 పద్యాల వరకు)
4. కృషీ వలుడు – కవి దువ్వూరి రామిరెడ్డి

VIDEO LECTURES:

1. <https://www.youtube.com/watch?v=5jX20h6HWzg>
2. <https://www.youtube.com/watch?v=FFtPSPByBmk>
3. https://www.youtube.com/watch?v=nQHF_pgTfL8
4. <https://www.youtube.com/watch?v=IEERKL3Q2Cs>

Web Resources:

1. http://teluguvignanamvinodam1.blogspot.com/2021/06/maha-bharatam-in-telugu-pdf-free-download_25.html
2. <https://www.freegurukul.org/blog/ramayanam-pdf/>

EXPERIENTIAL LEARNING

The experiential learning components will be detailed in CHO.

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22LG101404	SANSKRIT	2	-	-	-	2
Pre-Requisite	-					
Anti-Requisite	-					
Co-Requisite	-					

COURSE DESCRIPTION: अस्मिन् पाठ्यक्रमे संस्कृत गद्य, पद्य, व्याकरणेन सह महाभारतम् अपि च रामायणस्य कान्धन खण्डानां मेलनं भवति । अयं पाठ्यक्रमः छात्राणां कृते विभिन्न संस्कृत ग्रन्थानां अपि च साहित्यस्य समालोचनात्मक विश्लेषण करणमपि शिक्षयति । संपूर्ण पाठ्यक्रमे अस्मिन्, छात्राः देवनागरी लिपेः लिखनं अधिगच्छति, संस्कृतस्य शब्दानां उच्चारणं तथा हृदिस्थं करिष्यति, अपि च प्राथमिक व्याकरण पठिष्यति तेन ते संस्कृते सरल वाक्यानां निर्माणं कर्तुं प्रभवन्ति ।

COURSE OUTCOMES: □□□□□□□□□□ □□□□□□□□□□ □□□□□□□□□□

- CO1** कर्तव्यपरक शैक्षणिक वृत्तिपरक तथा शोधकर्तृणां निर्माणार्थं छात्राणां संज्ञानात्मक, प्रभावशाली तथा व्यवहारिक क्षमतानां आकार प्रदानार्थं सहायतां करोति।
- CO2** सामाजिक परिवर्तने भागग्रहणार्थं सक्षमाः भवितुं छात्रेषु सेवायाः धारणा संचारः करोति।
- CO3** समकालीन समस्या-समाधान स्थितिषु प्राचीन भारतीय ज्ञानस्य अनुप्रयोगस्य ज्ञानप्राप्तिः। सामान्य रूपेण तथा विशेष रूपेण अभ्यसने तथा तस्य मूल्यांकनस्य संदर्भे च नैतिक उपयुक्ततायाः एकः दृढतर भावनायाः विकासार्थम्।
- CO4** प्राचीन साहित्यतः प्राथमिक जीवनं तथा अवधारणानां ज्ञानप्रदानं यत् कालातीतः जातः तथापि इदानीमपि समाजाय अनुवर्तते।
आवेदनस्य प्रमुख क्षेत्रेषु प्राथमिक कौशलस्य अधिग्रहणे सुगमकरणम् उदा- नेतृत्वे, संचारे, अनुसंधान योग्यतायां, व्यवहार संशोधने इत्यादि।
- CO5** सामाजिक विविधतायाः कृते सम्मान-विकसितं करणं तथा सामाजिक अपि च सांस्कृतिक प्रासंगिकतायाः अध्ययने अभिवृद्धि करणम्।

CO-PO Mapping Table:

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	-	-	-	-	-	-	-	-
CO2	3	-	-	-	-	-	-	-	-
CO3	3	-	-	-	-	-	-	-	-
CO4	3	-	-	-	-	-	-	-	-
CO5	3	-	-	-	-	-	-	-	-
Course Correlation Mapping	3	-	-	-	-	-	-	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module-1: प्राचीन पद्यसाहित्यम्

(06 Periods)

1. आर्य पादुका पट्टाभिषेकः - वल्मीकिः - श्रीमद्रामायणम्
2. यक्षप्रश्नाः - वेदव्यासः - महाभारतम्

Module-2: चम्पूकाव्यम् & आधुनिक पद्यकाव्यम्

(06 Periods)

3. गङ्गावतरणम् - भोजराजः - चम्पूरामायणम्
4. मोहापनोदः - श्री पमिडिपाटि पट्टाभिरामारावः - मूलकथा-‘धर्मसौहृदम्’ इति संस्कृत पद्यकाव्यम्

Module-3: गद्यसाहित्यम्

(06 Periods)

5. अत्युत्कटैः पापपुण्यैः इहैव फलमश्नुते - नारायणपण्डितः - हितोपदेशः
6. शूद्रकवीरवरकथा - हितोपदेशः

Module-4: शब्दाः

(6 Periods)

देव, कवि, भानु, पितृ, धातृ, गो, रमा, मति

Module 5: महाकवि, शास्त्रकाराः

(6 Periods)

1. पाणिनिः 2. कौटिल्यः 3. भरतमुनिः 4. भारविः 5. माघः 6. भवभूतिः
7. शङ्कराचार्यः 8. दण्डी

Total Periods: 30

RESOURCES

TEXT BOOKS:

1. विश्वभारती
2. संस्कृत भारती
3. अमृतवाणी

REFERENCE BOOKS:

1. रामायणम्
2. महाभारतम्
3. अष्टाध्यायी
4. अमरकोशः

VIDEO LECTURES:

1. <https://www.youtube.com/watch?v=bh-14xfMeYk>
2. <https://www.youtube.com/watch?v=6xFkoOpzsvs>

Web Resources:

1. <https://www.forum.universityupdates.in/threads/ou-sanskrit-2nd-semester-study-material.33659/>
2. https://cbpbu.ac.in/study_mat_sanskrit.php

EXPERIENTIAL LEARNING

The experiential learning components will be detailed in CHO.

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22CM103001	FUNDAMENTALS OF ACCOUNTING	3	-	-	4	4
Pre-Requisite	---					
Anti-Requisite	---					
Co-Requisite	---					

COURSE DESCRIPTION: The objective of the course is to equip the students with the understanding of accounting process and double entry system. The course is designed so that the students can understand the scientific preparation of accounting books with relevant interpretation. The course also provides students with knowledge of preparation of final accounts.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1** Apply the double entry system to record the business transactions.
- CO2** Prepare different types of subsidiary books to record the business transactions.
- CO3** Prepare Bank Reconciliation Statement to reconcile the balances as per Cash Book and Pass Book. And to write Rectification entries for the errors in the books of accounts.
- CO4** Determine the closing balance of assets under different Depreciation methods and measuring the financial performance of the business at the end of the year.

CO-PO-PSO Mapping Table:

Course Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	-	-	-	-	-	-	1	-	3	3	-	2	-
CO2	3	3	-	-	-	-	-	-	1	-	3	3	-	2	-
CO3	3	3	-	-	-	-	-	-	1	-	3	3	3	2	-
CO4	3	3	-	-	-	-	-	-	1	-	3	3	3	2	-
Course Correlation Mapping	3	3	-	-	-	-	-	-	1	-	3	3	3	2	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module-1: ACCOUNTING PROCESS

(09 Periods)

Introduction–Evolution and Definition–Accounting Functions–Advantages and Limitations–Users of Accounting Information–Branches of Accounting–Accounting Principles: Concepts and Conventions- Double Entry System - Classification of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

Module-2: SUBSIDIARY BOOKS

(08 Periods)

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including problems)

Module-3: BANK RECONCILIATION STATEMENT

(08 Periods)

Meaning – Need - Reasons for differences between cash book and pass book balances – Favorable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

Module-4: RECTIFICATION OF ERRORS AND DEPRECIATION

(10 Periods)

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. Depreciation (AS-6): Meaning – Causes –Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method – Annuity Method – Depletion Method (Including problems)

Module 5: FINAL ACCOUNTS

(10 Periods)

Final Accounts of Sole Trader: Capital and Revenue Expenditure – Capital and Revenue Receipts - Differed Revenue Expenditure. - Preparation of Final Accounts - Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments –(Including problems)

Total Periods: 45

PROJECT BASED LEARNING

1. Journalise the following Transactions and prepare relevant ledger accounts and also trial balance in the books of a business.

Date	Particulars	Amount (Rs.)
2019		
Augst	Pradeep commenced business with a cash	50,000
1	Deposited with Bank	10,000
2	Sold goods to kiran	20,000
3	Goods sold for cash	5,000
4	Purchases	2,000
5	Bought goods from Jeevan	4,000
8	Returned goods by Kiran	1,000
12	Paid telephone bill	500
15	Bought furniture and paid by cheque	12,000
16	Goods returned to Jeevan	300
17	Paid for advertisement	1,500
18	Commission received	450
19	Goods sold to Thirumala for cash	5,000
22	Interest received from Nagesh	200
25	Cash received from Lal	2,000
27	Received cash from Kiran	4,000
28	Purchased goods from Rama for Cash	1,200
29	Rs.3650 cash paid to Jeevan in full settlement of Rs.3,700 (discount received Rs.50)	
30	Received cash from Kiran Rs.14,600 in full settlement of Rs.15,000 (discount allowed Rs.400)	

2. Prepare appropriate subsidiary books from the following transactions:

Opening Balances as on 1/Jan/2018:

Cash in hand – 3000, Cash at Bank-12000, Furniture – 5000, Debtors- 10000, Bills Receivable-8000, Machinery-22000, Creditors-20000, Bills Payables-5000, Banks Loan-10000.

