



**MANAV RACHNA INTERNATIONAL INSTITUTE OF  
RESEARCH AND STUDIES  
(Deemed to be University under section 3 of the UGC Act,  
1956)**

**Centre for Distance and Online Education**

**CURRICULUM AND  
SCHEME OF EXAMINATION  
(BACHELOR OF COMMERCE)  
ONLINE DEGREE**

**PROGRAMME**

**As per NEP 2020**

**BATCH: 2024-2027 & Onwards**

## **PREAMBLE**

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses. However, Online B.Com. programme of MRIIRS is designed to enable and empower students to acquire knowledge, skills and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mindset and skills.

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter- linkages and regulatory concerns a part from exposure of different functional domains of management. Our programme offers multiple synergies for mutual business association. The courses of this programme have been designed to promote understanding of the issues confronting the business world in locally and the economy as a whole.

The degree programme includes six semesters with courses focusing on employability, entrepreneurship and research skill development. The objectives of all courses are well mapped with the PO defining demonstration of technical knowledge and engagement in independent and life-long learning. The curriculum offers core, ability enhancement courses and domain specific electives. To carve the skills of students, the choice base credit system (CBCS) has been implemented in the department and open elective courses are also offered to students in each semester. This course aims to develop a holistic and multidimensional understanding of the various topics. The syllabus covers basic aspects of commerce, trade, industries, accounts, management, tax and law. This course aims to develop a holistic and multidimensional understanding of the various topics. **The course includes earning of 120 credits during the 3-year duration of the programme in 6 semesters. The total credits required to be earned are further divided as Compulsory Courses and Elective Courses. Total 99 credits are required to be earned under Compulsory Courses and at least 23 credits under Elective Courses.** The choice of elective courses is open ended can be chosen from the ones

offered by the parent department as well as offered by other departments of the university. The course also pays attention to holistic approach and offers various opportunities to students to participate and to complete 25xN point from Manav Rachna Life Skill Programme.

The curriculum of the programme is designed after taking inputs from industry experts, stake holders including students, parents and alumni of the department.

## **MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH & STUDIES**

(Deemed to be University under section 3 of the UGC Act1956)

### **Centre for Distance and Online Education**

#### **VISION**

Through online education, Manav Rachna stands tall to bring the most efficacious environment for providing higher quality academic and research-oriented education to the aspirants. Manav Rachna Online Education facilitate the goal of increasing access to enduring learning prospects to students and providing opportunities to make efficient use of scarce resources in light of the new economic realities of higher education.

#### **MISSION**

To provide an exclusive learning environment to students with flexible and meticulous online learning opportunities that will guide students to acquire the knowledge and skills as per the requirements of society at large. The aim of Manav Rachna Online Education is:

- To develop emerging skills through online learning methodologies to pursue their Academic and Professional goals.
- To impart profound knowledge and understanding of conceptual aspects of multidisciplinary learning.

#### **ABOUT THE DEPARTMENT**

The ultimate touchstone of quality education is the quality culture permeating in any education Institution. Intoday's world of digitization, technical education stands at the crossroads of keeping pace with the emerging needs of humankind along with fast changing trends in governance and scientific development. The global transformation, trend of learning by doing, relevance to people and nation development – Manav Rachna International Institute of Research and Studies is the right place to gear up with a world class competitive edge. We are trusted to nurture juvenile minds and prepare them to deal with challenges of their future endeavors. Continuing the Legacy of our Founder Dr. O.P Bhalla, Manav Rachna has launched “Manav Rachna Centre for Distance and Online Education” to provide quality programmes to those students who are not able to draw benefits from conventional systems of Education. Seven programmes in different streams namely Computer Applications, Management, Commerce, Business Administration and Economics will be offered by University in online mode with specialization in different domains. In Today's opportunistic world specialized education is essential for successful professional life. Manav Rachna Centre for Distance and Online Education has collaboration with prominent industry partners to provide global career opportunities to the students and prepare the students to acquire the increased

technology intensive needs of today. In addition, Manav Rachna Centre for Distance and Online Education provides a multidisciplinary approach for the students to shape their career inside and outside their domain of education and to meet the evolving needs of the society. The commitment of multidisciplinary education is to broaden the participation of students in higher education and leads to a more diverse community. In a multidisciplinary approach, students are inspired to select diverged courses from different disciplines to expand their knowledge, discover themselves through creative thinking and learn the skills of collaboration. The online programmes will help the students to achieve an academic degree along with flexibility and relaxation. These online programs hold equal academic value to as on-campus degree and help students in developing themselves into an industry ready as equivalent to a conventional degree. Students can perfectly reshape their career and future through impeccably designed online programmes. The renowned faculty, cutting –edge advanced curriculum, technology driven and a remarkable content delivery will be helpful in the successfully implementation of online programs

#### **PROGRAM EDUCATION OBJECTIVES (PEOs)**

The Department of Commerce, in consultation with various stakeholders, has formulated the Programme Educational Objectives (PEOs) that are broad statements that describe the career and professional accomplishments that the programme is preparing the graduated to achieve in few years, subsequent to receiving the degree. The PEOs of the Online B.Com programme are as follows:

- PEO1:** The graduates will develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge of commercial sciences;
- PEO2:** The graduates will be academically prepared to lead organizations they join or start;
- PEO3:** The graduates will get exposed to the areas of application of knowledge in business firms and industrial organisations;
- PEO4:** The graduates will be successful in higher education in commerce and allied areas and in management, if pursued, leading to masters and research programs;
- PEO5:** The graduates will acquire complete basic and intermediary practical knowledge of various commerce subjects with the sole purpose of making them self-dependent and easily employable.

## **PROGRAM OUTCOMES (POs)**

Students will be able to:

- PO 1: Critical Thinking:** Take informed actions after identifying the assumptions that frame their thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.
- PO 2: Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- PO 3: Social Interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.
- PO 4: Effective Citizenship:** Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
- PO 5: Ethics:** Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.
- PO 6: Environment and Sustainability:** Understand the issues of environmental contexts and sustainable development.
- PO 7: Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

## **PROGRAMME SPECIFIC OBJECTIVES (PSO):**

- PSO 1:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO 2:** Students will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PSO 3:** Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses as well as students will be able to do higher education and advance research in the field of commerce and finance.

### MAPPING OF PEOs WITH POs and PSOs

Program Outcome (PO)/ Program Specific Outcome (PSO)		PEOs that are attained through concerned PO / PSO
<b>P01</b>	<b>Critical Thinking:</b> Take informed actions after identifying the assumptions that frame their thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.	1, 2, 3, 5
<b>P02</b>	<b>Effective Communication:</b> Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.	2, 3, 4, 5
<b>P03</b>	<b>Social Interaction:</b> Elicit views of others, mediate disagreements and help reach conclusions in group settings.	1,2,3, 4, 5
<b>P04</b>	<b>Effective Citizenship:</b> Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.	1, 2, 3
<b>P05</b>	<b>Ethics:</b> Recognize different value systems, understand the moral dimensions of Decisions, and accept responsibility for them.	3, 4, 5
<b>P06</b>	<b>Environment and Sustainability:</b> Understand the issues of environmental contexts and sustainable development.	1, 2, 3, 4
<b>P07</b>	<b>Self-directed and Life-long Learning:</b> Acquire the ability to engage in independent and life-long learning in the broadest context socio-technologicalchanges.	3,5
<b>PSO 1</b>	Students will demonstrate progressive affective domain development of values,the role of accounting in society and business.	1,2, 3, 4, 5
<b>PSO 2</b>	Students will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.	1, 2,4, 5
<b>PSO 3</b>	Students will be able to prove proficiency with the ability to engage in competitiveexams like CA, CS, ICWA and other courses as well as students will be able to do higher education and advance research in the field of commerce and finance.	2, 3, 4, 5

## **SEMESTER SYSTEM AND CHOICE BASED CREDIT SYSTEM**

Credit based system of study and Learner's performance/progress is measured by the number of credits that he/she has earned, i.e., completed satisfactorily. Based on the course credits and grade obtained by the Learner, grade point average is calculated.

### **(a) Course credits assignment**

Each course has a certain number of credits assigned to it depending upon its duration in periods for lecture, tutorial and laboratory/clinical practice in a week. A few courses/activities are without credit (s) and are referred to as Audit Pass Courses (APC) but are mandatory to pass as a partial fulfillment of award of degree.

### **(b) Earning of credits**

At the end of every course, a letter "Grade" shall be awarded in each course for which a Learner has registered. On obtaining a minimum Pass Grade, Learner shall accumulate the course credits as Earned Credits. A Learner's performance shall be measured by the number of credits that he/she has earned and by the weighted grade point average. Grades obtained in the audit courses shall not be counted for computation of grade point average, however shall be mandatory to pass as a partial fulfillment of award of degree.

For Award of Degree of an **Online Bachelor of Commerce**, he/she has to earn minimum **120 credits** during the 3- year duration of the programme in 6 semesters.

The total credits required to be earned have been further classified under two baskets of courses: "Compulsory Courses Basket", and "Elective Courses Basket". The **total 99 credits** required to be earned under "**Compulsory Courses Basket**" and **23 credits** under "**Elective Courses Basket**".

All courses under "Compulsory Courses Basket", are required to be qualified and cleared/pass by each and all Learners enrolled under the programme and are semester-wise listed in the study scheme along with credits assigned to each course.

Under Elective Courses Basket, there will be three types of courses:

- a) Semester-wise courses offered by the department itself
- b) Open/Inter-disciplinary courses offered at the Institute/University level notified from the office of Dean- Academics.
- c) Massive Open Online Courses (MOOCs) available on SWAYAM Platform or any other platform as recommended byUGC/AICTE and notified from the office of Dean-Academics.

Each course shall have credits assigned to it. Learner shall be required to register courses every semester for as many courses/credits specified under “Elective Courses Basket” depending upon his/her interest, capability/pace of learning and availability of time slot (without any clash in timetable) so as to earn all required total credits under the “Elective Courses Basket” during the entire programme duration.

However, for registration of courses [including courses under “Compulsory Courses Basket”, “Elective Courses Basket” and Previous Semester Courses (wherein he/she was declared in-eligible on the basis of attendance, or he/she could not clear the course within permissible given chances)], if any, the maximum limit in a semester shall be 30 credits.

