

# REVISED SYLLABUS

## SEMESTER – II

### Course – HCT2.1: Business Communication

Weekly Teaching Hours: 5

Examination Duration: 3 hours

Credits: 5

Maximum Marks: 100

**Objective:** The course aims to impart the learner's skill in reading writing comprehension and communication in business field especially using electronic media.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.

#### Course Inputs

**Unit – 1: Introduction:** Concept and Significance of Communication, Basic forms of Communications; Communication models and process; Principal of effective communication; Theories of Communication; Self-Development and Communication Development of positive personal attitudes, types of communication, SWOT analysis. Communication Ethics, Business Language.

**Unit – 2: Corporate Communication:** Formal and Informal communication network, Grapevine, Miscommunication (Barriers) and improving communication. Practices in Business communication: Group discussions, Conference, Seminar, Workshops and Business Etiquettes. Listening: Effective Listening Principles, Factor of affective listening exercises, types of listening, myth about listening, barriers and overcoming measures, stages of listening and body language of an active listener, Oral, Written and Video session, Audience analysis and Feedback.

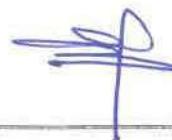
**Unit – 3: Oral and Writing skill:** Oral Presentation: Elements of presentation, designing a presentation and steps to a successful presentation, Principles of oral presentation, Writing Skills: Meaning, Importance of skill in written communication, Elements of writing and principles of effective writing; Business Letters-Definition, Concepts, Structure, Types of business letters, letters and writing of memos, reading comprehension. Essentials of Effective Business letter. Good News and Bad News letters; Office Memorandum, Writing Resume and Letter of Job Application.

**Unit – 4: Aspects of Employment Communication:** Kinesios, Proxemics, Para Language, Writing CVs, Differences between Resume, CV, Profile, Interview skills: Appearing in interviews conducting interviews; mock interview, Impact of technological advancement on business communication (latest developments) - Modern Forms of Communicating: Instant messaging, Chatbots, video conferencing, social media. Etc., International Communication for global business, communication ethics and business languages.

**Unit – 5: Report Writing:** Introduction to a Proposal, Short Report and Formal Report, Report preparation., Drafting Meeting Agendas and Minutes of Business Meetings. Factor affecting Presentation, Sales Presentation, Training Presentation, Conducting Surveys, Speeches to Motivate, Presentation skill.

#### Books Recommended for Reference (Recent Editions)

1. N Gupta and K Jain, Business communication, SahityaBhawan publications.



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2. Rajiv Bansal's, Business communication, SBPD publications.
3. M. K Seghal and V Khetrapals, Business Communication, Excel Books
4. P. D Chaturvedi and MukeshChaturvedi, Business Communication: Concepts, Cases and Application persons communication.
5. AshaKaul, Business Communication, Himalaya Publishing House.
6. Rajesh Viswanathan, Business Communication, Himalaya Publishing House.
7. R. K Chopra, Communication Management, Himalaya Publishing House.
8. Dennis Tourish and Owen Hargie, Key Issues in Organizational Communication,
9. Routledge
10. Michael Kramer, Managing Uncertainty in Organizational Communication, Lawrence Erlbaum Associates.

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# REVISED SYLLABUS

Semester - II

## Course – HCT2.2: Business Environment and Government Policy

Weekly Teaching Hours: 5

Examination Duration: 3

Credits: 5

hours

Maximum Marks: 100

Objective: To familiarize the students with the business environment prevailing in India and other parts of the world, and their implications for the business.

Pedagogy: A Combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

### Course Inputs

Unit – 1: **Conceptual Framework of Business Environment:** Concept, Significance, and Nature of Business Environment – Internal and External, Changing Dimensions of Business Environment, Techniques of Environmental Scanning and Monitoring, Business Policy, Case Study and Recent Changes.

Unit – 2: **Industrial Policies and ESG Framework:** Evolution of Industrial Policy in India, Role of Industrial Policy in Economic Development, Overview of the New Industrial Policy (NIP) of 1991, Ease of Doing Business (EODB), Make in India and Self-Reliant India, National Manufacturing Policy, Role of ESG in Shaping India's Industrial Policies, Policy Frameworks Supporting ESG in India, Future Directions for India's Industrial Policy, Recent Developments and Case Studies.

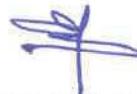
Unit – 3: **Industrial Sickness in India** – An Overview of Sickness in SME's and Public Sector Enterprises, Causes for Sickness, Magnitude and Remedial Measures, Important Provisions of Insolvency and Bankruptcy Code (IBC), 2016 and Applicability; Functions of Operating Agencies, Case Analysis and Recent Changes.