Date	Particulars
2018	
Jan. 1	Goods purchased from Ramesh Rs 60,000.
2	Sold goods to Suresh Rs 40,000.
5	Sold goods by Mahesh to us Rs 25,000.
7	Goods purchased from Harish Rs 12,000.
9	Sold goods to Avinash Rs 27,500.
11	Goods returned to Ramesh Rs 5,000.
15	Goods returned from Suresh Rs 10,000.
17	Sold goods to Kamal Rs 33,000.
20	Bad debts written off on debtors Rs 500.
22	Goods returned from Kamal Rs 3,000.
25	Prepaid insurance Rs 150.
26	Outstanding salaries Rs 1,000.
28	Goods returned to Harish Rs 2,000.
30	Goods purchased from Ramesh Rs 5,000.

2. Prepare a three column cash book from the following transactions:

Date	Particulars
2006	
Apr. 1	Cash in Hand Rs 2,500; Cash at Bank Rs 10,000.
2	Paid in to bank Rs 1,000.
3	Bought furniture and issued cheque Rs 2,000.

4	Purchased goods for cash Rs 500.
10	Received from Mohan Rs 980 and discount allowed Rs 20.
12	Cash sales Rs 4,000.
14	Paid Amarnath by cheque Rs 1,450 and received discount Rs 50.
16	Withdrew from bank for private use Rs 600.
17	Received cheque from Patel Rs 1,430 and allowed to him discount Rs 20. Patel's cheque deposited in to bank.
20	Withdrew from bank for office use Rs 2,000.
22	Paid advertisement by cheque Rs 350.
23	Received cheque from Ali (in full settlement of debt of Rs 1,500) Rs 1,200. the Cheque deposited on the same day in to the bank.
25	Sale of machinery, payment received in cheque Rs 2,500.
26	New machinery purchased and issued cheque Rs 5,000.
28	Withdrew from bank and paid salaries of office staff Rs 1,500.
29	Drew cheque for petty expenses Rs 150.
30	Rent paid by cheque Rs 500.

3. Prepare Trial Balance from the following balances

Particulars	Amount (Rs)	Particulars	Amount (Rs)
Cash at Bank	200	Debtors	30000
Capital	78000	Bills Payable	7210
Lease Property	46000	Opening Stock	5000
Furniture	10500	Bank Loan	40000
Sales	131020	Plant & Machinery	48000
Discount Allowed	540	Purchases	81900
Returns Inward	1500	Carriage Outward	240
Salaries and Wages	17350	Purchase Returns	380
10% Govt. Securities	29960	Sundry Expenses	1370
Bank Charges	1000	Taxes	500
Creditors	22760	Commission Received	1690
Drawings	3000	Copy Rights	4000

4. The difference of Trial Balance of a trader Rs. 559 has been transferred Suspense account. Later the following errors were discovered pass rectification entries and prepare Suspense A/c.

- Total of Sales Returns book was under cast by Rs. 50
- Instead of crediting Rs. 512 to Mohan account Rs. 215 were debited to his account.
- Erection charges paid on Machinery Rs. 2000 wrongly debited to Factory expenses account.
- Sale of Rs. 172 was recorded in sales account as Rs. 217
- Discount of Rs. 41 allowed to Ramesh, but entered in his account as Rs. 14
- Depreciation charged Rs. 100 on Machinery, was not posted in Depreciation account.

5. Prepare Bank Reconciliation Statement as on 31-12-2017

- Bank balance as per Cash Book Rs. 25000
- Cheques deposited into bank, but not collected Rs.3200
- Cheques issued, but not presented for payment Rs.4000
- Interest on deposits credited in Pass book Rs.80
- Bank charges debited in Pass book Rs.20
- Interest on investments shown in pass book only Rs.250
- Insurance premium debited in pass book only Rs. 350
- Bank has credited for rent received Rs. 2000 but no information from bank
- The bank collected a bill for Rs. 4200, intimation received from bank on 15/1/2018
- A customer directly deposited into bank Rs. 1500
- Telephone charges paid by bank Rs. 500
- A bill discounted for Rs.950 (Discount Rs.50) was dishonoured and debited in Pass book inly

6. The given particulars belong to Sowmya on 31.12.2016. Prepare a Bank Reconciliation Statement.

- The overdraft as shown by the Cash book is Rs.18,600.

- Out of the total cheques issued for Rs.1,500 on 31/12/2016, only on cheque for Rs.400 was cashed on the same day.
- Rs.200 cheque has been collected by the bank as against the total cheques deposited for Rs.750 in December 2016.
- Telephone bill paid by the bank Rs.150 was not credited in the cash book.
- Bank charges Rs.30 were posted twice in cash book but other charges of Rs.50 and bank expenses Rs.25 was not recorded.
- Interest received for Rs.30 has been recorded in cash book.
- A bill discounted by us previously, but now dishonoured was debited in the pass book was Rs.800.
- Wrong debit given in the pass book was Rs.300.
- Interest collected on securities for Rs.125 recorded in cash book only.
- Funds of Rs.1,000 were transferred from a customer account, but not recorded in cash book.

7.

From the following balances of Mr. Aravind as at 31.12.2016, prepare Trading, Profit and Loss Account for the year ended and Balance Sheet as at that date after making the necessary adjustments.

Debit Balances	Amount (Rs.)	Credit Balances	Amount (Rs.)
Drawing Account	6,000	Capital	80,000
Plant and Machinery	25,000	Sundry Creditors	10,000
Stock (opening)	15,000	Sales	1,20,000
Purchases	82,000	Returns outwards	1,000
Return Inwards	2,000	R.B.D.D.	400
Sundry Debtors	20,600	Discounts	800
Furniture & Fixtures	5,000	Rent of Premises sublet	1,200
Freight and Duty	2,000	Reserve Fund	5,000
Carriage outwards	500		
Rent, Rates & Taxes	4,600		
Printing & Stationery	800		
Trade Expenses	400		
Postage and Telegrams	800		
Insurance charges	700		
Salaries and Wages	21,300		
Cash in Hand	6,200		
Cash at Bank	25,500		
	<u>2,18,400</u>		<u>2,18,400</u>

Adjustments:

- Stock on 31.12.2006 was Rs.14,600.
- Write off Rs.600 as bad debts and provide 5% for R.B.D.D.
- Provide for depreciation on furniture 5% & Plant & Machinery at 20%.
- Insurance prepaid was Rs.100.
- Outstanding salaries Rs. 700
- A fire occurred on 25th December, 2006 and stock worth Rs.5,000 was destroyed and the insurance company admitted a claim for Rs. 4500 only.

RESOURCES

TEXT BOOKS:

1. "Financial Accounting", S.P. Jain & K.L. Narang, Kalyani Publishers, New Delhi, 2021.
2. "Introduction to Accountancy", T.S.Grewal, S.Chand and Co, New Delhi, 2021.
3. "Financial Accounting", Jawahar Lal, Himalaya Publishing House, Mumbai, 2021.

REFERENCE BOOKS:

1. "Accountancy", Haneef and Mukherjee, Tata McGraw Hill Company, New Delhi, 2021.
2. "Principles & Practice of Accounting", R.L.Gupta&V.K.Gupta, Sultan Chand, New Delhi, 2021.

VIDEO LECTURES:

1. <https://www.youtube.com/watch?v=SUQMUc3Z3vs&list=PLLhSIFfDZcUUwKluDIB2exPUYc75Va37x>
2. <https://www.youtube.com/watch?v=4N0Dmzhi3Tw>

Web Resources:

1. https://students.icai.org/?page_id=4893
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf
3. <https://khatabook.com/blog/fundamentals-of-accounting/>

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22CM101001	BUSINESS ECONOMICS	3	-	-	-	3
Pre-Requisite	-					
Anti-Requisite	-					
Co-Requisite	-					

COURSE DESCRIPTION: The course aim is to acquaint with fundamentals of economic theories and impact on pricing, demand, supply, production, and cost concepts. To gain understanding of economic ideas and techniques in order to apply them to business Practices.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1** Demonstrate the Principles of Business Economics and analysing the risk and uncertainty in business entities. Have knowledge about forces that control markets-Supply and Demand.
- CO2** Interpret the theories of Production and Cost for the managerial decision making of an organization.
- CO3** Understand the Price and Output relation in the different Market structures and understanding of Various Pricing Concepts in Business.
- CO4** Demonstrate the consumer behaviour to identify various markets in the economy and also in selecting appropriate strategies for the success of the entity.

CO-PO-PSO Mapping Table:

Course Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	-	-	-	-	-	-	1	-	3	3	-	2	-
CO2	3	3	-	-	-	-	-	-	1	-	3	3	-	2	-
CO3	3	3	-	-	-	-	-	-	1	-	3	3	3	2	-
CO4	3	3	-	-	-	-	-	-	1	-	3	3	3	2	-
Course Correlation Mapping	3	3	-	-	-	-	-	-	1	-	3	3	3	2	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: INTRODUCTION TO BUSINESS ECONOMICS (09 Periods)

Introduction: Definition, Nature and Scope of Business Economics, Macro and Microeconomics, Principles of Business Economics.

Risk and uncertainty: Externality and trade-off, Constrained and unconstrained optimization, Economics of Information.

Module 2: CONCEPT OF DEMAND AND SUPPLY (09 Periods)

Demand Analysis: Different concepts of demand, demand curve, Determinants of demand, Law of demand, Demand forecasting methods, Market equilibrium, Concepts of elasticity

Supply: Concept of supply, supply curve, Conditions of supply, Elasticity of supply, Economies of scale and scope.