**SEMESTER WISE STUDY SCHEME WITH ASSIGNED CREDITS & DISTRIBUTION OF MARKS  
SEMESTER-I**

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Foundation	04.5COM101C00	Business Organization & Management	30	70	100	4
Core	04.5COM103C01	Financial Accounting	30	70	100	4
Foundation	04.5COM102C00	Micro Economics	30	70	100	4
Core	04.5COM104C01	Business Laws	30	70	100	4
Ability Enhancement	04.5SBSS100C04	Indian Knowledge System	30	70	100	2
Ability Enhancement	04.5CDC176C05	Professional Communication - I	30	70	100	2
Ability Enhancement	04.5QA100C04	Introduction to Sustainable Development Goals	30	70	100	2
<b>Total</b>						<b>22</b>

**Besides the mentioned Domain Specific and University Core Compulsory Courses, University Electives, Inter- disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.**

**SEMESTER-II**

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Generic	04.5SET100C04	Environmental Studies	30	70	100	4
Core	04.5COM202C00	Macro Economics	30	70	100	4
Core	04.5COM201C01	Business Statistics	30	70	100	4
Core	04.5COM203C01	Corporate Accounting	30	70	100	4
Skill Enhancement	04.5CDC276C05	Professional Communication- II	30	70	100	1
<b>Total</b>						<b>17</b>
<b>Elective Courses *(Choose any one)</b>						
Discipline Elective	04.5COM204E02	Corporate Laws	30	70	100	3

	04.5COM205E02	Digital Banking	30	70	100	
	04.5COM206E02	Consumer Behaviour	30	70	100	
	04.5COM207E02	Indian Economy-Policies and Performances	30	70	100	
<b>Total</b>						<b>20</b>

Besides the mentioned Domain Specific and University Core Compulsory Courses, University Electives, Interdisciplinary, Generic, on- line courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

#### SEMESTER-III

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Core	05.0COM101C01	Business Mathematics	30	70	100	4
Core	05.0COM102C01	Cost Accounting	30	70	100	4
Discipline Elective (any one)	05.0COM103E02	Principles of Marketings	30	70	100	4
	<b>05.0COM104E02</b>	<b>Strategic Business Reporting*</b>				
Ability Enhancement (any one)	05.0COM105E04	Basics of Entrepreneurship	30	70	100	4
	05.0COM106E04	<b>Performance Management*</b>				
Audit Pass	05.0CDC176C04	Placement Competency Enhancement-I	30	70	100	1
<b>Total</b>						<b>17</b>

#### Electives

Domain Specific	05.0COM107E02	Industrial and Labour Law	30	70	100	3
	05.0COM108E02	Artificial Intelligence and Machine Learning				

	05.0COM109E02	Money and Banking				
	05.0COM110E02	Sales and Distribution Management				
<b>Total</b>						<b>20</b>

**Besides the mentioned Domain Specific Courses, other University core, University Elective, Inter-disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.**

**\*These courses have to be duly opted and completed by the ACCA students only**

#### SEMESTER-IV

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Skill Enhancement	05.0SBSS100C04	Universal Human Values	30	70	100	2
Core	05.0COM201C01	Income Tax Law and Practices	30	70	100	4
Skill Enhancement (any one)	05.0COM202E05	Digital Commerce	30	70	100	4
	05.0COM203E05	<b>Strategic Business Leader*</b>				
Discipline Specific	05.0COM204E02	Financial Markets	30	70	100	3
	<b>05.0COM205E02</b>	<b>Financial Reporting</b>				
Audit Pass	05.0SAHS100C09	Sports and Yoga	100	-	100	0
Skill Enhancement	05.0CDC276C05	Placement Competency Enhancement-II	30	70	100	1
<b>Total</b>						<b>14</b>

#### Electives

Skill Enhancement (any one)	05.0FLFR101E05	French - I	30	70	100	3
	05.0FLGR101E05	German - I				
Discipline Specific	05.0COM208E02	Business Research Methods	30	70	100	3
	05.0COM209E02	Indian Business Environment				
	05.0COM210E02	Advanced Cost Accounting				

	05.0COM211E02	Technology Disruptions in FinTech				
	<b>Total</b>					<b>20</b>

Besides the mentioned Domain Specific Courses, other University core, University Elective, Inter-disciplinary, Generic, on- line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

**\*These courses have to be duly opted and completed by the ACCA students**

#### SEMESTER-V

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Core	05.5COM102C01	Indirect Taxation	30	70	100	4
Core	05.5COM101C01	<b>Financial Management</b>	30	70	100	4
Internship	05.5COM151C06	Summer Internship Report	30	70	100	4
Discipline Specific	05.5COM103E05	Fundamental of Business Analytics	30	70	100	3
	<b>05.5COM104E05</b>	<b>Audit and Assurance*</b>				
<b>Total</b>						<b>15</b>

#### Electives

Skill Enhancement (any one)	05.0FLFR201E05	French - II	30	70	100	3
	05.0FLGR201E05	German - II				
Discipline Specific	05.5COM108E02	<b>Entrepreneurship Development</b>	30	70	100	3
	05.5COM109E02	Service Marketing				
	05.5COM110E02	International Business				
	05.5COM111E02	FinTech Risk Management				
<b>Total</b>						<b>21</b>

**\*These courses have to be duly opted and completed by the ACCA students only in lieu of the corresponding general courses**

**SEMESTER-VI**

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Core	05.5COM201C01	Management Accounting	30	70	100	4
Core	05.5COM251C01	Advanced Excel for Financial Decisions	30	70	100	4
Discipline Specific	05.5COM203E02	Consumer Affairs and Customer Care	30	70	100	4
	<b>05.5COM204E02</b>	<b>Advanced Taxation UK</b>	30	70	100	
Skill Enhancement (Any One)	05.5COM206E05	Corporate Governance and Social Responsibility	30	70	100	4
	<b>05.5COM205E05</b>	<b>Advanced Financial Management*</b>	30	70	100	
	05.5COM207E05	Fundamentals of Investments	30	70	100	
<b>Total</b>						<b>16</b>

Electives						
Discipline Specific	<b>05.5COM209E02</b>	<b>Advanced Audit Assurance*</b>	30	70	100	3
	05.5COM210E02	Digital Marketing				
	05.5COM211E02	Public Finance				
	05.5COM212E02	FinTech in Wealth Management				
<b>Total</b>						<b>19</b>

**\*These courses have to be duly opted and completed by the ACCA students only**

**To get B. Com Degree, the student has to earn minimum 122 credits. The break-up of the credits is minimum 101 credits in the Foundation, Discipline Specific and Core courses. Remaining credits are to be earned from Domain Specific, Generic and Interdisciplinary Electives.**

# **SEMESTER-I**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM101C00: BUSINESS ORGANISATION & MANAGEMENT**

Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

- 04.5COM101C00.1. Develop knowledge about the organization and management of a business enterprise;
- 04.5COM101C00.2. Identify the business and environment interface;
- 04.5COM101C00.3. Demonstrate handling of situations with the help of coordination and decision-making tactics;
- 04.5COM101C00.4. Implement the managerial practices in the business world.

**PART-A**

**Unit 1: Introduction of Indian Business**

- 1.1 Spectrum of business activities and objectives
- 1.2 Business and environment interface
- 1.3 Distinction between industry, trade and commerce
- 1.4 Small scale and medium enterprises
- 1.5 Emerging opportunities in business, problems
- 1.6 Franchising and outsourcing

**Unit 2: Business Enterprise**

- 2.1 Sole Proprietorship
- 2.2 Joint Hindu Family
- 2.3 Partnership
- 2.4 Limited Liability Partnership
- 2.5 Joint Stock Company
- 2.6 Cooperative societies and its types
- 2.7 Setting up a business enterprise
- 2.8 Multinational corporations

**Unit 3: Foundations of Management**

- 3.1 Nature, scope and importance
- 3.2 Principles of management
- 3.3 Levels of managerial skills – Role of managers, managerial skills
- 3.5 Departmentation – meaning, scope and types

**PART-B**

#### **Unit 4: Functions of Management**

- 4.1 Planning: features, process, approaches, principles, limitations
- 4.2 Decision Making: characteristics, types and process
- 4.3 Organization: Meaning, Importance of Sound Organizations, Organization Charts and types
- 4.4 Staffing: Elements of Staffing Process – Human Resource Planning, Job Analysis, Recruitment, Selection, Placement and Orientation, Training and Development, Performance Appraisal
- 4.5 Directing: meaning, importance, principles

#### **Unit 5: Leadership, Coordination and Motivation**

- 5.1 Leadership concept and styles, managerial grid
- 5.2 Coordination: Need, Principles, Process, Techniques
- 5.3 Motivation: features, process, importance, Maslow need hierarchy theory, Herzberg two factor Theory

#### **Unit 6: Communication and Controlling**

- 6.1 Concept, process and principles of communication
- 6.2 Barriers to communication
- 6.3 Control: concept and process

#### **Recommended Books:**

1. Rao VSP and Krishna V Hari; Management: Text and Cases; Excel Books, Delhi
2. Koontz and Weihrich, Essentials of Management, McGraw Hill Education
3. Kaul V.K., Business Organization and Management, Pearson Education
4. Vasishth, Neeru, Business Organisation, Taxmann, New Delhi
5. Talloo, Thelman J., Business Organisational and Management, Tata McGraw Hill, New Delhi
6. Bushkirk, R.H.; Concepts of Business: An Introduction to Business System, Dryden Press, NY.

Only latest available editions of the books are recommended.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (i) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(ii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%

Short/Long Questions: 70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

CO Statements	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3
O4.5COM101C00 .1	3	3	3		3	3		3
O4.5COM101C00 .2	3		2	3		3	3	3
\ O4.5COM101C00 .3		3	2	3	2	3	3	2
O4.5COM101C00 .4	3	2	2		3	3	3	2
O4.5COM101C00 .5	2			3	2	2	2	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

1 - Low

2 - Medium

3 - High

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM103C01: 1**

Credits

4

Max. Marks: 100

Duration of Examination: 3 Hrs

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

- 04.5COM103C01.1. Interpret the role and limitations of accounting process;
- 04.5COM103C01.2. Analyze the economic information conveyed in financial statements;
- 04.5COM103C01.3. Examine the theory and practice of accounting underlying the major categories that generally appears in published financial statements;
- 04.5COM103C01.4. Determine the economic events common in business operations and how they would be shown in published financial statements.

**PART - A**

**UNIT 1: Accounting Mechanism**

- 1.1 Meaning, objectives and limitations of accounting
- 1.2 Accounting conventions, principles and standards
- 1.3 Accounting Process: Journalising transactions and ledger posting

**UNIT 2: Accounting System**

- 2.1 Trial Balance and Errors
- 2.2 Bank Reconciliation Statement
- 2.3 Depreciation: concept, factors in measurement of depreciation, methods of computing depreciation: SLM and WDV, disposal of depreciable assets, change in method of depreciation, features of AS: 10 (ICAI)
- 2.4 Problems and their solutions.