Unit – 4: **Privatization and Disinvestment:** Expansion of Public Sector and its Defects, Privatization Reaction, Ways of Privatization, Obstacles, Conditions for Success of Privatization, Benefits of Privatization, Arguments against Privatization, Sins and Pitfalls of Privatization, Cabinet Committee on Economic Affairs (CCEA), Department of Investment and Public Asset Management (DIPAM), Inter-Ministerial Group (IMG), NITI Aayog, Case Analysis and Recent Developments.

Unit – 5: **Competition Act, 2002 and Consumer Protection Act, 2019:** Introduction, Definitions, Consumer Enterprise, Goods, etc., Prohibition of Certain Agreements, Abuse of Dominant Position and Regulation of Combinations, Competition Commission of India; Duties, Powers and Functions of Commission; Duties of Director General; Competition Appellate Tribunal and Recent Amendments. **Consumer Protection Act, 2019:** Introduction, Objectives, Applicability, Consumer and Rights of Consumers, Nature and Scope of Remedies available to Consumer; Case Study and Recent Amendments.

### Books Recommended for Reference (Recent Editions)

1. K. Ashwathappa, Business Environment, Himalaya Publishing House.
2. Bertozi-Burgunder, Business, Government, and Public Policy: Concepts and Practices - Prentice Hall
3. Buchholz., Business Environment and Public Policy; Implication for Management and



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- Strategy formulation - Prentice Hall
- 4. F. Cherunilam -Business & Govt. - Himalaya Publishing House
- 5. Victor Strategic Management in the Regulating Environment: Cases and Industry Notes - Prentice Hall
- 6. SubbaRao - Strategic Management.
- 7. Tokyo, McGram hill –Business Policy and strategic Management
- 8. K. Ashwathappa, Essential of Business Environment, Himalaya Publishing House.
- 9. Ghosh and Kapoor, Business Policy and Environment, Himalaya Publishing House.
- 10. H IgarAnsoff, Corporate Strategy, Tata McGraw Hill.

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# REVISED SYLLABUS

Semester -II

## Course – HCT2.3: Strategic Cost Management

Examination Duration: 3 hours

Maximum Marks: 100

Objective: To enable the students to apply principles and techniques of cost in decision making situations.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.

### Course Inputs

**Unit 1: Target Costing:** Cost – Ascertainment, Control, Reduction, Avoidance and Management; Cost Management System; Cost Leadership Strategy; Strategic Cost Management (SCM); SCM Programme; and Importance of SCM.

Target Costing- Meaning and Definitions, Basic Concepts, Unique Features and Cost Determination Procedure Under Target Costing.

**Unit 2: Learning Curve Model:** Concept and Phases of Learning Curve, Graphical Representation, Learning Curve Applications and Factors Affecting Learning Curve and Experience Curve. **Just-in-Time Approach:** Concept, Philosophy of JIT, Sources of Waste, Methodology of Implementation of JIT, Limitations of JIT Costing.

**Unit 3: Life Cycle:** Life Cycle Costing: Concept and Characteristics, Activities and Phases in Product Life Cycle, Short Product and Extension of Product Life Cycle, Turning Point Indices in Product Life Cycle; and Project Life Cycle Costing.

**Unit 4: Activity Based Costing (ABC):** Activity Based Costing: Inadequacies of Traditional Methods of Overhead Absorption, Concept of ABC, Kaplan and Cooper's Approach to ABC, Cost Drivers and Cost Pools, Main Activities and their Cost Drivers, Allocation of Overheads under ABC: Characteristics, Steps, Implementation; Benefits and Limitations of ABC System.

**Unit 5: Absorption Costing, Variable Costing and Throughput Costing:** Introduction; Approaches for the determination of Profit - Economic and Accounting Approaches; Preparation of Income Statement under Absorption Costing, Variable Costing and under Throughput Costing - Product and Period Costs, Accounting Treatment of Product and Period Costs, and Fixed Manufacturing Overheads, Valuation of Unsold Stock, Fixed Production Overhead Absorption Rate, Under- and Over-Absorption of Production Overheads, Method of Costing Sales; Reported Profit under Specific Circumstances; Reconciliation of Profit under Variable Costing with Profit under Absorption Costing and Under Throughput Costing; and Relevance of Variable Costing for External Reporting.