Module 3: THEORY OF PRODUCTION AND COST ANALYSIS (09 Periods)

Production and Cost Concepts: Production Function: Input-output relationship, Law of Variable proportion, Isoquants and Iso-costs

Cost Concepts: Total, Average and Marginal Cost, Fixed vs. Variable costs, Opportunity Costs Vs. Outlay Costs, Separable Costs Vs Joint Costs, Urgent Costs Vs Postponable Costs, Avoidable Costs Vs. Unavoidable Costs.

Break Even Analysis: Break Even Analysis (BEA), Assumptions, Merits and demerits, Determination of Break Even Point (Simple problems).

Module 4: MARKETS AND PRICING (09 Periods)

Market Structure: Types of Markets, Features of perfect competition, Monopoly and monopolistic competition, Price and Output determination in perfect competition, monopoly and monopolistic Markets.

Pricing: Objectives and policies of pricing, Sealed bid pricing, Marginal cost pricing, Cost plus pricing, Going rate pricing, penetration Pricing, skimming Pricing, Block pricing, Peak load pricing, Cross subsidization.

Module 5: THEORY OF CONSUMER BEHAVIOUR (09 Periods)

The indifference curve approach: Meaning, definition, assumptions and properties of the indifference curve, consumers equilibrium, budget line. Preference; utility; budget constraint; choice; demand; Slutsky equation; buying and selling; choice under risk and inter temporal choice; revealed preference.

Total Periods: 45

EXPERIENTIAL LEARNING

- 1 Prepare a report regarding demand and supply of electric vehicles in the Indian market.
- 2 Submitting the assignment on the topics viz. Production function and cost of the product and BEP.
- 3 Presentation of seminar on the topics viz. types of markets and pricing methods
All the above is detailed in CHO.

RESOURCES

TEXT BOOKS:

1. Hal R. Varian, Intermediate Microeconomics: A Modern Approach, W.W. Norton and Company/Affiliated East-West Press (India), The workbook by Varian and Bergstrom may be used for problems.
2. C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India).
3. B. Douglas Bernheim and Michael D. Whinston, Microeconomics, Tata McGraw-Hill (India).

REFERENCE BOOKS:

1. H L Ahuja, Business Economics (Thirteenth edition), s Chand Publishing, Jan 2016.

VIDEO LECTURES:

1. <https://www.youtube.com/watch?v=JNdQVPEVURU>
2. https://www.youtube.com/watch?v=356_pioFiss

Web Resources:

1. <https://www.geektonight.com/business-economics-notes-pdf/>
2. https://www.academia.edu/6416337/Business_Economics_ppt_chap_1
3. <https://aits-tpt.edu.in/wp-content/uploads/2018/08/Market-and-Pricing-Strategies.pdf>
4. <https://www.britannica.com/topic/production-function>

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22CM102001	INFORMATION TECHNOLOGY FOR BUSINESS	3	-	2	-	4

Pre-Requisite

Anti-Requisite

Co-Requisite

COURSE DESCRIPTION: The course aim is to acquaint with fundamentals of computers and Information Technology. Also, to gain understanding of Internet technology and office tools.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1.** Understand the basic concepts of information technology and computer networks.
- CO2.** Explain the concepts of the MIS and DBMS
- CO3.** Interpret the concept of Multimedia devices and business application of Multimedia.
- CO4.** Understand the knowledge of Internet security and office management applications.
- CO5.** Apply office automation tools to create and manage Organizational documents.

CO-PO-PSO Mapping Table:

Course Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	-	-	-	-	-	-	-	-	-	3	-	3	-	-
CO2	3	-	-	-	-	-	-	-	-	-	3	-	3	-	-
CO3	3	-	-	-	-	-	-	-	-	-	3	-	3	-	-
CO4	3	-	-	-	-	-	-	-	-	-	3	-	3	-	-
CO5	2	-	-	-	-	3	3	-	-	-	3	-	3	-	-
Course Correlation Mapping	3	-	-	-	-	-	-	-	-	-	3	-	3	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: Introduction to Information Technology (09 Periods)

Computer Systems - Hardware - I/O Devices, Memory Devices, Processors - Software - Classification of Software - Systems Software, Application Software - Operating System - Definition - Types of OS - Understanding of GUI - Networks - Definition - Types of Network - LAN, WAN - Network Topologies - Physical Communication Media - TCP/IP, OSI Model.

Module 2: Introduction to Information System (09 Periods)

Definition of Data, Information & Knowledge, IS - MIS, DSS, Expert Systems - Types of IS - Operation, Tactical, Strategic IS - Executives Information Systems (EIS) - Definitions - Data Base, DBMS, Advantages & Disadvantages of DBMS - Ethical and Social Issues in IS.

Module 3: Multimedia Concepts (09 Periods)

Definition of Multimedia - Multimedia Devices - Multimedia Formats - Audio Formats - Video Formats - Compression/Decompression Issues - Business Applications of Multimedia.

Module 4: Internet & Security Issues (09 Periods)

History - Internet Addressing and Architecture - WWW - Architecture - Browser - Servers - Search Engines - Internet Services - Email - Chatting - Messaging - Groups - Social Networking - Internet in Business - Definition of E-commerce, M-commerce - Types of Online Business - Security Issues in Internet.

Module 5: Office management applications (09 Periods)

Intranets, Extranets, VPN - Internet Telephony - Groupware - Audio and Video Conferencing - Wireless Communication - WLANs - Definitions of Bluetooth - WiFi - WiMax - RFID - Use of Document Application (MS-Word), Spreadsheet Applications (MS-Excel) - Database Application (MS-Access) for the business (important menu options only).

Total Periods: 45

EXPERIENTIAL LEARNING

List of Exercises

1. Identify and study various peripheral devices of computer.
2. Perform MS DOS internal and external commands.
3. Study various multimedia Tools.
4. Send a formal Invitation to multiple persons using any E- Mailing Application.
5. Perform a video conference / online meeting using a video conferencing tool.
6. Create an advertisement for an Education institution in MS Word.
7. Perform Mail-Merge in MS Word.
8. Apply mathematical functions to student mark sheet in excel
9. Represent sales forecasting of a firm using Pie chart.
10. Generate Monthly Budget for a startup company in Excel.

RESOURCES

TEXT BOOKS:

1. Dr. Dhiraj Sharma, "Information Technology for Business", Himalaya Publishers, New Delhi, 2017.
2. Reema Thareja, "Information Technology and its Applications in Business", Oxford Publications, New Delhi, 2017.

REFERENCE BOOKS:

1. Antony Thomas, "Information Technology For Business", Prathibha Publication, Bangalore, 2015.
2. Sanjay Saxena, "Introduction to Information Technology", Vikas Publishing, 2018.

VIDEO LECTURES:

1. <https://www.youtube.com/watch?v=Qy064xFEW64>
2. <https://www.youtube.com/watch?v=7BfdMKelTj0>

Web Resources:

1. <https://mu.ac.in/wp-content/uploads/2021/01/IT-in-Management.pdf>
2. <https://rccmindore.com/wp-content/uploads/2015/06/BBA-1-Information-Technology.pdf>

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22CM101002	BUSINESS ENVIRONMENT	3	-	-	-	3
Pre-Requisite	-					
Anti-Requisite	-					
Co-Requisite	-					

COURSE DESCRIPTION: This course will prepare future entrepreneurs to plan, launch and grow a business venture within the context of their local and national social, political, legal cultural and economic environment. It will ensure that They will be able to assess the impact of these different environments on the potential to succeed in their new business.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1** Understand the concept, significance and changing dimensions of Business Environment.
- CO2** Interpret the role of economic systems and economic environment and its impact on business.
- CO3** Infer the importance and impact of legal and political, Socio- Cultural environment on the business.
- CO4** Understand the importance of Multinational corporations, foreign collaborations and international institutions in business.

CO-PO-PSO Mapping Table:

Course Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	-	-	-	-	-	-	3	-	2	2	-	-	-
CO2	3	2	-	-	-	-	-	2	-	-	2	2	-	-	-
CO3	3	2	-	-	-	-	-	2	-	-	2	2	-	-	-
CO4	3	2	-	-	-	-	-	-	-	-	2	2	-	-	-
Course Correlation Mapping	3	2	-	-	-	-	-	2	3	-	2	2	-	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: BUSINESS ENVIRONMENT (09 Periods)

Concept, Nature, Scope, Significance, Types of Environments, Internal and External Environment, Factors Influencing Business Environment, Techniques of Environmental Scanning and Monitoring, Emerging Dimensions of Business Environment.

Module 2: ECONOMIC ENVIRONMENT (09 Periods)

Concept, Nature, Scope, Elements of Economic Environment, Economic System and
B.Com. – Bachelor of Commerce

Business Environment, Economic planning, Industrial policy, Fiscal policy, Monetary Policy, New economic policy.

Module 3 POLITICAL AND LEGAL ENVIRONMENT (09 Periods)

Concepts, Political institutions, Rationale and Extent of State Intervention, Reasons for State Intervention, Types of Intervention, Government Business Interface, Legal Environment, Changing Dimensions of Legal Environment.

Module 4 SOCIO- CULTURAL ENVIRONMENT (09 Periods)

Concept, Elements of Socio, Cultural Environment, Impact, Social Responsibility of Business, Business Ethics, Corporate Governance.

Module 5 GLOBAL ENVIRONMENT (09 Periods)

Concept, Nature, Scope, Significance, Foreign Investment in India, Benefits and problems of MNCs, Strategies for Going Global, EXIM Policy, FEMA, Emerging Challenges of Global Business.

Total Periods: 45

EXPERIENTIAL LEARNING

- 1 Prepare a mini project report regarding recent trends and changes in the Indian economic environment.
- 2 Submitting the assignment on emerging challenges of global business.
- 3 Presentation of seminar on the topics selected topics.
All the above is detailed in CHO.