**UNIT 3: Final Accounts-I**

- 3.1 Concept of capital and revenue expenditures and receipts
- 3.2 Preparation of financial statements of Corporate / business firms (with adjustments)
- 3.3 Problems and their solutions

**PART - B**

**UNIT 4: Final Accounts-II**

- 4.1 Introduction to Non-for-profit organizations
- 4.2 Difference between Receipts & Payments Account and Income & Expenditure Account
- 4.3 Preparation of financial statements of Not-for-profit organizations (with

adjustments)  
4.4 Problems and their solutions

### **UNIT 5: Accounting For Hire Purchase System**

5.1 Hire purchase: concept and accounting  
5.2 Lease and installment purchase systems (Theory)  
5.3 Problems and their solutions

### **UNIT 6: Dissolution of Partnership**

6.1 Insolvency of Partners (Garner Vs Murrey)  
6.2 Sale to a Ltd company  
6.3 Piecemeal distribution  
6.4 Problems and their solutions

#### **Recommended Books:**

1. Monga, J. R, Financial Accounting, Margin Paper Bank, New Delhi
2. Gupta, R. L., Advanced Accounting, S Chand and Sons, New Delhi
3. Grewal, T. S. and Shukla, M. C., Advanced Accounting, S Chand and Sons, New Delhi
4. Maheshwari, S.N., Advanced Accounting, Vikas Publication, New Delhi

**Only Latest available edition of the books are recommended.**

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (i) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (ii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT</b> <b>04.5COM103C01</b>	<b>PO</b> <b>1</b>	<b>PO 2</b>	<b>PO</b> <b>3</b>	<b>PO</b> <b>4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO</b> <b>1</b>	<b>PSO</b> <b>2</b>	<b>PSO</b> <b>3</b>
<b>04.5COM103C01.1</b>	-	-	2	-	-	-	2	3	2	3
<b>04.5COM103C01.2</b>	1	2	-	-	-	1	1	2	2	-
<b>04.5COM103C01.3</b>	3	-	1	2	-	1	-	2	2	3
<b>04.5COM103C01.4</b>	-	2	2	3	-	2	1	1	2	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**      **1 – Low**  
   **2 – Medium**  
   **3 – High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM102C00: MICRO ECONOMICS**

Credits  
4

Max. Marks: 100

Duration of Examination: 3 Hrs

Internal/Continuous Assessment: 30  
End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

- 04.5COM102C00.1. Describe the economic behavior of the firm;
- 04.5COM102C00.2. Explain and apply supply and demand analysis to relevant economic issues;
- 04.5COM102C00.3. Apply marginal analysis to the firm under different market conditions;
- 04.5COM102C00.4. Apply tools of consumer behavior and firm theory to business situations.

**PART - A**

**Unit 1: Consumer Behavior and Elasticity of Demand**

- 1.1 Nature and scope of micro economics
- 1.2 Basic demand and supply analysis
- 1.3 Elasticity of demand: price, income and cross
- 1.4 Marginal revenue, average revenue and price elasticity of demand
- 1.5 Cardinal and ordinal utility analysis
- 1.6 Consumer equilibrium
- 1.7 Income, price and substitution effect
- 1.8 Consumer surplus and applications

**Unit 2: Production Theory**

- 2.1 Total, average and marginal product curve
- 2.2 The law of variable proportions
- 2.3 Producer's equilibrium and isoquants
- 2.4 Returns to factor and returns to scale

**Unit 3: Cost Theory**

- 3.1 Cost classification
- 3.2 Short-run v/s long-run cost curves
- 3.3 Economies and diseconomies of scale and the shape of long run average cost curve

**PART - B**

#### **Unit 4: Perfect Competition**

- 4.1 Characteristics and assumptions of perfect competition
- 4.2 Supply curve of firm and industry in the long run
- 4.3 Equilibrium of the firm and industry in the short run and long run
- 4.4 Consumer's and producer's surplus and the efficiency of the perfect competition

#### **Unit 5: Monopoly**

- 5.1 Nature and sources of monopoly
- 5.2 Monopoly short-run and long-run equilibrium
- 5.3 Measurement of monopoly power
- 5.4 Comparison of pure competition and monopoly
- 5.5 Social costs

#### **Unit 6: Imperfect Competition**

- 6.1 Price and output decision in short run and long run
- 6.2 Monopolistic competition and economic efficiency
- 6.3 Price and output decision under oligopoly; oligopolist interdependence
- 6.4 Cournot duopoly model (with reaction curves)

#### **Recommended Books:**

1. Dwivedi, D. N., Theory of Micro Economics, Tata McGraw Hill, New Delhi
2. Lipsey, Richard, Chrystal, Alec K., Principles of Economics, Oxford University Press.
- 3.

Ahuja, H.L., Business Economics, S. Chand, New Delhi Only latest available editions of the books are recommended.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (iii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (iv) For Summative assessment (End Semester Examination or End-Term Examination):  
Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%  
Short/Long Questions: 70%

**Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

**Course Articulation Matrix:**

CO STATEMENT O4.5COM102C00	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O4.5COM102C00.1	1	-	-	-	1	3	-	-	2	-
O4.5COM102C00.2	-	1	-	3	-	3	2	2	3	2
O4.5COM102C00.3	3	2	1	2	-	3	-	2	3	1
O4.5COM102C00.4	2	-	3	-	-	3	2	-	3	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:** 1 - Low  
2 - Medium  
3 - High

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM104C01: BUSINESS LAWS**

Credits  
4

Max. Marks: 100

Duration of Examination: 3 Hrs

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

- 04.5COM104C01.1. Describe the legal framework relating to current business scenario;
- 04.5COM104C01.2. Identify and implement the knowledge of the important Acts of business laws;
- 04.5COM104C01.3. Provide potential solutions to the legal problems with regard to Indian business environment;
- 04.5COM104C01.4. Analyze the legal constraints on business.

**PART – A**

**Unit 1: The Indian Contracts Act, 1872**

- 1.1 Contract: Meaning, essentials of a valid contract
- 1.2 Classification of contract
- 1.3 Offer and acceptance
- 1.4 Legality of objects
- 1.5 Consideration
- 1.6 Capacity to contract
- 1.7 Free consent

**Unit2: The Indian Contracts Act, 1872**

- 2.1 Discharge of contract: Modes including breach and its remedies
- 2.2 Void agreement
- 2.3 Contingent contracts
- 2.4 Contract of bailment and pledge
- 2.5 Contract of indemnity and guarantee
- 2.6 Contract of agency

**Unit 3: The Sale of Goods Act, 1930**

- 3.1 Contract of sale: Meaning, essentials of a contract of sale and difference between sale and agreement to sell
- 3.2 Goods: Meaning and kinds
- 3.3 Conditions and warranties: Meaning, implied conditions and warranties
- 3.4 Transfer of ownership

3.5 Unpaid seller: Rights and duties of Unpaid seller

**PART - B**

**Unit 4: Negotiable Instrument Act, 1881**

- 4.1 Negotiable instruments: Meaning, characteristics and presumptions
- 4.2 Classification of negotiable instruments
- 4.3 Holder and holder in due course
- 4.4 Presentation of negotiable instruments
- 4.5 Negotiation of negotiable instruments: Meaning and methods, endorsement

**Unit5: The Limited Liability Partnership Act, 2008**

- 5.1 LLP: Meaning and incorporation
- 5.2 Partners and designated partners: admission and removal and their relations
- 5.3 Extent and limitation of liability of partners
- 5.4 Financial disclosures and annual return
- 5.5 Winding up and dissolution

**Unit6: Other Laws- Overview**

- 6.1 Consumer Protection Act, 2019: salient features of the Act, consumer rights and redressal mechanism
- 6.2 The Information Technology Act, 2000: cyber-crime and legal framework

**Recommended Books:**

1. Kapoor, N.D., Business Law, Sultan Chand, New Delhi.
2. Kucchal, M.C., Business Law, Vikas Publishing, New Delhi.
3. Bansal, C.L., Business Law, Taxmann Publications, New Delhi.
4. Aggarwal Rohini, Mercantile and Commercial Laws, Taxmann Publications, New Delhi.
5. Bansal B.L. and Raheja Rajiv, Ready Reckoner on Consumer Protection Act,1986, JainBook Agency, New Delhi.
6. Singh Vijay Pratap, Right to Information Law and Practice, Jain Book Agency, New Delhi.

**Only latest available editions of the books are recommended.**

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (v) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**INDIAN KNOWLEDGE SYSTEM**  
**04.5SBSS100C04: COURSE CODE**

Credits

2

Duration of examination: 2Hrs

Maximum marks: 100

Continuous Assessment: 30

End Semester Examination: 70

Course Type: Compulsory Courses

**Course Outcomes**

After completion of this course, the students will be able to:

04.5SBSS100C04.1: This course will provide the scientific value of the traditional knowledge of Bhārata.

04.5SBSS100C04.2: To sensitize the students to the contributions made by ancient Indians schools.

04.5SBSS100C04.3: The course will promote the youths to do research in the various fields of Bhāratiya knowledge system.

04.5SBSS100C04.4: It will introduce the relevance of the Indian Knowledge System to the world.

04.5SBSS100C04.5: Know the contribution of the Indian Knowledge system in science, engineering, and technology.

**Module 1: Introduction to IKS**

- 1.1. What is Indian Knowledge System
- 1.2. Indian Culture & Civilization
- 1.3. Indian Architecture
- 1.4. Indian Philosophical System

**Module 2: Kalas and Vidyas of Ancient India**

- 2.1. 64 Kalas
- 2.2. 14 Vidyas (Vedas, UpaVedas, Vedangas)

**Module 3: Introduction to Health Regimen**

- 3.1. Understanding Swastha vritta
- 3.2. Healthy regimen to maintain state of wellbeing Dinacharya
- 3.3. Daily regimen including Daily detoxification, exercise, Intake of Food, Water, Air and Sunlight, work and ergonomics, Rest and sleep hygiene
- 3.4. Ritu charya, the seasonal regimen
- 3.5. Sadvritta and the concept of social wellbeing
- 3.6. Concept of Shadrasa in choosing appropriate nourishment to the body and mind.

**Module 4: Introduction to Indian Psychology**

- 4.1. Concept of Manas in Ayurveda and understanding Mind Body harmony
- 4.2. Triguna based Psychology in Ayurveda and Yoga
- 4.3. Influence of Tri dosha on Mind, Mind body intellect and consciousness complex
- 4.4. Understanding Consciousness and solution to issues within Human Mind

## **Module 5: Engineering, Technology and Architecture**

- 5.1. Pre-Harappan and Sindhu Valley Civilization
- 5.2. Laboratory and Apparatus, Juices, Dyes
- 5.3. Paints and Cements
- 5.4. Glass and Pottery

### **List of Suggested Textbooks/Reference Books**

- Mahadevan, B., Bhat Vinayak Rajat, Nagendra Pavana R.N. (2022), "Introduction to Indian Knowledge System: Concepts and Applications", PHI Learning Private Ltd. Delhi.
- Pride of India: A Glimpse into India's Scientific Heritage, Samskrita Bharati, New Delhi.
- Sampad and Vijay (2011). "The Wonder that is Sanskrit", Sri Aurobindo Society, Puducherry.
- Acarya, P.K. (1996). Indian Architecture, Munshiram Manoharlal Publishers, New Delhi.
- Kapoor Kapil, Singh Avadhesh (2021). "Indian Knowledge Systems Vol - I & II", Indian Institute of Advanced Study, Shimla, H.P.
- Dasgupta, S. (1975). A History of Indian Philosophy- Volume 1, Motilal Banarsidass, New Delhi.
- P Lofker, K. (1963). Mathematics in India, Princeton University Press, New Jersey, USA"

### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (vii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (viii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

### **Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

### **End semester paper setting instructions:**

The question paper will be divided into 2 parts, with one question in Part A and four questions in Part B. The questions will be of 20 marks each. In Part A, the first question will consist of 10 conceptual questions (2 marks each) covering the entire syllabus and all the COs (up to BTL 3).