### Books Recommended for Reference (Recent Editions)

1. J. Madegowda, Cost Management, Himalaya Publishing House, Mumbai.
2. Horngren et al., Introduction to Management Accounting, PHI, New Delhi.



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3. Kaplan and Atkinson, Advanced Management Accounting, PHI Publications, New Delhi.
4. Ravi. M. Kishore, Cost Management, Taxman Publications, New Delhi.
5. Horngren, Foster and Datar, Cost Accounting, A Managerial Emphasis, PHI, New Delhi.
6. Edward Blocher, Cost Management, A strategic Emphasis, TMH, New Delhi.
7. Hilton, Cost Management, TMH, New Delhi.
8. J. Madegowda, Marginal Costing for Managerial Decisions, Prateeksha Publishers.
9. Charles. T. Horngren and George Foster, Cost Accounting – A Managerial Emphasis, Prentice-Hall of India Pvt., Ltd.
10. C. Bursk and John. F. Chapman, New Decisions-Making Tools for Managers, The New American Library Inc.



# REVISED SYLLABUS

Semester - II

## Course – HCT2.4: Accounting: Financial Reporting (IND AS)-I

Weekly Teaching Hours: 5

Examination Duration: 3 hours

Credits: 5

Maximum Marks: 100

**Objective:** To familiarize the students with the Corporate Financial Reporting Standards as notified by the Ministry of Corporate Affairs, GoI and Imparting Advanced Accounting Knowledge and Skills..

**Pedagogy:** A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

### Course Inputs

Unit – 1: **Introduction to Ind AS:** An Overview of IND AS: Introduction, Convergence, Need, Challenges, and Implementation Road Map. Standards Setting Bodies and Process, Ind AS-1 presentation of financial statements; Ind AS-7: Statement of Cash Flows, and Ind AS- 101: First-time Adoption of Indian Accounting Standards.

Unit – 2: **Conceptual Framework & Fair Value:** Ind AS - 8: Accounting Policies, Changes in Accounting Estimates and Errors; Ind AS - 10: Events after Reporting Period; and Fair Value: Ind AS-113: Fair Value Measurement: Revenue from Contracts with Customers.

Unit – 3: **Valuation and Measurement of Assets I:** Ind AS - 2: Inventories; Ind AS - 16: Property, Plant and Equipment; Ind AS - 38: Intangible Assets; Ind AS - 40: and Investment Property; Ind AS: 20 Government grants & Disclosure of Government.

Unit – 4: **Valuation and Measurement of Assets II:** Ind AS - 23: Borrowing Costs; Ind AS – 36 Impairment of Assets; Ind AS-116: Lease Accounting and Ind AS-105: Non-Current Assets held for Sale and Discontinued Operations.

Unit – 5: **Valuation and Measurement of Liabilities:** Ind AS – 19- Employee Benefits Ind AS – 37; Provisions, Contingent Liabilities and Contingent Assets; Ind AS-102- Share Based Payment and Ind AS-12: Income Taxes.

### Books Recommended for Reference(Recent Editions)

1. Jjinenderjain, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman
2. DolphyDsouza Indian Accounting standards, Interpretations, issues and practical applications,
3. DrAlok K Ggarg, Treatise on Ind AS,
4. Chinthanpatil, Indian Accounting Standards(Ind AS), Taxman.
5. Mohapatra A.K. Das, International Accounting.
6. The Companies Act, 2013, Publications Division, Government of India.
7. MukeshSaraf, Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS- Converged Ind AS, Bharat Law House.
8. B.D. Chatterjee, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman
9. T.P Ghosh, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman.



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10. Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), with Reference, Bharat Law House Pvt.Ltd.

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# REVISED SYLLABUS

Semester -II

## Course SCT2.1 – Financial Markets Services

Weekly Teaching Hours: 5

Examination Duration: 3 hours

Credits: 5

Maximum marks: 100

Objective: To equip the students with conceptual framework of functioning of financial markets, their structure and functioning of different players of financial markets.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.

### Course inputs

**Unit -1: An Overview of Indian Financial System:** Structure of Indian Financial system; Objectives and Functions of Financial System, Financial System and Economic Development; Flow of Funds in Economic Development; Financial Sector Reforms, Financial Inclusion and Recent Developments.