RESOURCES

TEXT BOOKS:

- 1 K. Aswathappa, Essentials of Business environment, Himalaya Publishing House
- 2 Francis Cherunilam, Business environment – Text and cases, Himalaya Publishing House

REFERENCE BOOKS:

- 1 Sundaram & Black. International Business Environment Text and cases, PHI
- 2 Pandey G.N. Environmental Management, Vikas publishing house

VIDEO LECTURES:

- 1 <https://www.youtube.com/watch?v=dUoRQja5e6k>
- 2 https://www.youtube.com/watch?v=AOnG_0C2g6M

Web Resources:

- 1 <https://archive.nptel.ac.in/>
- 2 <https://ncert.nic.in/textbook/pdf/lebs103.pdf>
- 3 <https://ncert.nic.in/textbook/pdf/lebs103.pdf>

PROGRAM CORE

Course Code	Course Title	L	T	P	S	C
22CM101007	BUSINESS STATISTICS	3	-	-	-	3
Pre-Requisite	-					
Anti-Requisite	-					
Co-Requisite	-					

COURSE DESCRIPTION: This course will enable the students to Learn and apply the statistical tools in day life. Create quantitative models to solve real world problems in appropriate contexts. Also, students able to understand the importance of Statistics in real life by providing the necessary data analysis for solving business problems.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1** Understand the concepts and significance of Business Statistics. Also, tabulation and graphical representation of data.
- CO2** Applying the different measures of central tendency such as mean, mode, median.
- CO3** Examining the measures of dispersion and skewness.
- CO4** Applying the concept of index numbers and calculation of various types of index numbers

CO-PO-PSO Mapping Table:

Course Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	-	-	-	-	-	-	-	-	-	3	3	-	-
CO2	3	3	3	-	-	-	-	-	-	-	2	3	3	-	-
CO3	3	3	3	-	-	-	-	-	-	-	2	3	3	-	-
CO4	3	2	3	-	-	-	-	-	-	-	2	3	3	-	-
Course Correlation Mapping	3	3	3	-	-	-	-	-	-	-	2	3	3	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: INTRODUCTION (09 Periods)

Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

Module 2: MEASURES OF CENTRAL TENDENCY (09 Periods)

Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean (including problems)

Module 3 MEASURES OF DISPERSION AND SKEWNESS (09 Periods)

Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation Karl Pearson's, Bowley's Co-efficient of Skewness. (including problems)

Module 4 MEASURES OF RELATION (09 Periods)

Meaning and use of Correlation – Types of Correlation – Karl Pearson's Correlation Coefficient - Probable Error - Spearman's Rank-Correlation (including problems)

Module 5 INDEX NUMBERS (09 Periods)

Unweighted Index numbers – Simple aggregative method and simple average of relatives method – Weighted Index Numbers – Laspeyre, Pasche, Bowley and Fisher's Ideal index- Time reversal and Factor reversals tests- Cost of Living Index (including problems)

Total Periods: 45

EXPERIENTIAL LEARNING

1. Calculate the arithmetic mean for the wages of workers in a Factory

Wages (Rs).	4	6	8	10	15	16
Workers	5	15	6	7	8	2

2. Calculate arithmetic mean for the following data

Monthly Sales(Rs. In '000)	No.of firms
300-350	5
350-400	14
400-450	23
450-500	50
500-550	52
550-600	25
600-650	22
650-700	7
700-750	2

3. Compute Median from the following data

Age (Years)	No. of workers
Below 25	120
25-30	125
30-35	180
35-40	160
40-45	150
45-50	140
50-55	100
55 and Above	25

4. Calculate the correlation coefficient between X and Y and comment on their relationship

X	1	3	4	5	7	8
Y	2	6	8	10	14	16

5. From the following table. Compute the quartile deviation as well as its co-efficient

Size	4-8	8-12	12-16	16-20	20-24	24-28	28-32	32-36	36-40
Frequency	6	10	18	30	15	12	10	6	2

RESOURCES

TEXT BOOKS:

- 1 Business Statistics, Reddy C.R., Deepthi Publications, New Delhi, 2018.
- 2 Statistical Methods: Gupta S.P.Sultan Chand & Sons, New Delhi, 2015.

REFERENCE BOOKS:

- 1 Business Statistics, LS Agarwal, Kalyani Publications, 2015.
- 2 Business Statistics: S.L.Agarwal, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers. 2012.

VIDEO LECTURES:

- 1 https://www.youtube.com/watch?v=VDLyk6z8uCg&list=PLLy_2iUCG87DugHjjOGBZDXfufXjfaXNs
- 2 <https://www.youtube.com/watch?v=suobaJODVjI>

Web Resources:

- 1 [https://gurukpo.com/Content/B.Com/Business_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)
- 2 <https://mu.ac.in/wp-content/uploads/2021/08/MMS-Business-Statistics-1.pdf>

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22LG101407	BUSINESS COMMUNICATION	3	-	-	-	3
Pre-Requisite	-					
Anti-Requisite	-					
Co-Requisite	-					

COURSE DESCRIPTION: In today's personal and professional world, communication is one of the most vital skills to develop. Effectiveness in communicating ideas, feelings, instructions, and thoughts is key to success, especially in business. Business Communication is designed to introduce skills and practices that will help to communicate and develop communication strategies among businesses, clients/stakeholders.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1.** Write error-free while making optimum use of correct Business Vocabulary & Grammar.
- CO2.** Analyse various levels of organizational communication and communication barriers while developing an understanding of communication as a process in an organization
- CO3.** Draft effective business correspondence with brevity and clarity.
- CO4.** Stimulate their Critical thinking by designing and developing clean and lucid writing skills.
- CO5.** Apply modern technology in communication.

CO-PO Mapping Table:

Learning Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	2	-	-	-	-	-	2	-	3	-	-	-
CO2	2	3	-	-	-	-	2	-	2	-	-	-
CO3	2	2	-	-	-	-	2	-	3	-	-	-
CO4	2	-	-	-	-	-	2	-	3	-	-	-
CO5	-	2	-	-	2	-	2	-	3	-	-	-
Course Correlation Mapping	2	2	-	-	2	-	2	-	3	-	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: INTRODUCTION TO BUSINESS ENGLISH (09 Periods)

Introduction to Business communication, Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

Module 2: BUSINESS CORRESPONDENCE (09 Periods)

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Interoffice Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume.

Module 3 BUSINESS REPORT WRITING (09 Periods)

Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, and determine the process of writing a report.

Module 4 ENGLISH LANGUAGE AND PRESENTATION (09 Periods)

Importance of Business language, Vocabulary Words often confused, Words often misspelled Common errors in English. PowerPoint presentation, Visual aids.

Module 5 TECHNOLOGY AND BUSINESS COMMUNICATION (09 Periods)

E-mail, text messaging, instant messaging, video conferencing, and social networking. The strategic importance of e-communication.

Total Periods: 45

EXPERIENTIAL LEARNING

1. Prepare a list of confused words of yours and find a way to overcome the difficulties.
2. Make a PowerPoint presentation on the modern communication system of any organization.
3. Analyse the pros and cons of video conferencing.
4. Prepare visual aids to support the presentation
5. Make a detailed study on social networking and its impact on modern business.
6. Case study on the e-commerce websites with reference to their communication strategy.

RESOURCES

TEXTBOOK:

- 1 Vikram Bisen & Priya. Business Communication. New Age International, 2009.

REFERENCE BOOKS:

1. Guffey Mary Ellen, Loewy Dana Almonte & Richard. Essentials of business communication. Nelson College Indigenous, 2018.
2. Anjanee Sethi & Bhavana Adhikari. Business Communication. Tata Mcgraw Hill, 2009.

3. P. D. Chaturvedi, & Mukesh Chaturvedi. Business Communication: for B. Com course of Uttar Pradesh Universities Pearson Education. 2011.
4. Jones, Leo & Richard Alexander. New International Business English. CUP, 2003.
5. Horner, David & Peter Strutt. Words at Work. CUP. 1996.
6. Levi, Daniel. Group Dynamics for Teams. 3 ed. Sage Publications India Pvt. Ltd. New Delhi, 2011.
7. Owen, Roger. BBC Business English. BBC, 1996.
8. R. C. Sharma & Krishna Mohan. Business correspondence and report writing: a practical approach to business & technical communication. Mc Graw Hill India, 2017.
9. Michelle Reid. Report Writing Red. Globe Press, 2018.

VIDEO LECTURES:

1. <https://nptel.ac.in/courses/110105052>
2. https://edurev.in/courses/14522_Business-Communication-The-Ultimate-Guide

WEB RESOURCES:

1. <http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf>
2. <https://www.nextiva.com/blog/what-is-business-communication.html#:~:text=Business%20communication%20is%20the%20process,organizational%20practices%20and%20reduce%20errors.>
3. <https://www.cloudtalk.io/blog/the-importance-of-business-communication-definition-types-and-tips/>

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22BS101401	ENVIRONMENTAL STUDIES	2	-	-	-	2
Pre-Requisite	-					
Anti-Requisite	-					
Co-Requisite	-					

COURSE DESCRIPTION: This course provides a detailed discussion on multidisciplinary nature of environmental studies, scope and importance of environmental education, ecosystems, ecology, renewable and non-renewable energy resources. Biodiversity and its conservation. Environmental pollution and its control measures, global environmental issues and Acts. Green Chemistry and its tools.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1.** Understand the natural environment, and to realize the importance of the renewable energy sources.
- CO2.** Acquire knowledge of various sources of water pollution and the management of municipal and Industrial wastewater.
- CO3.** Summarize the various environmental pollution and its control measures.
- CO4.** Get familiarized on climate and social issues arising due to environmental disorders.
- CO5.** Gain awareness on Green technology and its tools.