There will be no choice in question 1. In Part B (question number 2 to 5), there can be an internal choice between each of the questions covering the same (set) of COs and BTL. All COs will be covered in Part B.

**Course Articulation Matrix**

<b>CO Statements</b>	<b>PO-1</b>	<b>PO-2</b>	<b>PO-3</b>	<b>PO-4</b>	<b>PO-5</b>	<b>PSO-1</b>	<b>PSO-2</b>	<b>PSO-3</b>
04.5SBSS100C04.1	3	3	3		3	3		3
04.5SBSS100C04.2	3		2	3		3	3	3
04.5SBSS100C04.3		3	2	3	2	3	3	2
04.5SBSS100C04.4	3	2	2		3	3	3	2
04.5SBSS100C04.5	2			3	2	2	2	3

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**04.5CDC176C05: PROFESSIONAL COMMUNICATION - I**

Credits

2

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student should be able to:

04.5CDC176C05.1: Develop an in depth knowledge of how formal communication is done at the workplace;

04.5CDC176C05.2: Maximize their understanding on the impact of acquiring skills to succeed in a professional scenario;

04.5CDC176C05.3: Demonstrate their formal writing skills;

04.5CDC176C05.4: Create impressive first impressions at the workplace by writing good business reports.

04.5CDC176C05.5: Design a career path for himself using effective goal setting and time management techniques.

**Unit 1: Attitudinal Communication**

1.1 Attitude and its Impact on Communication

1.2 Courtesy & Politeness in Communication

1.3 Diversity & Inclusion – Bullying, Cultural Sensitivity, Stereotypes, Sexual Harassment, LGBTQ, Respect,

1.4 Chivalry, Racial & Gender Discrimination, Disability Harassment, Inclusion.

1.5 Power Dressing

**Unit 2: Syntactical Communication - I**

2.1 Common errors in communication

2.2 Identification of word class

2.3 Errors & rectifications in

2.3.1 Article usage

2.3.2.Tenses usage - Present Perfect vs. Past Simple vs. Past Perfect

2.3.2 Subject Verb Agreement

**Unit 3: Phonetics**

3.1 Impact of First Language Influence

3.2 Tone

3.3 Intonation

3.4 Rate of Speech

3.5Pronunciation: Vowels & Consonant sounds

**Unit 4: Developing Communication Skills -I (Listening & Speaking)**

4.1 Concept of LSRW: Importance of LSRW in communication.

4.2 Listening Skills : Real Life challenges, Barriers to Listening

4.3 Speaking : Self Introduction, Interview, GD, Resume

**Recommended readings:**

1. Koneru, Arun 2014, Professional Communication, Tata McGraw Hill, New Delhi
  2. Monipally, M.M., Business Communication Strategies, Tata McGraw Hill, New Delhi
  3. Das, Biswajit and Satpathy, Ipseeta Business Communication and Personality Development, Excel Books, NewDelhi
  4. McGrath, E.H. Basic Managerial Skills for All, Prentice Hall of India, New Delhi
- Only latest available editions of the books are recommended

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (ix) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (x) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES  
(Deemed to be University under section 3 of the UGC Act 1956)**

**INTRODUCTION TO SUSTAINABLE DEVELOPMENT GOALS**

**COURSE CODE: O4.5QA100C04**

**Credits**  
**2**

**Max. Marks: 100**  
**Continuous Evaluation: 30**  
**End Semester Exam: 70**

Duration of Examination: 3 Hrs

**Course Outcomes:**

The student will be able to:

**CO1:** Describe the UN 17 Sustainable Development Goals (SDGs) and their importance.

**CO2:** Identify major Sustainability Challenges by understanding the Environmental, Social and Economic dimensions of SDGs.

**CO3:** Demonstrate an ability to participate in building Sustainable Communities by applying the concepts of Sustainable Development.

**CO4:** Recognize the global implications of their actions by understanding their social, environmental, and economic responsibility as future professionals and citizens.

**Unit 1: Introduction to Sustainable Development**

- 1.1** Introduction to sustainable development, aspects of sustainability, developments vs sustainable development
- 1.2** Transition from Millenium Development Goals (MDPs) to Sustainable Development Goals (SDGs), Development and adoption of SDGs by the United Nations, India and SDGs: A vision for 2030
- 1.3** SDGs overview: Goals and targets, Status (Global and Indian), overview of key global sustainability challenges (inequality, climate change, poverty) including modern world social, environmental and economic structures and crises.

**Sample Assignment/Case Study Topics:**

Short essay on the significance of sustainable development.

Summary of each of the 17 SDGs and their importance.

**Unit 2: Overview of Goal 1: No Poverty, Goal 2: Zero Hunger and Goal 3: Good Health & Well Being**

- 2.1** Understanding SDG 1 and its targets, understanding poverty: absolute, relative and multidimensional, Causes of poverty, Key indicators of poverty, global and local perspectives: rural and urban poverty, eradication of poverty for access to basic services, role of community anti-poverty programmes and strategies for inclusive economic growth.
- 2.2** Understanding SDG 2 and its targets, types of hunger and malnutrition: global and local perspectives, the global hunger index, components of food security, food insecurity: barriers to

food security, solutions to improve food access and support local farmers, emerging trends in sustainable agriculture and food security.

- 2.3** Understanding SDG 3 and its targets, means of implementation for the targets, sustainable health and lifestyle practices, global health trends, threats and challenges, public health strategies and systems for controlling communicable and non-communicable diseases, maternal and child health: reducing maternal and child mortality rates, mental health: awareness and access to care, occupational health: safety and work-life balance, reproductive health and rights, environmental health and protection, health education and promotion, policies for inclusive and equitable health access.

**Sample Assignment/Case Study Topics:**

Case study analysis on a successful poverty or hunger alleviation initiative.

Campus Rally on Zero Food Wastage

Analysis of Food Wastage across Campus: All Cafeterias, Hostels

Analysis of Current Health Initiatives in India

Awareness programmes on Mental Health

**Unit 3: Overview of Goal 4: Quality Education, Goal 5: Gender Equality and Goal 6: Clean Water & Sanitation**

- 3.1** Understanding SDG 4 and its targets, importance of quality education for sustainable development, strategies for inclusive and equitable education, role of digital education and e-learning in today's scenario, importance of vocational training and skills development, research and innovation in quality education.
- 3.2** Understanding SDG 5 and its targets, gender equality and its impact on sustainable development, basic concepts of gender, gender identity and gender roles, international conventions and frameworks supporting gender equality, indicators and metrics for measuring gender equality progress, role of community engagement and awareness training for gender equality.
- 3.3** Understanding SDG 6 and its targets, importance of water and sanitation for sustainable development, strategies to improve access to safe drinking water, factors affecting water quality, importance of sanitation and hygiene for health, water conservation: wastewater management & water resource management, sustainable agriculture practices to conserve water, role of digital tools for water management.

**Sample Assignment/Case Study Topics:**

Research paper on impact of quality education initiatives in India

Essay on the challenges and strategies for achieving gender equality or reducing inequality

Case studies on sustainable water and energy projects

Institution wide Pledge on Water Conservation

**Unit 4: Overview of Goal 7: Affordable & Clean Energy, Goal 8: Decent Work & Economic Growth, Goal 9: Industry, Innovation & Infrastructure and Goal 11: Sustainable Cities & Communities**

- 4.1** Understanding SDG 7 and its targets, types of energy sources & technologies, importance of clean energy and energy efficient technologies for sustainable development, sustainable energy management policies.

- 4.2 Understanding SDG 8 and its targets, economic growth & job creation for sustainable development, factors influencing economic growth, strategies for inclusive growth, global employment trends and challenges.
- 4.3 Understanding SDG 9 and its targets, role of innovation & infrastructure in sustainable development, strategies for sustainable industrialization, concept of industry 4.0, best practices for fostering innovation and technological advancements.
- 4.4 Understanding SDG 11 and its targets, trends & patterns of urbanization & sustainable city planning, social, economic & environmental challenges of urbanization, impact of rapid urbanization on infrastructure & services, importance of green & public spaces for urban quality of life.

**Sample Assignment/Case Study Topics:**

Analysis of ILO Reports on global employment trends  
Examples of successful infrastructure and sustainable projects  
Case study analysis on lessons learnt from successful urban initiatives  
Campus wide Awareness on Energy conservation

**Unit 5: Overview of Goal 12: Responsible Consumption & Production, Goal 13: Climate Action, Goal 14: Life Below Water and Goal 15: Life on Land**

- 5.1 Understanding SDG 12 and its targets, importance of sustainable consumption & production for overall sustainability, strategies to promote sustainable consumption, challenges & importance of effective waste management practices (reduce, reuse, recycle), concept of green procurement practices and its benefits, strategies for raising awareness in promoting sustainable consumption.
- 5.2 Understanding SDG 13 and its targets, importance of combating climate change for sustainable development, evidence & indicators of climate change, impact of climate change in public health, strategies for climate resilient agriculture, importance of education in promoting climate action.
- 5.3 Understanding SDG 14 and its targets, importance of oceans, seas & marine resources/ diversity for global sustainability, sources & types of marine pollution, its Impact on ecosystems & human health, strategies for reducing & managing marine pollution, balancing economic development with marine conservation, importance of education & awareness in marine conservation.
- 5.4 Understanding SDG 15 and its targets, importance of terrestrial ecosystems & biodiversity for sustainable development, sustainable forest management & biodiversity conservation practices, combating desertification, strategies for wildlife conservation, role of technology in monitoring & conserving terrestrial ecosystems.

**Sample Assignment/Case Study Topics:**

Examples of successful sustainable consumption and production initiatives  
Best practices followed by successful action initiatives  
Examples of successful marine conservation and sustainable use initiatives  
Case study analysis on successful conservation and sustainable land management initiatives

## **Unit 6: Overview of Goal 10: Reduced Inequalities, Goal 16: Peace, Justice & Strong Institutions, Goal 17: Partnership for the Goals**

- 6.1** Understanding SDG 10 and its targets, importance of reducing inequality for sustainable development, types of inequality (Economics, Social, Political), role of education in reducing inequality, best practices for implementing & scaling effective inequality reduction strategies.
- 6.2** Understanding SDG 16 and its targets, importance of peace, justice & strong institutions for sustainable development, strategies for conflict prevention, resolution & peace building, strategies for promoting fair & effective justice systems, strategies for strengthening democratic & inclusive institutions.
- 6.3** Understanding SDG 17 and its targets, importance of global partnerships for sustainable development, strategies for building and maintain effective partnerships, strategies for integrating the SDGs into national & local development plans. Role of governments, NGOs, and private sector in achieving SDGs.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (xi) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

### **Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

# **SEMESTER-II**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES  
(Deemed to be University under section 3 of the UGC Act 1956)**

**04.5SET100C04: ENVIRONMENTAL STUDIES**

Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

04.5SET100C04.1- Explain the significance of equitable use of natural resources and will be able to utilize the knowledge biodiversity conservation and protection of environment.