**Unit -2: Financial Markets:** Nature, Functions and Efficiency; Types of Financial Markets: **Money Market:** Meaning, Constituents, Functions of Money Market; Money Market Instruments; Recent Trends in Indian Money Market. **Capital Market:** Types of Capital Market: Primary Market: Its Role and Functions, Issue of Capital: Methods of Issuing Securities in Primary Market, Intermediaries in New Issue Market, Procedure for New Issues, and SEBI Guidelines for Issue in Primary Market. Secondary Market: Importance and Functions, Listing of Securities in Stock Exchanges, Players and Trading Mechanism in Stock Exchange, Settlement Process; Stock Exchanges: BSE, NSE, and OTC Exchange of India.

**Unit -3: Financial Services:** Leasing, Factoring, Credit Rating, Hire Purchase, Consumer Durables Financing, Merchant Banking Agencies, Underwriting, Funds Transfer, Acceptance, Stock Holding, Loan Syndication, Custodial Service, Depository Services, and Venture Capital Finance

**Unit-4: Financial Institutions:** Banking and Non-Banking Financial Companies (NBFCs); Development Finance Institutions (DFIs); Insurance Organizations; Mutual Funds: Types of Mutual Fund Scheme, ETFs, Hedge Funds, Private Equity Funds and other Recent Developments

**Unit -5: Global Capital Markets:** International Markets: FIIs, Euro Issues, ECB, Latest Guidelines of ECB, ADRs, GDRs, IDRs, FCCB, FDI; International Bonds: Bulldog, Yankee, and Bunny Bonds, Case Analysis and Recent Developments

### Books Recommended for Reference (Recent Editions)

1. Cornett M. M and Sauders A, Fundamentals of Financial Institutions Management, McGraw Hill
2. Mandura Jeff, Financial Markets and Institutions, West Publishing Company
3. Thygerson Kenneth J, Financial Markets and Institutions, Harper Collins
4. Rose and Marquis, Money and Capital Market: Financial Institutions and Instruments in a Global Market Place, McGraw Hill
5. Clifford Gmoez, Financial Markets, Institutions, and Financial Services, PHI
6. Mark Grinblatt, and Sheridan Titman, Financial Market and Corporate Strategy, Tata McGraw Hill
7. Meir Khan, Financial Institutions and Markets , Oxford University Press
8. M.Y Khan, Financial Services, Tata McGraw Hill
9. L.M Bhole, Financial Institution and Markets, Tata McGraw Hill
10. Sasidharam K and Mathew A, Financial Services and System, Tata McGraw Hill



# REVISED SYLLABUS

Semester -II

## Course – SCT2.2: Corporate Tax Planning and Management

Weekly Teaching Hours: 5

Examination Duration: 3 hours

Credits: 5

Maximum Marks: 100

**Objective:** The course aims at making students conversant with the concept of Corporate Tax Laws and also their implications on Tax Planning and Management and to familiarize with latest provisions of Indian Corporate Tax Laws and related Judicial Verdicts.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.

### Course Inputs

**Unit – 1: Basic Concepts:** Income Tax, Corporate Tax; Assessee; Assessment Year; Previous Year; Company; Different kinds of Companies: Indian Company, Foreign Company, Widely Held Company, Closely Held Company, Domestic Company; Residential Status and Incidence of Tax.

**Unit – 2: Tax Planning and Company Promotion:** Meaning of Tax Planning, Tax Avoidance, Tax Evasion and Tax Management; Features and Scope for Tax Planning; Business Location and Tax Planning; Nature of Business and Tax Planning: FTZ, Units in SEZ, 100% EOU and Infrastructure Development.

**Unit – 3: Corporate taxation:** Carry Forward and Set Off of Losses in the case of Companies, Taxable Income and Tax Liability. Problems on Computation of Taxable Income of Corporate. Minimum Alternative Tax. Tax on Income distributed to Unit holders. Tax incentives to the exporters.

**Unit – 4: Tax Planning with reference to Managerial Decisions:** Financial Decisions: Capital Structure Decisions; Dividend Policy; Bonus Shares and Capital Gains; Own or Lease of an Asset, Installment or Hire Purchase, Make or Buy Decisions, Buying an Asset with Own Fund or Borrowed Fund and Repair, Replace, Renewal or Renovation; Shutdown or Continue: Tax Planning in respect of Amalgamation or De-Merger of Companies, Slump Sale, Conversion of a Firm into a Company; Conversion of Sole Proprietorship into Company, Conversion of Company into Limited Liability Partnership.

**Unit – 5: Tax Management, Administrative Procedures and ICDS:** E-commerce Transaction and Liability in Special Cases; Tonnage Taxation, TDS; Advance Payment of Tax with reference to Corporate Assessee; TCS; Administrative Procedure; Assessment-Procedures and Types of Assessment; Return on Income; Statement of Financial Transaction (SFT). E-Filing: Appeal and Revision; Penalties and Income Computation and Disclosure Standards.