CO-PO-PSO Mapping Table:

Learning Outcomes	Program Outcomes									Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	-	-	-	3	2	-	-	-	-	-	-	-	-
CO2	3	-	-	-	3	2	-	-	-	-	-	-	-	-
CO3	3	-	-	-	3	3	-	-	-	-	-	-	-	-
CO4	2	-	-	-	3	3	-	-	2	-	-	-	-	-
CO5	3	-	-	2	3	-	-	-	2	-	-	-	-	-
Course Correlation Mapping	3	-	-	2	3	3	-	-	2	-	-	-	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: ENERGY SOURCES

(06 Periods)

Renewable energy Resources: Solar energy - solar cells, wind energy, tidal energy. *Non-renewable energy resources:* Natural gas, coal gas, biogas.

Module 2: WATER POLLUTION

(06 Periods)

Potable water, Sources of water, impurities in water and their consequences, Eutrophication, Effect of Hardness of water, Municipal and Industrial wastewater management.

Module 3: ENVIRONMENTAL POLLUTION AND ITS CONTROL MEASURES

(06 Periods)

Definition, causes, effects and control measures of: Air, Water (thermal and marine pollution), Land pollution, Radiation pollution and Nuclear hazard, Noise pollution, Overgrazing, effects of modern agriculture – fertilizer and pesticides.

Module 4: ENVIRONMENTAL AND SOCIAL ISSUES

(06 Periods)

Climate changes: global warming, acid rain, ozone layer depletion, nuclear accidents. *Social Issues:* Population growth, variation among nations and population explosion. Urban problems related to Water conservation, rain water harvesting and watershed management.

Module 5: GREEN TECHNOLOGY

(06 Periods)

Introduction, principles of green chemistry, Tools of green chemistry, Green Computing, Green construction, Green manufacturing Systems.

Total Periods: 30

EXPERIENTIAL LEARNING

1. Submit a document on your plan of action in maintaining the sustainable environment.
2. Visit the Tirupati Municipal corporation water treatment plant and submit a report on your observations
3. List any two major environmental issues in Tirupati and make a report with solutions using your expertise.
4. Submit your ideas on the importance of Environmental Education for technical students.
5. How do unequal urban planning and green space distribution affect temperatures in a city?
6. How are water sources affected by urbanization?

RESOURCES

TEXT BOOKS:

1. Anubha Kaushik and C. P. Kaushik, Perspectives in Environmental Studies, New Age International (P) Ltd. Publications, 6 th Edition, 2018.
2. Erach Barucha, Environmental Studies, Orient Black swan, 2nd Edition, 2013.

REFERENCE BOOKS:

1. Benny Joseph, Environmental Studies, Tata McGraw-Hill, 2nd Edition, 2009.
2. Cunningham W.P. and Cunningham M.A., Principles of Environmental Science, Tata McGraw-Hill Publishing Company, New Delhi, 8th Edition, 2016.

VIDEO LECTURES:

1. <https://study.com/academy/lesson/what-is-environmental-science-definition-and-scope-of-the-field.html>
2. <https://www.youtube.com/watch?v=Y5B1nWYle40>
3. <https://www.digimat.in/nptel/courses/video/127105018/L26.html>

Web Resources:

1. <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>
2. <https://www.hzu.edu.in/bed/E%20V%20S.pdf>
3. <https://cpcb.nic.in/7thEditionPollutionControlLawSeries2021.pdf>
4. <https://www.clearias.com/environmental-laws-india/>

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22CM101003	BUSINESS ORGANISATION AND MANAGEMENT	3	-	-	-	3
Pre-Requisite	---					
Anti-Requisite	---					
Co-Requisite	---					

COURSE DESCRIPTION: This course provides essential knowledge of business and management. This course will familiarise the students with different types business organisations and also various dimensions in management.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1** Examine and understand the concepts and different form of Business organizations
- CO2** Demonstrate knowledge about the need and importance of organization process & structure
- CO3** Examine the stages in company incorporation, and preparation of statutory documents to be prepared while company incorporation.
- CO4** Demonstrate the knowledge about departmentation and delegation of authority, various systems and approaches to management.

CO-PO-PSO Mapping Table:

Learning Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	-	-	-	-	-	-	-	-	-	3	2	-	-	-
CO2	3	-	-	-	-	-	-	-	-	-	3	2	-	-	-
CO3	3	-	-	-	-	-	-	-	-	-	3	2	-	-	-
CO4	3	-	-	-	-	3	-	-	-	-	3	2	-	-	-
Course Correlation Mapping	3	-	-	-	-	3	-	-	-	-	3	2	-	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: Introduction of Business

(09 Periods)

Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisations.

Module 2: Forms of Business Organisations

(09 Periods)

Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company

Module 3 Company Incorporation

(09 Periods)

Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

Module 4 Nature of Management

(09 Periods)

Definition – Management an Art, Science or Profession – Manager Defined – Manager vs Leader - Levels of Management – Skills of Management -Fayol’s 14 Principles of Management - Administration Vs Management.

Module 5 Functions of Management

(09 Periods)

Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organisation – Line and staff of Organisation-Delegation of authority: Meaning – advantages and disadvantages - Decentralization: Meaning – advantages and disadvantages

Total Periods: 45

EXPERIENTIAL LEARNING

1. Analyse the business environment at a select city of your choice and list out 10 business entities falling under each form of business (Sole proprietorship, Partnership, Public & Private Companies)
2. Prepare a report on the procedure to be followed while incorporation of a new company as per Indian Companies Act.
3. Collect and submit Memorandum of association of any 5 companies by using online sources.
4. Submit a report of Organisation structure of any 5 business entities
5. Prepare a report on Delegation and Decentralization
6. Prepare a report on factors influencing the form of business Organisation

RESOURCES

TEXT BOOKS:

1. R.K.Sharma and Shashi K Gupta ,“Business Organization”, Kalyani Publications, Mumbai, 2018.
2. C.D.Balaji and G. Prasad, “Business Organization”, Margham Publications, Chennai, 2018.
3. C.R. Basu , “Business Organization & Management”, Tata McGraw Hil, New Delhi, 2019.

REFERENCE BOOKS:

1. C.B.Guptha, “Industrial Organization and Management”, Sultan Chand Publishers

,Mumbai, 20221

2. Sharma, Shashi K. Gupta, "Business Organization & Management", Kalyani Publishers, Mumbai, 2019.

VIDEO LECTURES:

1. <https://www.classcentral.com/course/swayam-principles-of-management-19977>
2. <https://www.classcentral.com/course/swayam-forms-of-business-organisation-45146>

Web Resources:

1. <https://www.entrepreneur.com>
2. <https://www.uagrantham.edu>
3. <https://journals.sagepub.com>

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22CM101006	FUNDAMENTALS OF AUDITING	3	-	-	-	3
Pre-Requisite	---					
Anti-Requisite	---					
Co-Requisite	---					
COURSE DESCRIPTION: This course provides essential knowledge of auditing for any type of business and management. This course will familiarize the students with types of audits, vouching and audit of companies.						
COURSE OUTCOMES: After successful completion of the course, students will be able to:						
CO1	Understand the meaning and necessity of audit in modern era, and have the knowledge about types of audits.					
CO2	Have the knowledge of audit planning, Internal check, and Internal control.					
CO3	Familiarise with the concepts of vouching of cash and trade transactions.					
CO4	Understand the preparation of audit report, and appointment of auditor of a company.					

CO-PO-PSO Mapping Table:

Learning Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	-	-	-	-	-	-	-	-	3	3	-	-	-
CO2	3	1	-	-	-	-	-	-	-	-	3	3	-	-	-
CO3	3	1	-	-	-	-	-	-	-	-	3	3	-	-	-
CO4	3	1	-	-	-	1	-	-	-	-	3	3	-	-	-
Course Correlation Mapping	3	1	-	-	-	1	-	-	-	-	3	3	-	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: Introduction of Auditing **(09 Periods)**

Meaning – Objectives – Importance of Auditing – Characteristics -Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

Module 2: Types of Audits **(09 Periods)**

Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

Module 3: Planning of Audit **(09 Periods)**

Steps to be taken at the Commencement of a New Audit –Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

Module 4: Vouching and Investigation **(09 Periods)**

Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trade Transactions – Investigation - Auditing vs. Investigation

Module 5: Company Audit and Auditors Report **(09 Periods)**

Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents –Preparation - Relevant Provisions of Companies Act, 2013

Total Periods: 45

EXPERIENTIAL LEARNING

1. Prepare a report on role of auditor in the prevention of corporate frauds
2. Prepare a report on the corporate frauds that are taken place in the recent times in India.
3. Prepare a report on different types of audits.
4. Prepare and submit a Report on audit guidelines as per ICAI.
5. Present a report on auditors' qualification and disqualification as per ICAI.
6. Prepare and submit a report on provisions of Companies Act relating to Audit report.

RESOURCES

TEXT BOOKS:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai, 2018.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi, 2021.
3. N.D. Kapoor, "Auditing", S Chand, New Delhi, 2022.