04.5SET100C04.2 - Test for atmospheric pollution and global issues related to environment like natural disasters and will be able to understand the different acts for pollution control.

04.5SET100C04.3 - Develop an understanding to major health issues of women and children will gain knowledge of Mortality and Mortality rate.

04.5SET100C04.4 - Combine the knowledge of different ecosystems and energy flow in ecosystem.

04.5SET100C04.5 - Design a model of disaster management.

**PART- A**

**Unit 1: Introduction to environmental studies**

1.1 Multidisciplinary nature of environmental studies;

1.2 Scope and importance; Concept of sustainability and sustainable development.

**Unit 2: Ecosystems**

2.1 What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:

a) Forest ecosystem

b) Grassland ecosystem

c) Desert ecosystem

d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**Unit 3: Natural Resources: Renewable and Non-renewable Resources**

1.1 Land resources and land use change; Land degradation, soil erosion and desertification.

1.2 Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

- 1.3 Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).
- 1.4 Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

#### **Unit 4: Biodiversity and Conservation**

- 1.1 Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- 1.2 India as a mega-biodiversity nation; Endangered and endemic species of India
- 1.3 Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological Invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- 1.4 Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

### **PART-B**

#### **Unit 5: Environmental Pollution**

- 5.1 Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution
- 1.2 Nuclear hazards and human health risks
- 1.3 Solid waste management: Control measures of urban and industrial waste.
- 5.4 Pollution case studies.

#### **Unit 6: Environmental Policies & Practices**

- 1.1 Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
- 1.2 Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- 1.3 Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

#### **Unit 7: Human Communities and the Environment**

- 7.1 Human population growth: Impacts on environment, human health and welfare.
- 7.2 Resettlement and rehabilitation of project affected persons; case studies.
- 7.3 Disaster management: floods, earthquake, cyclones and landslides.
- 7.4 Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- 7.5 Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- 7.6 Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

#### **Unit 8: Chemistry for peaceful purposes**

- 8.1 The duality of chemistry: Chemistry for peaceful purposes versus Chemical Weapons

8.2 Dual – use nature of toxic and precursor chemicals

8.3 Weapons of mass destructions, disarmament

**Unit 9: Field work\***

9.1 Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.

9.2 Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.

9.3 Study of common plants, insects, birds and basic principles of identification.

9.4 Study of simple ecosystems-pond, river, Delhi Ridge, etc.

**Suggested Readings:**

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R.1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999.*Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll.*Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36---37.
7. McCully, P. 1996. *Rivers no more: the environmental effects of dams*(pp. 29---64). Zed Books.
8. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
10. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
11. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012.*Environment*. 8th edition. John Wiley & Sons.
12. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India*. Tripathi 1992.
13. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
14. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
15. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
16. Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
17. Wilson, E. O. 2006.*The Creation: An appeal to save life on earth*. New York: Norton.
18. World Commission on Environment and Development. 1987.*Our Common Future*. Oxford University Press.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (xiii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xiv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT</b> <b>04.5SET100C04</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
04.5SET100C04.1	1	-	1	1	2	3	1	-	1	-
04.5SET100C04.2	1	-	1	1	1	2	1	-	2	1
04.5SET100C04.3	2	-	2	1	-	1	-	-	1	-
04.5SET100C04.4	3	1	2	-	-	3	1	-	1	1
04.5SET100C04.5	3	1	-	2	1	2	1	-	1	1

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM202C00: MACROECONOMICS**

Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

- 04.5COM202C00.1 Identify the major macroeconomic Issues;
- 04.5COM202C00.2 - Analyze the macroeconomic impacts through monetary and fiscal policies;
- 04.5COM202C00.3 - Understand the importance of equilibrium level of National Output;
- 04.5COM202C00.4 - Measure Macroeconomic impact of under employment and full employment on the economy.

**PART- A**

**Unit 1: Basic Concepts of Macroeconomics**

- 1. 1 What is Macroeconomics
- 1. 2 Microeconomics v/s Macroeconomics
- 1. 3 Origin and Growth of Macroeconomics, Macroeconomic Issues
- 1. 4 Importance and Limitations of Macroeconomics
- 1. 5 The Role of Government in Macroeconomy

**Unit 2: National Income**

- 2.1 Circular flows in a Two Sector Model, Three Sector Model:A Model with Government Income and Expenditure, Four sector Model: A Model with the Foreign Sector
- 2.2 Aggregates of national income
- 2.3 Methods of calculating national income: Value Added Method, Expenditure Method and Income Method, Real and Nominal GDP, Some Numerical Problems of Calculation of National Income
- 2.4 Green GDP, National income and economic welfare

**Unit 3: Keynesian Theory of Income Determination: A Simple Economy Model**

- 3.1 The Concept and Functions
- 3.2 Income Determination in Simple Economy Model
- 3.3 The Change in Aggregate Demand and the Multiplier
- 3.4 A Simple Model of Investment Multiplier
- 3.5 Static and Dynamic Multiplier
- 3.6 Uses and Limitations of Multiplier

## PART-B

### Unit 4: Consumption and Investment

- 4.1 The Concept of Consumption Function: Average and Marginal Propensity to Consume
- 4.2 Keynes's Theory of Consumption and Keynes's Psychological Law of Consumption
- 4.3 Basic Concept of Investment; Methods of Investment Decisions
- 4.4 The Marginal Efficiency of Investment (MEI) and Aggregate Demand for Capital
- 4.5 Stock Market and Investment: Tobin's q Theory of Investment

### Unit 5: Inflation and Unemployment

- 5.1 Inflation: Types of Inflation, Methods of Measuring Inflation
- 5.2 Inflation in India: A long-Term View, Economic Effects of Inflation
- 5.3 Meaning, Measurement and the Kinds of Unemployment
- 5.4 Inflation and the Rate of Unemployment, Modification in Phillips Curve
- 5.5 Stabilization through Monetary Policy and Fiscal Policy

### Unit 6: Product Market and Money Market: IS-LM Model

- 6.1 Introduction to IS-LM Model
- 6.2 The Interdependence of Product and Money Markets
- 6.3 Algebraic Version of the IS-LM Model
- 6.4 Shift in IS-LM Curve and the General Equilibrium
- 6.5 Numerical Applications (Two Sector Model)

### Suggested Readings:

1. Dornbush, Fischer and Startz, *Macroeconomics*. India,; Mc. Graw Hill, New Delhi.
2. Mankiw, N. G. *Principles of Economics*. India: Cengage Learning India Private Limited.
3. Dwivedi, D.N. *Macroeconomics Theory and Policy* India: McGraw Hill Education, New Delhi.
4. Ahuja, H L, *Macroeconomics: Theory and Policy*: S. Chand and Company Ltd.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### Evaluation Policy:

(i) The evaluation will include two types of assessments:  
Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(ii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%

Short/Long Questions: 70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT (4.5COM202C00)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
4.5COM202C00.1	3	-	1	-	-	3	-	1	3	-
4.5COM202C00.2	-	-	-	-	2	-	3	-	2	3
4.5COM202C00.3	2	1	-	-	-	-	1	3	-	2
4.5COM202C00.4	2	2	3	-	2	-	1	-	2	-

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM201C01: BUSINESS STATISTICS**

Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

- 04.5COM201C01.1 Use the techniques of statistics in business management
- 04.5COM201C01.2 - Apply the statistical tools in data analysis
- 04.5COM201C01.3 - Describe decisions making of business and public policy.
- 04.5COM201C01.4 - Evaluate practical aspects of statistics in order to suffice business objectives
- 04.5COM201C01.5 - Develop analytical and logical thinking in various aspects of business.

**PART- A**

**Unit 1: Statistics – Definition, Nature, Scope and Objectives**

- 1.1 Collection of data: Primary and secondary data
- 1.2 Classification: geographical, chronological and quantitative classification
- 1.3 Tabulation: Parts of a table, types of tables
- 1.4 Presentation of data
- 1.5 Diagrams: One dimensional, two dimensional and pie diagrams
- 1.6 Graphs: Histogram, frequency curve, frequency polygon and ogive curves

**Unit 2: Statistical Data and Descriptive Statistics**

- 2.1 Measures of central tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications
- 2.2 Positional averages: Mode and median (other partition values including quartiles, deciles, and percentiles)
- 2.3 Measures of variation: absolute and relative
- 2.4 Range, quartile deviation, mean deviation, standard deviation and coefficient of variation
- 2.5 Skewness and kurtosis

**Unit 3: Probability and Probability Distributions**

- 3.1 Theory of probability. Approaches to the calculation of probability
- 3.2 Calculation of event probabilities, addition and multiplication laws of probability (Proof not required)
- 3.3 Conditional probability and Bayes' Theorem (Proof not required)

## PART-B

### **Unit 4: Simple Correlation and Regression Analysis**

- 4.1 Correlation analysis: Meaning of correlation: simple, multiple and partial; linear and non-linear, correlation and causation, scatter diagram, Pearson's co-efficient of correlation; calculation and properties, rank correlation
- 4.2 Regression analysis; principle of least squares and regression lines, regression equations and estimation; properties of regression coefficients; relationship between correlation and regression coefficients

### **Unit 5: Index Numbers**

- 5.1 Meaning and uses of index numbers; construction of index numbers: fixed and chain base; univariate and composite; aggregative and average of relatives
- 5.2 Tests of adequacy of index numbers; Business forecasting, problems in the construction of index numbers
- 5.3 Construction of consumer price indices; important share price indices including BSE
- 5.4 SENSEX and NIFTY (Definitions)

### **Unit 6: Time Series Analysis**

- 6.1 Time Series Data: Components of time series, additive and multiplicative models
- 6.2 Use of time series in business and policy framing
- 6.3 Trend analysis; Fitting of trend line using principle of least squares

### **Suggested Readings:**

- 1. Gupta, S.P., Gupta, M.P., Business Statistics. Sultan Chand and Sons.
- 2. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. Statistics for Management. Pearson Education.
- 3. Thukral J. K., Business Statistics. Taxmann's Publications

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

(iii) The evaluation will include two types of assessments:  
Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(iv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:  
 Objective Type Questions: 30%  
 Short/Long Questions: 70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT (O4.5COM201C01)</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
O4.5COM201C01	2	3			3		2	2		
O4.5COM201C01				3					3	3
O4.5COM201C01	2									
O4.5COM201C01			2		3				2	2
O4.5COM201C01			2		3				2	

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM203C01: CORPORATE ACCOUNTING**

Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

04.5COM203C01.1 Develop the knowledge of corporate accounting

04.5COM203C01.2 - Develop the knowledge of corporate accounting

04.5COM203C01.3 - Apply the concepts and standards in resolving practical problems in corporate

04.5COM203C01.4 - Apply the concepts and standards in resolving practical problems in corporate

**PART- A**

**Unit 1: Accounting for Share Capital**

1.1 Issue of shares

1.2 Forfeiture of shares, Reissue of shares

1.3 Rights issue, bonus shares and buy-back of shares

1.4 Redemption of preference shares (including practical problems)

**Unit 2: Accounting for Debentures**

2.1 Concept and difference between share and debenture

2.2 Issue of debentures (including practical problems)

2.3 Sources and methods of redemption of debentures (including practical problems)

**Unit 3: Final Accounts of Companies (as per the revised schedule VI of the Companies Act)**

3.1 Statutory provisions regarding preparation of company's final accounts

3.2 Preparation of financial statement (profit and loss, balance sheet and profit and loss appropriation account)

3.3 Treatment of adjustments in company's final accounts (including practical problems)

**PART-B**

**Unit 4: Valuation of Goodwill and Shares**

4.1 Concept, need and methods of valuation of goodwill (including practical problems)

4.2 Concept, need and methods of shares (including practical problems)

**Unit 5: Amalgamation of Companies and Internal Reconstruction:**

5.1 Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.