### Books Recommended for Reference(Recent Editions)

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, bharat Law House, New Delhi.
2. Lakhota, R.N.: Corporate Tax Planning, Vision Publications,
3. Singhania, V.K.: Direct Taxes: Law and Practice, Taxman's Publication, Delhi.
4. Circulars issued by C.B.D.T
5. Income Tax Act. 1961 and Income Tax Rules, 1962
6. T.N. Manoharan, Students Handbook on Income Tax Law, Snow White Publication.



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7. Harshad C Chowdhary, Central Excise and Customs, Ashodha Publications.
8. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
9. V.S.Sundaram, Commentaries on the Law of Income- Tax in India, Law Publisher, Allahabad.
10. Mehrotra, H. C, Income Tax Law and Accounts including Tax Planning, SahityaBhawan Publications

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# REVISED SYLLABUS

## Open Elective Courses

Semester - II

### Course – OET2.1: Digital Banking

Weekly Teaching Hours: 2

Examination Duration: 1½ hours

Credits: 2

Maximum Marks: 50

**Objective:** This course is designed to equip students with current developments in the banking industry with respect to the application of Digital in banking to promote self-service in digital banking System.

**Pedagogy:** A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

#### Course Inputs

**Unit – 1: Introduction of Digital Banking:** Introduction to Digital Banking, Need for Digital Channels u Cost of Transactions, Customer Preferences for Digital Banking, Customer Digital Interface for Digital Banking Products , Technology- The foundation for user-friendliness and customer interaction, Security is the cornerstone of Digital Banking, Information Security (IS), Integrated Ombudsman Scheme, e-KYC.

**Unit – 2: Digital Cards in Banking System:** Overview and Brief History, Plastic Payment Cards, Product Features of Cards, Benefits of Cards to Customers Payment Card Industry-Data Security Standard, Magnetic Strip Cards and EMV Cards, NFC-based Tap & Go, Profitability of the Card Business, Information Security Issues.

**Unit – 3: Future Trends In Digital Banking:** Background, Fin techs, Business Ecosystem, Block chain, Crypto currencies, Peer Financing, Cloud Computing, Virtualization, Data Analytics, Artificial Intelligence (AI) Machine Learning (ML) and Deep Learning (DL) Robotic Process Automation (RPA) u Internet of Things (IoT) I-10 SYLLABUS, Central Bank Digital Currency (CBDC), Digital Transformation of Banks in India.

**Unit – 4: Digital Banking Technology:** Meaning and Definitions, Electronic Banking, Core Banking Technology, Instant Money Transfer (IMT) Systems, Cash Deposit Machine (CDM), e-Galleries, POS and Features of POS New Technologies in Banks.

#### Books Recommended for Reference (recent editions)

1. Machiraju, H.R., Indian Financial System, Vikas, New Delhi.
2. Verma, J.C. Merchant Banking, TMH, New Delhi.
3. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
4. Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi



# REVISED SYLLABUS

Semester – II

## Course – OET2.2: Personal Financial Planning

Weekly Teaching Hours: 2

Examination Duration: 1½ hours

Credits: 2

Maximum Marks: 50

Objective: To provide an overview to the students of other Disciplines about different personal financial plans for investment, tax, retirement, *etc.*

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

### Course Inputs

Unit – 1: **Financial Planning:** Introduction, Importance, Process, Professionalism in Financial Planning, Concepts of Money Value, Net Worth, Simple and Compound Interest.

Unit – 2: **Saving and Investment Plans:** Introduction, Savings Instruments – Setting Up a Savings Plan – Tax Saving Schemes; Need for Investment, Financial Markets and Instruments, Investment Planning Strategies and Case Studies

Unit – 3: **Insurance Plans:** Introduction, Features of Insurance, Role of Insurance in Personal Financial Planning, Product Profile of Life and Non-Life Insurance Policies, Tax Benefits and Case Studies.

Unit – 4: **Retirement Planning:** Introduction, Importance, Process of Retirement Planning, Types of Pension and Annuity Plans and Case Studies.

### Books Recommended for Reference (recent editions)

1. Khan M. Y, Financial Services, Tata McGraw Hill
2. Kotreshwar G, Risk management, Insurance and Derivatives, HPH
3. Jeff Madura, Personal Financial Planning, Pearson Edition
4. ICFAI, Personal Financial Planning
5. Mishra K. C and Steward Doss, Personal Financial Planning, Cengage Learning India