REFERENCE BOOKS:

1. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House New Delhi, 2022

2. Jagadeesh Prakash, "Principles and Practices of Auditing", Kalyani Publications, 2019.

VIDEO LECTURES:

1. <https://www.classcentral.com/course/auditing-part1-conceptual-foundations-11798>
2. <https://www.classcentral.com/course/auditing-part2-the-practice-12151>

Web Resources:

1. <http://www.dsa.ap.gov.in>
2. <http://audit.delhigovt.nic.in>
3. <https://www.mca.gov.in>

PROGRAM CORE

Course Code	Course Title	L	T	P	S	C
22CM101008	FINANCIAL ACCOUNTING - I	4	-	-	-	4
Pre-Requisite	22CM103001 - FUNDAMENTALS OF ACCOUNTING					
Anti-Requisite	---					
Co-Requisite	---					

COURSE DESCRIPTION: The objective of this course is to impart the knowledge about preparation of accounting records for specialized business transactions. Also, students able to know how books of accounts are maintained for partnership firms in case of admission, retirement of a partner and dissolution of partnership firms.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1** Demonstrate the recording of accounting books for Consignment and joint venture transactions.
- CO2** Illustrate the recording of business transactions for Provisions and Reserves
- CO3** Examine the recording of accounts in case of Admission, Retirement and death of a partner.
- CO4** Explain the recording of the business transactions in case of Dissolution of partnership firms.

CO-PO-PSO Mapping Table:

Learning Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	-	-	-	-	-	-	-	-	3	3	3	-	-
CO2	3	3	-	-	-	-	-	-	-	-	3	3	3	-	-
CO3	3	3	-	-	-	-	-	-	-	-	3	3	3	-	-
CO4	3	3	-	-	-	-	-	-	-	-	3	3	3	-	-
Course Correlation Mapping	3	3	-	-	-	-	-	-	-	-	3	3	3	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: Consignment Accounts

(12 Periods)

Consignment - Features - Proforma invoice - Account sales - Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal loss - Problems.

Module 2: Joint Venture Accounts

(12 Periods)

Joint venture - Features - Difference between joint venture and consignment - Accounting procedure - Methods of keeping records (When separate set of books are maintained and when separate set of books are not maintained) - Problems.

Module 3 Provisions and Reserves

(12 Periods)

Meaning of Provision and Reserve - Difference between Provision & Reserve - Preparation of Bad debts Account - Provision for Bad and Doubtful Debts Account - Provision for Discount on Debtors Account - Provision for discount on creditors Account - Repairs and Renewals Reserve A/c - Problems

Module 4 Partnership Accounts - I

(12 Periods)

Meaning - Partnership Deed - Fixed and Fluctuating Capital accounts of partners - Accounting Treatment of Goodwill - Admission of a Partner - Retirement & Death of a Partner - Problems

Module 5 Partnership Accounts - II

(12 Periods)

Dissolution of a Partnership - Dissolution of Firm - Realisation Account - Insolvency of one or more Partners - Garner Vs Murray Case Rule - problems.

Total Periods: 60

EXPERIENTIAL LEARNING

1. Ganga Mills of Chennai consigned 5,000 kg. of Oil to Vijaya Dealers of Vizag. Each kg. Ghee costs Rs.80 invoiced at Rs. 100 per Kg. Ganga Mills paid Rs.5000 as carriage, Rs.2500 as freight and Rs. 2000 as insurance in transit. During transit 250 kg. were accidentally destroyed for which the insurance company paid directly to the consignors Rs.18000 in settlement of the claim.
After three months from the date of the consignment of the goods, Vijaya Dealers reported that 3,500 kg. of ghee was sold @ Rs. 125 per kg. and expenses being: on godown rent Rs.5000 and on salesman salary Rs.7500. Vijay Dealers are entitled to a 5% commission on sales. Vijay Dealers also reported a loss of 50 kg. due to leakage. Write the necessary journal entries and ledger accounts in the books of both the parties.
2. Naveen consigned 1,000 bats costing Rs.500 each to Santhosh of Chennai for sales and incurs Rs.4,000 towards freight and Rs.1,000 for insurance. Swaroop was able to take delivery of 900 bats only and 100 bats were destroyed by fire in transit. Insurance Co. admitted a claim of Rs.45000. Swaroop will be entitled to a commission of 5% on sales, 2% Del credere commission on credit sales only. Swaroop has spent Rs. 2,000 towards sales expenses, The account sales is as under: 500 bats at Rs.600 per bat for cash, 200 bats at Rs.700 per bat for credit.
Consignment debtors paid their dues except one customer to whom 4 bats sold for Rs. 2,800 could pay only Rs. 800. Show the necessary journal entries and ledger accounts in the books of both the parties.

3. Ram, Mohan and Rahim were partners in joint venture, each contributing Rs.5,000. Ram purchased goods for Rs.13,000 and also supplied goods worth Rs.1,000 from his stock. Rahim also supplied goods to the value of Rs.1,500 from stock and his expenses in connection with the supplying of goods on account of joint venture amounted to Rs.50. Ram paid Rs.250 for expenses in connection with the joint venture. Ram sold goods on behalf of the joint venture and realized Rs.20,800. Ram was entitled to a commission of 5% on sales. Unsold goods amounting to Rs.500 were taken over by Mohan. Ram settled accounts of Mohan and Rahim by Bank draft.

Record these transactions in Ram's Journal and also prepare Joint Venture Account and Mohan and Rahim Accounts in Ram's Books.

4. A, B and C jointly undertake to construct a bridge, at a price of Rs.50,00,000 to be paid Rs.40,00,000 in cash by instalments and Rs.10,00,000 in Shares of the Company. They agreed to share the profit or losses equally. They contributed as A – Rs.6,00,000; B – Rs.7,50,000 and C – Rs.4,00,000. These amounts are deposited in a joint banking account. A gets the plan prepared and paid Rs.70,000 architects fees. B brings in to the venture a concrete mixer of the value of Rs.2,50,000 and C brings into the venture a motor truck of the value of Rs.2,00,000. They buy a plant for Rs.2,40,000; material worth Rs.24,00,000 and paid wages Rs.19,50,000.

On completion of the venture A takes over the unused materials for Rs.1,40,000, B takes back the concrete mixer at a valuation of Rs.1,20,000 and C takes back the truck at Rs.80,000. The plant was sold for Rs.60,000. When the contract price fully received A took over the shares at a valuation of Rs.8,00,000. Record the above transactions and Show the Joint Venture Account, Joint Bank Account and Individual Account's ventures.

5. On 1st January 2014, a reserve for doubtful debts account shows a credit balance of Rs.16,000. The bad debts during the year amount to Rs.10,500. The debtors at 31st December 2014 are Rs.3,00,000 and at 5% reserve for doubtful debts is required to be maintained. The bad debts in 2015 amount to Rs.16,250. On 31st December 2015 the debtors are Rs.3,00,000 and a 5% reserve for doubtful debts is required to be kept. The bad debts in 2016 amount to Rs.4,500. On 31st December 2016 the debtors are Rs.1,45,000 and 5% reserve for doubtful debts is to be maintained. Pass Journal Entries and open Bad debts Account and Reserve for bad and doubtful debts Account for all the three years.

6. Following are extracts from the Trial Balance of a firm as on 31/3/2015

	Debit (Rs)	Credit (Rs)
Sundry Debtors	205000	-
Provision for Baddebts	-	10000
Provision for Discount on debtors	-	1800
Baddebts	3000	
Discount	1000	

Additional Information:

- Maintain a provision for Baddebts @ 10 % on debtors
 - Create a provision for discount on debtors @ 2 % on debtors
 - Additional discount given to the debtors Rs. 1000
 - Additional baddebts occurred Rs. 4000
- Pass necessary entries and show relevant accounts.

7. A and B are carrying on business in a partnership, sharing profits and losses in the ratio of 2:3. Their Balance Sheet as at 31.3.2019 was as under:

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Sundry Creditors	50,000	Cash in hand	30,000
Capital Accounts:		Cash at Bank	20,000
A 2,80,000		Sundry Debtors	1,00,000
B <u>4,20,000</u>	7,00,000	Stock	2,00,000
		Furniture	50,000
		Buildings	3,50,000
	<u>7,50,000</u>		<u>7,50,000</u>

On that date they admit "C" in to partnership and given him 1/4th share in the future profits on the following terms and Conditions:

- "C" is to be bring in Rs.3,00,000 as his Capital and Rs.1,00,000 as Goodwill, which will remain in the business.
- Stock and Furniture are to be reduced in value by 10%.
- Buildings are to be appreciated by Rs.50,000.
- A provision of 5% to be created on Sundry Debtors for doubtful debts.

Write Journal Entries to record the above arrangement and prepare various Ledger Accounts and also show the Balance Sheet of the new firm.

8. Manasa, Madhuri and Madhavi are partners sharing profits and losses equally. Their Balance Sheet as on 31st March, 2004 is given below:

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Creditors	1,00,000	Cash at Bank	90,000
Profit and Loss Account	90,000	Debtors	1,50,000
Capital Accounts:		Stock	1,20,000
Manasa	2,50,000	Machinery	2,00,000
Madhuri	2,00,000	Buildings	2,30,000
Madhavi	1,50,000		
	7,90,000		7,90,000

On the above date Madhavi decided to retire from the firm on the following conditions: Goodwill of the firm be valued at Rs.1,20,000.

- Depreciate Stock and Machinery by 10%.
- Buildings to be appreciated up to Rs.2,80,000.
- Provide 5% on Debtors towards reserve for doubtful debts.

Prepare Ledger Accounts and new Balance Sheet of the firm as on 1.4.04.

9. Anil, Sunil and Vineel are in partnership on 31-12-2014, they decided to dissolve and their position was as follows.

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	10000	Plant & Machinery	20000
Reserve Fund	18000	Debtors	20000
P & L A/c	12000	Stock	40000
Capital Accounts:		Investments	20000
Anil	30000	Furniture	16000
Sunil	20000	Cash	4000
Vineel	30000		
	120000		120000

The investments, furniture, debtors and plant & machinery were realised Rs.70000. Stock was taken over by Anil at an agreed value of Rs. 36000. The expenses of Realisation amounted to Rs.750. Creditors were paid in full. Record necessary journal entries and prepare the accounts to show the closure of the firm.