5.2 Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal

Reconstruction Scheme). Concept of underwriting

### Unit 6: Corporate Financial Reporting

- 6.1 Structure of financial statements: Introduction; balance sheet; income statement;
- 6.2 Additional disclosure statements: Need for additional statements; auditor report; director report
- 6.3 Segment Reporting as per AS - 17 , Sustainability Reporting, Triple Bottom Line Reporting, XBRL Reporting, CSR Reporting.

#### Suggested Readings:

1. Bergeron, B. –Essentials of XBRL: Financial Reporting in the 21st Century|| John Wiley & Sons, New Jersey.
2. Goyal, B. K. –Corporate Accounting|| Taxmann Publication, New Delhi.
3. Goyal, V. K., & Goyal, R. –Corporate Accounting|| PHI Learning, New Delhi.
4. Jain, S. P., & Narang, K. L. –Corporate Accounting|| Kalyani Publishers, New Delhi.
5. Mukherjee, A., & Hanif, M. –Corporate Accounting|| Tata McGraw Hill Education, New Delhi.
6. Lal ,Jawahar, Corporate Financial Reporting, Taxmann Applied Services, New Delhi.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### Evaluation Policy:

(v) The evaluation will include two types of assessments:  
Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(vi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:	
Objective Type Questions:	30%
Short/Long Questions:	70%

#### Assessment Tools:

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
04.5COM203C01.1	3	3	-	-	-	2	1	3	2	-
04.5COM203C01.2	2	3	-	-	-	3	3	2	2	3
04.5COM203C01.3	2	3	1	-	-	3	2	3	-	2
04.5COM203C01.4	2	2	-	-	-	-	2	2	2	3

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**04.5CDC276C05: PROFESSIONAL COMMUNICATION-II**

Credits

1

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

04.5CDC276C05.1 Develop the knowledge of corporate accounting

04.5CDC276C05.2 - Develop the knowledge of corporate accounting

04.5CDC276C05.3 - Apply the concepts and standards in resolving practical problems in corporate

04.5CDC276C05.4 - Apply the concepts and standards in resolving practical problems in corporate

**Unit 1: Career Planning**

1.1 Career planning Process - Self Assessment Decision Making

1.2 Goal Setting: Relevance, SMART goals, The Dos & Don'ts

**Unit 2: Personality Enhancement**

2.1 Stress Management: What is Stress, Types of Stress, Stress Response Example, Vulnerability to Stress, Why do we Stress out, Stress Warning Symbols, Suggestions for Reducing Stress,

2.2 Time Management: Setting Priorities, Managing Time, Four Quadrants of Time Management

2.3. Managing Personal Finance – Budgeting, Saving and investing

2.4 Negotiation Skills

2.5 Team Building

**Unit 3: Effective Communication**

3.1 Situational English: Role Plays, Greetings & Introduction, Making Requests, Asking for & giving permission, Telephone Communications.

3.2 Art of Small Talk

3.3 CRM - Role plays

**Unit 4: Interpersonal Skills**

4.1 Team Building: Characteristics of effective Teams, Collaboration

Supportive Environment, Designing the Team, Identifying Roles and Responsibilities,

4.2 Conflict Management: Understanding & Resolution, Styles of conflict management, Aspects of conflict management,

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

(vii) The evaluation will include two types of assessments:  
 Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(viii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix:**

Course Outcome (CO)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
04.5CDC276C05.1	3	2	2	3	2	2	3	2	1	3
04.5CDC276C05.2	1	3	2	1	2	1	2	3	2	2
04.5CDC276C05.3	2	3	3	2	2	1	2	1	1	1

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM204E02: CORPORATE LAWS**

Credits

3

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

04.5COM204E02.1 Understand the legal framework and the basic legal documents governing companies under the Companies Act 2013;

04.5COM204E02.2 - Interpret and describe the legal obligations that companies must adhere to, including regulatory compliance, reporting requirements, corporate filings;

04.5COM204E02.3 - Analyze the process and requisites of company formation, meetings and other corporate decisions;

04.5COM204E02.4 - Evaluate the legal issues and constraints prevailing in the business environment and determine potential solutions with the help of case studies

**PART- A**

**UNIT 1: Introduction to Companies Act, 2013**

1.1 Meaning and characteristics of a company

1.2 Lifting of corporate veil

1.3 Overview of administration of Company Law

1.4 MCA 21: Concept of e-Governance; MCA 21 services; registration on MCA portal

1.5 Types of companies: Private company, public company, companies limited by guarantee, companies limited by share capital, unlimited companies, one person company, small company, holding company, subsidiary company, associate company, government company, foreign company and dormant company

1.6 Privileges and exemptions of a private company

1.7 Difference between private company and public company

1.8 Conversion of private company to public company and public company to private company

1.9 Section 8 Company

1.10 Illegal association

**UNIT 2: Incorporation of Companies**

2.1 Promoters, their legal position and pre-incorporation contracts

2.2 Memorandum of Association and its alteration

2.3 Articles of Association and its alteration

2.4 Incorporation of company

2.5 Doctrine of ultra vires, Doctrine of constructive notice and Doctrine of indoor management

2.6 Difference between Memorandum of Association and Articles of Association

### **UNIT 3: Membership of Company and Share Capital**

- 3.1 Membership: Meaning, modes of acquisition, termination of membership and register of members
- 3.2 Share Capital: Meaning of share capital and its kinds
- 3.3 Prospectus, mis-statement in prospectus and its consequences
- 3.4 Allotment of shares: General principles and statutory provisions
- 3.5 Share Certificate and Demat System

## **PART-B**

### **UNIT 4: Company Meetings**

- 4.1 General meetings: Annual general meetings and extra-ordinary general meetings
- 4.2 Requisites of a valid general meeting
- 4.3 Ordinary and special business; Kinds of resolutions: Ordinary and special resolution
- 4.4 General meetings through video conference or other audio-visual means
- 4.5 Postal ballot and e-voting

### **UNIT 5: Board of Directors and its meetings**

- 5.1 Meaning of Directors, Director Identification Number (DIN), composition of Board of Directors and their powers
- 5.2 Qualifications and disqualifications of directors
- 5.3 Appointment of directors and their removal
- 5.4 Board meetings and resolution by circulation
- 5.5 Meetings of Board through video conferencing or other audio-visual means
- 5.6 Women Director, Independent director and Small Shareholders' Director
- 5.7 Key managerial personnel: Managing director, whole time director, manager, company secretary

### **UNIT 6: Dividends, Audit and Winding Up**

- 6.1 Dividend: meaning, provisions relating to payment of dividend and Investor Education and Protection Fund
- 6.2 Concept of Statutory Audit and Secretarial Audit
- 6.3 Winding up and Dissolution
- 6.4 Fast Track Exit Mode

### **Suggested Readings:**

1. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi
2. Chadha R. & Chadha, S. Corporate Laws, Scholar Tech Press, Delhi.
3. Kapoor, G K, Company Law and Practice, Taxmann Publication, New Delhi.
4. Kapoor, N. D. (2022). Corporate Laws. Sultan Chand
5. Maheshwari, S. N., Maheshwari, S. K. Elements of Corporate Laws. Himalaya Publishing House Pvt. Ltd.
6. Sharma, J.P. An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi  
Gowar, LCB. Principles of Modern Company Law, Stevens & Sons, London.  
2. Hanningan, Brenda. Company Law, Oxford University Press, U.K.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

(ix) The evaluation will include two types of assessments:  
 Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(x) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix:**

CO STATEMENT (O4.5COM204E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O4.5COM204E02.1	-	2	-	2	3	-	3	3	2	3
O4.5COM204E02.2	1	3	1	3	3	3	3	2	-	3
O4.5COM204E02.3	3	3	3	-	2	2	1	3	3	3
O4.5COM204E02.4	3	3	2	-	2	3	3	3	3	3

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM205E02: DIGITAL BANKING**

Credits

3

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

04.5COM205E02.1 Understand the fundamentals of payment systems, including the roles of key stakeholders and the flow of transactions;

04.5COM205E02.2 Identify and evaluate different types of payment solutions, such as cash, cards, digital wallets, and cryptocurrencies, assessing their advantages and limitations

04.5COM205E02.3 - Analyze the impact of emerging technologies, such as blockchain and mobile payments, on global payment systems and financial inclusion.

04.5COM205E02.4 - Examine regulatory frameworks governing payment systems at the national and international levels, including compliance requirements and security standards

04.5COM205E02.5 - Assess the role of financial institutions, payment processors, and other intermediaries in facilitating transactions and mitigating risks in the payment ecosystem.

04.5COM205E02.6 - Explore current trends and future developments in payment solutions, including the rise of contactless payments, peer-to-peer transfers, and cross-border transactions.

**PART A**

**Unit 1: Introduction to Payment Systems**

1. 1 Overview of payment systems
1. 2 Roles of stakeholders
1. 3 Transaction flow and clearing processes

**Unit 2: Traditional Payment Methods**

- 2.1 Cash transactions
- 2.2 Checks and money orders
- 2.3 Credit and debit cards

**Unit 3: Digital Payment Solutions**

- 3.1 E-wallets and mobile payments
- 3.2 Online payment gateways
- 3.3 Virtual currencies and cryptocurrencies

**PART B**

**Unit 4: Emerging Technologies in Payments**

- 4.1 Blockchain and distributed ledger technology
- 4.2 Biometric authentication

#### 4.3 Internet of Things (IoT) and connected devices

### **Unit 5: Regulatory Landscape of Payment Systems**

5.1 National and international regulations

5.2 Compliance and security standards

5.3 Anti-money laundering (AML) and know-your-customer (KYC) requirements

### **Unit 6: Trends and Future Directions**

6.1 Contactless payments and near-field communication (NFC)

6.2 Peer-to-peer (P2P) transfers and social payments

6.3 Cross-border and remittance solutions

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

(xi) The evaluation will include two types of assessments: Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

### **Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT (O4.5COM204E02)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
O4.5COM204E02.1	-	2	-	2	3	-	3	3	2	3
O4.5COM204E02.2	1	3	1	3	3	3	3	2	-	3
O4.5COM204E02.3	3	3	3	-	2	2	1	3	3	3
O4.5COM204E02.4	3	3	2	-	2	3	3	3	3	3

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM206E02: CONSUMER BEHAVIOUR**

Credits

3

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

04.5COM206E02.1 Understand the fundamentals of payment systems, including the roles of key stakeholders and the flow of transactions;

04.5COM206E02.2 Identify and evaluate different types of payment solutions, such as cash, cards, digital wallets, and cryptocurrencies, assessing their advantages and limitations

04.5COM206E02.3 - Analyze the impact of emerging technologies, such as blockchain and mobile payments, on global payment systems and financial inclusion.

04.5COM206E02.4 - Examine regulatory frameworks governing payment systems at the national and international levels, including compliance requirements and security

**PART-A**

**UNIT 1: Introduction to Consumer Behaviour**

1.1 Nature, scope & application

1.2 Importance of consumer behaviour in marketing decisions; characteristics of consumer behaviour; role of consumer research

1.3 Consumer behaviour- interdisciplinary approach; Introduction to Industrial Buying Behaviour

1.4 Market Segmentation, VALS 2 segmentation profile

**UNIT 2: Internal Influences on Consumer Behaviour-I**

2.1 Consumer Needs & Motivation: Characteristics of motivation, arousal of motives

2.2 Theories of needs & motivation-Maslow's hierarchy of needs, McClelland's APA theory, Murray's list of psychogenic needs

2.3 Self-concept & its importance; types of involvement

2.4 Consumer Personality- theories of personality- Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory

**UNIT 3: Internal Influences on Consumer Behaviour-II**

3.1 Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception; Perceptual Process- selection, organization & interpretation

3.2 Learning & Consumer Involvement: learning theories- classical conditioning, instrumental conditioning, cognitive learning; involvement theory

3.3 Consumer Attitudes: Formation of attitudes; functions performed by attitudes; models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model; attribution theory

## PART- B

### UNIT 4: External Influences on Consumer Behaviour-I

- 4.1 Group Dynamics & consumer reference groups: Different types of reference groups; factors affecting reference group influence; reference group influence on products & brands; application of reference groups
- 4.2 Family & Consumer Behaviour: Consumer socialisation process; consumer roles within a family; purchase influences and role played by children; family life cycle

### UNIT 5: External Influences on Consumer Behaviour-II

- 5.1 Social Class & Consumer behaviour: Determinants of social class; characteristics of social class
- 5.2 Culture & Consumer Behaviour: Characteristics of culture; core values held by society & their influence on consumer behaviour; introduction to sub-cultural & cross-cultural influences
- 5.3 Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers; interpersonal flow of communication

### UNIT 6: Consumer Decision Making

- 6.1 Diffusion of Innovation: Definition of innovation; product characteristics influencing diffusion; resistance to innovation; adoption process
- 6.2 Consumer Decision making process: problem recognition; pre-purchase search influences; information evaluation; purchase decision- compensatory decision rule, conjunctive decision, rule, Lexicographic rule, affect referral, disjunctive rule; post-purchase evaluation; Situational Influences

### Suggested Readings

1. Assael, Henry, Consumer Behaviour, Cengage Learning, New Delhi
2. Nair, Suja R; Consumer Behaviour in Indian perspective. Himalaya Publishing House, New Delhi.
3. S.L Gupta & Sumitra Pal, Consumer Behaviour- An Indian perspective, Sultan Chand & Sons, New Delhi

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### Evaluation Policy:

(xiii) The evaluation will include two types of assessments:  
Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs

30%

Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xiv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%

Short/Long Questions: 70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

CO STATEMENT (O4.5COM206E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O4.5COM206E02.1	3		3		1				3	3
O4.5COM206E02.2		2		2				2		2
O4.5COM206E02.3			3		2					
O4.5COM206E02.4	3				2	2			3	2

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**04.5COM207E02: INDIAN ECONOMY-POLICIES AND PERFORMANCES**

Credits

3

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes**

By the end of this course, a student should be able to:

- 04.5COM207E02.1 Understand the basic concepts and dimensions of Indian Economy;
- 04.5COM207E02.2 Explain contribution of the agriculture, industrial and service sector in the Indian Economy-Policies and Performance;
- 04.5COM207E02.3 - Analyze challenges in economic growth and development;
- 04.5COM207E02.4 - Evaluate regional disparities and their implications

**PART-A**

**UNIT 1: Economic Growth and Development**

- 1.1 Concept of Economic Growth and Development
- 1.2 Growth and Development Trends in Indian Economy
- 1.3 Human Development Index-Dimensions and Indicators of Human Development Index
- 1.4 Sustainable Economic Development-Features and advantages of sustainable economic development
- 1.5 Determinants of Economic Development

**UNIT 2: An Overview of Indian Economy**

- 2.1 Overview of Indian Economy: Historical concept and evolution
- 2.2 Evolution of Indian Planning: from planning commission to Niti Ayog
- 2.3 Issues in India's Development: Population and Economic Development, growth in per capita income
- 2.4 Demographic Aspects of India's Population
- 2.5 Major Economic Indicators: GDP, Inflation Rate and Unemployment Rate

**UNIT 3: Indian Economy and Agricultural Sector**

- 3.1 Trends in the Indian agricultural sector-pre and post-independence
- 3.2 Agrarian Crisis-Land and Trade Policy
- 3.3 Green, white, and yellow revolution
- 3.4 Latest Agriculture Policy Initiatives of the Government of India

## PART- B

### UNIT 4: Industrial Sector

- 4.1 Pattern and performance of industrialization
- 4.2 Industrial Policies, Role of MSMEs, Role of special economic zone
- 4.3 Effect of Liberalization, Privatization and globalization in the industrial sector
- 4.4 Make in India 'initiative, Atma Nirbhar Bharat
- 4.5 Changing structure of India's Foreign trade in the post-independence period
- 4.6 Foreign Trade Policy

### UNIT 5: Service Sector

- 5.1 Role of the services sector in India's economy- its contribution to national income
- 5.2 Employment and exports revenue from service sector
- 5.3 India's service revolution-a window of opportunity for growth
- 5.4 Digital India Mission', Issues and challenges for India's Services sector growth
- 5.5 Circular economy in India-Case study of TATA Salt Brand (India)

### UNIT6: Challenges in Economic Growth and Development

- 6.1 Inclusive Growth: Poverty alleviation, employment generation, and social welfare schemes
- 6.2 Regional disparities and their implications
- 6.3 Emerging Challenges: Environment sustainability and demographic changes

### Suggested Readings

1. Datt G. & Mahajan A., Indian Economy, S. Chand and Company.
2. Deepashree, Indian economy, MKM Publisher, New Delhi.
3. Puri V.K. and Mishra S.K., Indian Economy, Himalaya Publishing House
4. Sundaram Rudra Dutt, S. Chand Publishing

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### Evaluation Policy:

(xv) The evaluation will include two types of assessments:  
Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xvi) For Summative assessment (End Semester Examination or End-Term Examination):



# **SEMESTER-III**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM101C01: BUSINESS MATHEMATICS**

Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student will be able to:

05.0COM101C01.1: Assess the applicability of matrices as mathematical tools in representing a system of equations.

05.0COM101C01.2: Apply differential calculus to solve simple business problems.

05.0COM101C01.3: Evaluate business problems involving complex linear relationships between decision variables and their determining factors.

05.0COM101C01.4: Explain mathematical formulation and solution of problems related to finance including different methods of Interest calculation, future and present value of money.

05.0COM101C01.5: Develop programming for business problems involving constrained Optimization.

**PART - A**

**Unit 1: Matrices and Determinants**

1.1 Algebra of matrices

1.2 Inverse of a matrix

1.3 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices

1.4 Solution of system of linear equations using Cramer's Rule

**Unit 2: Mathematics for Finance**

2.1 Rates of interest-nominal: Effective and their interrelationships in different compounding situations

2.2 Interest Calculation: Simple and compound interest

2.3 Loan calculation: Different types of financial loans

### **Unit 3: Calculus I**

- 3.1 Mathematical functions and their types-linear, quadratic, polynomial, exponential, logarithmic
- 3.2 Concept and rules of differentiation
- 3.3 Second order derivatives
- 3.4 Maxima and Minima involving second order derivatives

### **PART - B**

### **Unit 4: Calculus II**

- 4.1 Partial Differentiation
- 4.2 Partial derivatives up to second order
- 4.3 Homogeneity of functions and Euler's theorem
- 4.4 Integration: Standard forms
- 4.5 Methods of integration; by substitution, by parts and by use of partial fractions

### **Unit 5: Linear Programming**

- 5.1 Formulation of linear programming problems (LPP)
- 5.2 Graphical solution to LPPs
- 5.3 Cases of unique and multiple optimal solutions
- 5.4 Unbounded solutions and infeasibility and redundant constraints
- 5.5 Solution to LPPs using Simplex method; maximization cases

### **Unit 6: Transportation and Assignment Problem**

- 6.1 Transportation problem : North west corner rule, Least cost entry method
- 6.2 Vogel's method
- 6.3 Assignment problem: Hungarian method

### **Suggested Practical Exercises:**

The learners are required to:

1. Identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation.
2. Solve business problems as an application of linear programming/assignment/transportation.

3. Estimate the time when an asset of a company should be replaced.

**Recommended Readings:**

1. Anthony, M. and N. Biggs., Mathematics for Economics and Finance, Cambridge University Press, New Delhi.
2. Ayres, Frank Jr., Theory and Problems of Mathematics of Finance, Schaum's Outlines Series, McGraw Hill, New Delhi.
3. McGraw Hill, New Delhi.
4. Budnick, P. Applied Mathematics. McGraw Hill, New Delhi.
5. Sharma, J.K., Business Mathematics, ANE Books, New Delhi.

***Only latest available edition books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (i) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (ii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT (05.0COM101C01)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
05.0COM101C01.1	2	3					2	2		
05.0COM101C01.2	2		3	1			2		3	
05.0COM101C01.3	2			3	2			1	2	2
05.0COM101C01.4	1		2			2		3	2	3
05.0COM101C01.5	3		2	3		2			2	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**      **1 - Low**  
   **2 - Medium**  
   **3 - High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM102C01: COST ACCOUNTING**

Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

**05.0COM102C01.1:** Familiarize with the terminologies and concepts of cost accounting.

**05.0COM102C01.2:** Determine the computation of various costs associated with material, labor and overhead

**05.0COM102C01.3:** Analyze individual cost components to facilitate decision-making across different scenarios in various industries.