10. X, Y, Z share Profits and Losses in 4:3:2 ratio and their Balance Sheet as on 31.12.2002 was as follows:

Liabilities	Rs.	Assets	Rs.
Creditors	90000	Cash	2250
Capitals:		Debtors	100000
X	200,000	Stock	74000
Y	100000	Plant & Machinery	180000
Z	5000	Goodwill	50000
Profit and Loss A/c	11250		
	406250		406250

Z became insolvent. Cash realized on debtors Rs.70,000; Stock Rs.51,750; Machinery Rs.1,00,000. Rs.1,390 is realized from the estate of Z. Realisation expenses Rs.2,250. Prepare necessary Ledger Accounts as per Garner Vs Murray decision showing final settlement.

RESOURCES

TEXT BOOKS:

1. S.P. Jain & K.L Narang, "Financial Accounting", Kalyani Publishers, New Delhi, 2020.
2. S.N.Maheshwari & V.L.Maheswari, "Advanced Accountancy", Vikas publishers, New Delhi, 2018.

REFERENCE BOOKS:

1. Haneef and Mukherjee, "Accountancy", Tata McGraw Hill Company, New Delhi, 2021.
2. R.L.Gupta & V.K.Gupta, "Principles & Practice of Accounting", Sultan Chand, New Delhi, 2021.

VIDEO LECTURES:

1. <https://www.youtube.com/watch?v=Ih7AErYuCOg>
2. <https://www.youtube.com/watch?v=Jr4jmVUIOnk>

Web Resources:

1. https://students.icai.org/?page_id=4893
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22CM101005	PRINCIPLES OF BANKING AND INSURANCE	3	-	-	-	3
Pre-Requisite	---					
Anti-Requisite	---					
Co-Requisite	---					

COURSE DESCRIPTION: The objective of this course is to enable students gain knowledge about banking and insurance and its various components. The last two decades there has been a revolutionary development in the fields of banking. This course focuses on banking introduction, loans and advances and management of NPAs, E-Banking, introduction of Insurance and Life Insurance Plans.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1** Examine and understand the features of Indian Banking System, role of commercial banks in India
- CO2** Assess the impact of NPA's on the performance of Banks.
- CO3** Explain the Insurance Concepts and its functioning, regulation.
- CO4** Illustrate the sales promotion activities of Insurance policies and post-sale services to customers.

CO-PO-PSO Mapping Table:

Learning Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	-	-	-	-	-	-	-	-	-	3	2	-	-	-
CO2	3	-	-	-	-	-	-	-	-	-	3	2	-	-	-
CO3	3	-	-	-	-	-	-	-	-	-	3	2	-	-	-
CO4	3	-	-	-	-	-	-	-	-	-	3	2	-	-	-
Course Correlation Mapping	3	-	-	-	-	-	-	-	-	-	3	2	-	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: Introduction to Banking

(09 Periods)

Meaning & Definition of Bank-Evolution of Banking in India-Functions of Commercial Banks-Structure of Commercial Banks in India-Role of Commercial Banks in Economic Development - Central Bank Vs. Commercial Bank

Module 2: Loans and Advances & Management of NPAs

(09 Periods)

Principles of Sound Lending-Secured and Unsecured Advances-Forms of Advances-Concept of Non-Performing Assets (NPAs)-Factors Contributing to NPAs- Management of NPAs - Recent Measures

Module 3 Electronic Banking

(09 Periods)

Meaning of E-Banking-Automated Teller Machine (ATM)-Internet Banking-Electronic Clearing Service (ECS)-Electronic Funds Transfer (EFT)-Tele Banking-Electronic Cheques-Debit Cards-Credit Cards-Smart Cards-Risks in E-Banking.

Module 4 Life Insurance

(09 Periods)

Growth of Insurance Sector in India-Regulatory Mechanism (IRDA) - Functions of IRDA. Life Insurance - Meaning - Features of Life Insurance - Advantages of Life Insurance - Importance of Life Insurance Policies - Types of Life Insurance Policies - Procedure of taking Life Insurance Policies - Nomination and Assignment of Life Insurance Policies -

Module 5 General Insurance

(09 Periods)

General Insurance - Meaning - Importance of General Insurance - Types of General Insurance Policies - Fire Insurance - Marine Insurance - Motor Vehicle Insurance - Health Insurance - Theft & Burglary Insurance - Procedure for taking Fire Insurance Policy - Procedure for taking Health Insurance Policy.

Total Periods: 45

EXPERIENTIAL LEARNING

1. Write a report on Banking structure in India
2. Submit a report on "Role of commercial banks in Economic development"
3. Prepare a report on Non-Performing Assets of Public sector banks.
4. Write a report on electronic banking facilities providing by the Indian banks.
5. Write a report on the Banking sector in India.
6. Write a report on the functions of RBI & IRDA in India
7. Prepare a report on Indian Insurance sector.

RESOURCES

TEXT BOOKS:

1. Jagroop Singh & Seema Ghosh, "*Banking Theory and Practice*", Kalyani Publishers, New Delhi, 2021.
2. Gordon, E & Natarajan.K "*Banking Theory, Law and Practice*", Himalaya Publishing House, Mumbai, 2021.
3. Jyotsna Sethi & Nishwan Bhatia, "*Elements of Banking and Insurance*", PHI Learning Pvt, Ltd, New Delhi, 2012.

REFERENCE BOOKS:

- 1 Murali, S. & Subbakrishna, K.R., "*Bank Credit Management*", Himalaya Publishing House, Mumbai, 2019.

- 2 Guruswamy, S. "*Banking Theory law and practice*", TaTa Mc Graw-Hill Education Pvt. Ltd., New Delhi, 2010.

VIDEO LECTURES:

- 1 <https://www.youtube.com/watch?v=HitBullsEye-585456>
- 2 <https://www.youtube.com/watch?v=Vvp6z1cvC-k>

Web Resources:

- 1 www.himpub.com
- 2 www.RBI.com
- 3 www.IBA.com

PROGRAM CORE

Course Code	Course Title	L	T	P	S	C
22CM101009	LEGAL ASPECTS OF BUSINESS	3	-	-	-	3
Pre-Requisite	---					
Anti-Requisite	---					
Co-Requisite	---					

COURSE DESCRIPTION: This course provides a basic understanding of various statutory provisions that confronts business managers while taking decisions. Throughout the course, students focus on legal aspects stated in Indian Contract Act 1872, Sale of Goods Act 1930, Companies Act 2013, Consumer Protection Act 1986 and Information Technology Act 2000.

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1** Demonstrate the elements of Contract under Indian Contract Act and legal provisions relating to performance of contracts.
- CO2** Examine the provisions relating to creation Agency contracts, Rights & Duties of Principal and Agent.
- CO3** Demonstrate the provisions of Sale of Goods Act and Indian Companies Act .
- CO4** Explain the provisions of Consumer protection Act and Information Technology Act

CO-PO-PSO Mapping Table:

Learning Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	-	-	-	2	-	-	-	1	-	3	3	-	-	2
CO2	3	-	-	-	2	-	-	-	1	-	3	3	-	-	2
CO3	3	-	-	-	2	-	-	-	1	-	3	3	-	-	2
CO4	3	-	-	-	2	-	-	-	1	-	3	3	-	-	-
Course Correlation Mapping	3	-	-	-	2	-	-	-	1	-	3	3	-	-	2

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: The Indian Contract Act 1872 (10 Periods)

Introduction – Definition of contract – agreement – offer – acceptance – consideration – capacity to contract – Discharge of Contract – Breach of Contract and Remedies to breach of contract.

Module 2: Contract of Agency (09 Periods)

Essentials of Contract of Agency – Creation of Agency – Kinds of Agents – Relationship of Principal and Agent – Duties of an Agent – Rights of an Agent – Duties and Rights of the Principal – Delegation of authority by an Agent – Sub Agent – Position of Principal and Agent in relation to third Parties – Termination of Agency.

Module 3 Sale of Goods Act 1930 (08 Periods)

Sale and Agreement to sell - Conditions and Warranties - Transfer of property in Goods - Rights of an unpaid seller.

Module 4 Companies Act 2013 (09 Periods)

Company Formation – Memorandum – Articles – Directors: appointment, Powers and duties - Meetings – Proceedings – Management – oppression & mismanagement – winding up of Company.

Module 5 The Consumer Protection Act & Information Technology Act (09 Periods)

The Consumer Protection Act, 1986: Object – Rights of Consumers – Consumer Protection Councils – Redressal Machinery – District Forum – State Commission - National Commission.

Information Technology Act 2000: Cyber Law -Need for Cyber laws – Cyber law In India – Information Technology Act – 2000 – Defining Cyber Crime – Types of Cyber Crimes – Prevention of Cyber Crime.

Total Periods: 45

EXPERIENTIAL LEARNING

1. Submit a report on different types of Contracts.
2. Prepare a report on Breach of Contract and Remedies to breach of contract.
3. Write a report on Rights and duties of Principal and Agent.
4. Write a report on Conditions and Warranties as per Sale of Goods Act. 1930
5. Collect and submit the report on the procedures to be followed for company formation as per Companies act.
6. Submit the report on Consumer dispute redressal mechanism in India
7. Write a report on recent cyber-crimes have taken place in India in recent times.

RESOURCES

TEXT BOOKS:

1. N. D. Kapoor, "Mercantile Law", Sultan Chand & Sons, New Delhi, 2018.
2. Prof. Akhileshwar Pathak, "Legal Aspects of Business", McGraw Hill, New Delhi, 2019.

REFERENCE BOOKS:

1. Rohini Aggarwal, Mercantile and Commercial Laws, Taxman, Mumbai, 2018.
2. Ravindra Kumar, "Legal Aspects of Business", Cengage Publications, Noida, 2020.

VIDEO LECTURES:

1. <https://www.classcentral.com/course/youtube-business-law-mercantile-law-91410>
2. <https://www.classcentral.com/course/swayam-fundamentals-of-legal-aspects-of-business-22987>

Web Resources:

1. www.law4india.com
2. www.taxmann.com

SCHOOL CORE

Course Code	Course Title	L	T	P	S	C
22CM102002	DATA ANALYSIS USING SPREADSHEET	3	-	2		4
Pre-Requisite	22CM102001 - INFORMATION TECHNOLOGY FOR BUSINESS					
Anti-Requisite	-					
Co-Requisite	-					

COURSE DESCRIPTION:

COURSE OUTCOMES: After successful completion of the course, students will be able to:

- CO1** Understand and the use of basic operations of MS Excel.
- CO2** Apply the skills working with Pivot tables using MS Excel.
- CO3** Understand and practice the conditional functions and Working with Large Sets of Data.
- CO4** Apply Lookup Functions in problem solving.
- CO5** Apply Financial, Logical, Statistical, Reference and Text Excel functions to solve Business problems.

CO-PO Mapping Table:

Learning Outcomes	Program Outcomes										Program Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	-		-	-	-		-	3	2	2	-	-
CO2	3	2	1	-		-	-	-		-	3	2	2	-	-
CO3	3	2	1	-		-	-	-		-	3	2	2	-	-
CO4	3	2	1	-		-	-	-		-	3	2	2	-	-
Course Correlation Mapping	3	3	1	-		-	-	-		-	3	2	2	-	-

Correlation Levels: 3: High; 2: Medium; 1: Low

COURSE CONTENT

Module 1: Introduction

(09 Periods)

Basic Excel functions: Structure of an excel function, functions such as SUM (), MIN (), MAX (), AVERAGE (), COUNT (), AUTOSUM, AUTOFILL. **Working with an Excel List:** Understanding Excel List Structure, sorting a List Using Single Level Sort, sorting a List Using Multi-Level Sorts, Using Custom Sorts in an Excel List, Filter an Excel List Using the AutoFilter, Creating Subtotals in a List, format a List as a Table, Using Conditional Formatting to Find Duplicates, Removing Duplicates. **Excel Data Validation:** Understanding the Need for Data Validation, creating a Validation List, adding a Custom Validation Error, Dynamic Formulas by Using Validation Techniques

Module 2: Pivot Table

(09 Periods)

PivotTable: Understanding Excel PivotTables, creating an Excel PivotTable, Modifying Excel PivotTable Calculations, Grouping PivotTable Data, Formatting PivotTable Data, Drilling Down into PivotTable Data, Creating Pivot Charts, Filtering PivotTable Data, Filtering with the Slicer Tool.

Module 3: Functions - I

(09 Periods)

Conditional Functions: Working with Excel Name Ranges, Using Excel's IF () Function, Nesting Functions, Using Excel's COUNTIF () Function, Using Excel's SUMIF () Function, Using Excel's IFERROR () Function. **Working with Large Sets of Excel Data:** Using the Freeze Panes Tool, Grouping Data (Columns and/or Rows), Consolidating Data from Multiple Worksheets.

Module 4: Functions - II

(09 Periods)

Excel's Lookup Functions: Using Excel's VLOOKUP() Function, Using Excel's HLOOKUP() Function, Using Excel's INDEX() and MATCH() Functions.

Excel's Text Based Functions: Using Excel's functions such as LEFT(), RIGHT() and MID(), LEN(), SEARCH(), CONCATENATE().

Module 5: Functions - III

(09 Periods)

Financial Functions: Time value of money - present value of money, Capital budgeting, Net present value, Internal rate of return (Theory), Depreciation, Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV), Annuity, Internal Rate of Return (IRR).

Statistical Functions: AVG(), MIN(), MAX(), COUNT(), COVAR(), FREQUENCY(), MEDIAN(), STDEV() and VAR().

Total Periods:45

EXPERIENTIAL LEARNING

1. Working with basic Excell functions

Investors Name	Investment Type	Amount in USD
SoftBank Vision Fund	Series G	23,10000
Paytm, NPTK and Neoplux	Series C	1,20,00,00
Vertex Growth Fund	Series E	3,00,00,000
Sabre Partners	Debt Funding	59,00,000
Ruizheng Investment	Seed Round	20,00,000
SAIF Partners, Spring Canter Investment Ltd.	Series F	2,00,00,000
Sathguru Catalyzer Advisors	Series A	60,00,000
Manipal Education and Medical Group (MEMG)	Seed Round	5,00,00,000
Ping An Global Voyager Fund	Series D	7,00,00,000
Mumbai Angels, Ravikanth Reddy	Seed	5,00,00,000
Vijay Shekhar Sharma	Funding Round	1,00,00,000
FinTech	Debt Funding	1,74,11,265
Altimeter Capital, Sutter Hill Ventures	Series C	13,50,00,000

2. Sorting a list using Single Level and Multi-Level Sorts

Startup Name	Industry Vertical	Sub Vertical	Location
Lenskart.com	E-Commerce	Online Eyewear Shopping Portal	Faridabad
Healthians	B2B-focused foodtech startup	Food Solutions for Corporate	Bengaluru
Licious	E-Commerce	Online Meat and Seafood Ordering Startup	Bengaluru
InCred	Finance	Non-Banking Financial Company	Mumbai
Trell	Video	Experience Discovery Platform	Bengaluru

3. Creating Pivot table

Sub Vertical	Location	Investors Name	Investment Type
Online Eyewear Shopping Portal	Faridabad	SoftBank Vision Fund	Series G
Food Solutions for Corporate	Bengaluru	Paytm, NPTK, Sabre Partners and Neoplux	Series C
Online Meat and Seafood Ordering Startup	Bengaluru	Vertex Growth Fund	Series E
Non-Banking Financial Company	Mumbai	Sutter Hill Ventures	Debt Funding
Experience Discovery Platform	Bengaluru	Ruizheng Investment	Seed Round
Logistics Services and Solutions	Gurgaon	SAIF Partners, Spring Canter Investment Ltd.	Series F
Agritech	Pune	Sathguru Catalyzer Advisors	Series A
Real moneybased gaming startup	Noida	Manipal Education and Medical Group (MEMG)	Seed Round
Automobile	Gurgaon	Ping An Global Voyager Fund	Series D
Satellite Communication	Bengaluru	Mumbai Angels, Ravikanth Reddy	Seed
Mobile Wallet	Noida	Vijay Shekhar Sharma	Funding Round
Financial Services to MSMEs	Gurgaon	FinTech	Debt Funding
Recovery software	San Jose,	Altimeter Capital	Series C

4. Creating Pivot Charts

Sub Vertical	Location	Investors Name	Investment Type
Online Eyewear Shopping Portal	Faridabad	SoftBank Vision Fund	Series G
Food Solutions for Corporate	Bengaluru	Paytm, NPTK, Sabre Partners and Neoplux	Series C
Online Meat and Seafood Ordering Startup	Bengaluru	Vertex Growth Fund	Series E
Non-Banking Financial Company	Mumbai	NPTK	Debt Funding
Experience Discovery Platform	Bengaluru	Ruizheng Investment	Seed Round

5. Working with VLOOKUP() Function

Date	Average Amount in USD	Total Amount in USD
20-12-2019	5,00,00,000	23,10,00,000
17-12-2019	7,00,00,000	1,20,00,000
16-12-2019	5,00,00,000	3,00,00,000
16-12-2019	1,00,00,00,000	59,00,000
14-12-2019	1,74,11,265	20,00,000
13-12-2019	13,50,00,000	2,00,00,000
12-12-2019	22,00,00,000	60,00,000
11-12-2019	20,00,00,000	5,00,00,000
06-12-2019	1,20,00,000	7,00,00,000

6. Extend the above pass/fail computation problem to include attendance also. A student passes if he has an attendance greater than 8 else he fails even if he has a total greater than 50

Name	Gender	Attendance	Assignment	Mid-term	Final	Total
Virat	M	9	12	14	45	71
Soal	M	13	11	12	34	57
Vibool	M	8	8	12	21	41
Thehary	F	8	14	8	30	51

7. Time Value of Money Formula – Below is the extract from standard chartered bank deposit rate (recurring deposit) available for various periods. Now let's assume that you decide to invest \$100,000 say for period 6 months, then what is the value you would expect to receive?

Tenure	RESI	Senior Citizen	Non- Resident
3 months	3.50%	3.50%	NA
6 months	3.50%	3.50%	NA
12 months	3.50%	3.50%	NA
4 months	4.50%	4.50%	7.25%
6 months	7.30%	7.30%	7.30%
12months	7.25%	7.25%	7.25%

RESOURCES

TEXT BOOKS:

1. Rinkoo Jainn, *A to Z of MS EXCEL: A Book for Learners and Trainers*, Independently Published, 2021
2. Jordan Goldmeier, *Advanced Excel Essentials*. Apress, 2014

REFERENCE BOOKS:

1. Excel Data Analysis - Modeling and Simulation, Hector Guerrero, Springer Nature Switzerland AG 2019.
2. Data Analysis with Microsoft Excel, Kenneth N. Berk, Cengage Learning, 2007.

VIDEO LECTURES:

1. https://www.youtube.com/watch?v=8Ob8Hre_SnI
2. <https://www.qimacros.com/training/excel-videos/>

Web Resources:

1. <https://www.microsoft.com/en-in/education/products/office/default.aspx>
2. <https://excelexposure.com/>
3. <http://www.excel-easy.com/>
4. <https://www.javatpoint.com/excel-tutorial>