**05.0COM102C01.4:** Develop insights to accurately determine and analyze costs within the cost sheets of service and manufacturing industries.

**PART – A**

**Unit 1: Introduction to Cost accounting**

- 1.1 Meaning, objectives, and scope of cost accounting
- 1.2 Evolution of cost accounting
- 1.3 Relationship of financial accounting, cost accounting, management accounting, and financial management
- 1.4 Users, advantages, and limitations of cost accounting
- 1.5 Installation of a costing system; Essentials of a good cost accounting system,
- 1.6 Role of a cost accountant in an organization
- 1.7 Cost Accounting Standards (CAS)

**Unit 2: Cost concepts and preparation of cost sheets**

- 2.1 Concept of cost, cost centre, and cost unit

- 2.2 Classification of costs: Direct and indirect cost; Fixed and variable cost; Controllable and non-controllable cost; Historical and predetermined cost; Normal and abnormal cost
- 2.3 Elements of cost; Functional classification of cost
- 2.4 Preparation of cost sheet
- 2.5 Practical exercise on cost sheet
- 2.5 Methods of costing: Job order costing, batch costing, process costing, operation costing, unit costing, and activity-based costing (ABC).

### **Unit 3: Material cost-Accounting and control**

- 3.1 Meaning, objectives and principles of material control
- 3.2 Techniques of inventory control: ABC technique, stock levels, economic order quantity (EOQ)
- 3.3 Purchase of material: Just in time (JIT), centralized purchasing and decentralized purchasing; procurement procedure, stock verification
- 3.4 Store keeping: objectives, function and duties; Types of store records.
- 3.5 Inventory system: Periodic and perpetual inventory system; Advantages of perpetual inventory system.
- 3.6 Methods of pricing the materials issues – FIFO, LIFO, simple average and weighted average (practical exercise)
- 3.7 Replacement; standard pricing of material issue-Theory
- 3.8 Material losses and their accounting treatment.

## **PART - B**

### **Unit 4: Employee cost -Accounting and control**

- 4.1 Classification of departments for accounting and control of labour
- 4.2 Attendance-Methods of timekeeping and time booking; Payroll procedures of wages- Basic pay, dearness allowance, idle time, overtime, bonus, holidays and leave wages, allowances, and perquisites.
- 4.3 Employee turnover: meaning, causes, effects, and cost of employee turnover
- 4.4 Methods of measurement of employee turnover: Separation method, replacement method, flux method-practical exercise
- 4.5 Methods of wage payment: Time rate system, and piece rate system; calculation of wages, effective wages

4.6 Incentive Plans-Halsey premium plan, Rowan plan, Halsey weir plan, and Taylor's differential piece rate system; Non-monetary incentives

### **Unit 5: Overhead Cost-Accounting and Control**

- 5.1 Meaning and classification of overheads on the function, element, and behavior
- 5.2 Accounting of overheads: Steps in the distribution of overheads; sources of collection of overheads and allocation of overheads
- 5.3 Apportionment of overheads: meaning, bases of apportionment; Primary distribution and secondary distribution-practical exercise
- 5.4 Non-reciprocal (stepladder method) and reciprocal method (simultaneous equation method, repeated distribution method, and trial balance and error method) -Practical exercise
- 5.5 Absorption of overhead; steps in absorption of overheads; Actual and predetermined rates; Blanket and multiple rates
- 5.6 Methods of absorption of factory overheads: Direct material; Direct wage and Prime cost (Theory) and Direct labour hour rate -Practical exercise
- 5.7 Machine hour rate-Concept, advantages and disadvantages, and Practical Exercise.
- 5.8 Under and over absorption: Concept and its accounting treatment
- 5.9 Administrative overheads, selling & distribution overhead
- 5.10 Treatments of certain items in costing: Interest on capital, packing expenses debts, research and development cost

### **UNIT 6 Cost accounting system and Activity-based costing (ABC)**

- 6.1 Activity-based accounting: Key concept; steps in ABC costing, advantages, and limitations.
- 6.2 Accounting systems: integral and non-integral systems: Definition and characteristics; A choice between integrated and non-integrated accounting system; Reconciliation of cost and financial accounts; Practical problems in reconciliation

#### **Text Book:**

- 1. Arora, M.N., Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.

**Recommended Books:**

1. Nigam, B.M. and Jain, I.C., Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
2. Arora, M.N., Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
3. Shukla, M. C., T. S. Grewal and M. P. Gupta, Cost Accounting: Text and Problems, S. Chand, New Delhi.
4. Maheshwari, S.N. and Mittal, S. N. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (iii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (iv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

### Course Articulation Matrix

CO STATEMENT (O5.0COM102C01)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O5.0COM102C01.1	-	2	2	-	-	-	3	3	-	3
O5.0COM102C01.2	3	-	-	3	3	-	3	-	-	3
O5.0COM102C01.3	3	3	-	-	-	3	-	3	3	3
O5.0COM102C01.4	3	3	1	-	1	3	-	-	3	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**  
1 - Low  
2 - Medium  
3 - High

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM103E02: PRINCIPLES OF MARKETING**

Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, students should be able to:

**05.0COM103E02.1:** Understand the concept of marketing and related concepts.

**05.0COM103E02.2:** Explore the dynamics of consumer behaviour and process of market selection through STP

**05.0COM103E02.3:** Examine the value generation process through marketing choices related to product development, pricing decisions, distribution decisions and promotion decisions.

**05.0COM103E02.4:** Analyse the recent developments in the field of marketing that could influence a company's marketing decisions.

**PART-A**

**UNIT 1: Introduction to Marketing and Marketing Environment**

1.1 Introduction to Marketing: Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing, Marketing Mix

1.2 Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors - demographic, economic, natural, technological, politico-legal and socio-cultural

**UNIT 2: Consumer Behaviour and Market Selection**

2.1 Consumer Needs & Motivation: Characteristics of motivation, arousal of motives

2.2 Choosing market value through segmentation, targeting and positioning (STP):Market Segmentation-bases of segmenting consumer markets; Market Targeting; Product Positioning – concept and bases

**UNIT 3: Product Decisions and New Product Development**

3.1 Product concept and classification; Levels of Product; Designing value; Product mix

3.2 Branding: Types, significance and qualities of good brand name; Packaging and Labeling: types and functions

3.3 New Product Development: Concept and new product development process

3.4 Product life cycle: Concept and marketing strategies

## **PART- B**

### **UNIT 4: Pricing Decisions and Distribution Decisions**

4.1 Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies

4.2 Distribution Decisions: Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions

### **UNIT 5: Promotion Decisions and Services Marketing**

5.1 Promotion Decisions: Communicating Value: Communication process; Importance of Promotion. Promotion-mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication

5.2 Marketing of Services: unique characteristics of services, marketing strategies for service firms – 7Ps

### **UNIT 6: Recent Developments in Marketing**

6.1 Sustainable Marketing- concept and issues

6.2 Rural marketing- characteristics and rural marketing mix

6.3 Social marketing- concept and issues

6.4 Digital marketing- concepts and tools

### **Suggestive Practical Exercises**

The learners should:

1. Analyse the marketing mix strategy of a durable good/ non-durable good/ service/ idea/ event/ organisation/ people.
2. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
3. Examine the marketing strategies followed by companies to prolong the maturity stage and defer its decline.
4. Suggest an appropriate distribution strategy of a product of your choice.
5. Select any company and analyse its social marketing campaign.

**Text Book:**

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson

**Recommended Books:**

1. Baines Et AL. Fundamentals of Marketing. Oxford University Press.
2. Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
3. Kotler, P., Chernev, A., Keller, K. L. Marketing Management. United Kingdom: Pearson Education.
4. Kapoor, N. Principles of Marketing. Prentice Hall of India.

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (v) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (vi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

### Course Articulation Matrix

CO STATEMENT (05.0COM103E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
05.0COM103E02.1	3	2	3	2		3	3	3	3	2
05.0COM103E02.2	3	2	2	2		2	3	3	3	2
05.0COM103E02.3	3	3	3	3		2	2	3	3	2
05.0COM103E02.4	2			3		2	2	2		2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**  
1 - Low  
2 - Medium  
3 - High

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM104E02: STRATEGIC BUSINESS REPORTING**

Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, students should be able to:

**05.0COM104E02.1:** Understand the Importance of Strategic Business Reporting

**05.0COM104E02.2:** Analyze Financial Statements

**05.0COM104E02.3:** Apply Financial Ratios and Metrics

**05.0COM104E02.4:** Critically Evaluate Reports

**PART-A**

**UNIT 1 : Fundamental ethical and professional principles**

1. 1 Professional and ethical behaviour in corporate reporting
1. 2 The financial reporting framework
1. 3 The applications, strengths and weaknesses of the accounting framework

**UNIT 2 Reporting the financial performance of a range of entities**

- 2.1 Revenue
- 2.2 Non-current assets
- 2.3 Financial instruments
- 2.4 Leases
- 2.5 Employee benefits
- 2.6 Income taxes
- 2.7 Provisions, contingencies and events after the reporting date
- 2.8 Share-based payment
- 2.9 Fair Value Measurement

2.10 Reporting requirements of small and medium-sized entities (SMEs)

2.11 Other reporting issues

### **UNIT 3 Financial statements of groups of entities**

3.1 Group accounting including statements of cash flows

3.2 Associates and joint arrangements

3.3 Changes in group structures

3.4 Foreign transactions and entities

## **PART- B**

### **UNIT 4 Interpret financial statements for different stakeholders**

4.1 Analysis and interpretation of financial information and measurement of performance

### **UNIT 5 The impact of changes and potential changes in accounting regulation**

5.1 Discussion of solutions to current issues in financial reporting

### **UNIT 6 Employability and technology skills**

1. Use computer technology to efficiently access and manipulate relevant information.
2. Work on relevant response options, using available functions and technology, as would be required in the workplace.
3. Navigate windows and computer screens to create and amend responses to exam requirements, using appropriate tools.
4. Present data and information effectively, using the appropriate tools.

#### **Recommended Books:**

1. ACCA study material by zell education

*Only latest available editions of the books are recommended.*

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### **Evaluation Policy:**

The evaluation will include two types of assessments:



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM105E04: BASICS OF ENTREPRENEURSHIP**

Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student should be able to;

05.0COM105E04.1 Develop awareness about entrepreneurship and successful entrepreneurship.

05.0COM105E04.2 Understand the systematic process to select and screen a business idea.

05.0COM105E04.3 Develop strengths in terms of an entrepreneurial forming team and learn the basics, such as opportunity discovery, value proposition, prototyping, competition analysis, and early customer insights.

05.0COM105E04.4 Demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.

**Part A**

**Unit 1: Introduction**

- 1. 1 Introduction to entrepreneurship
- 1. 2 Myths about Entrepreneurship
- 1. 3 Design Thinking: meaning, principles, process
- 1. 4 Introduction to risk and resilience

**Unit 2: Idea Generation and Idea Evaluation**

- 2.1 D.I.S.R.U.P.T. – A model for ideation
- 2.2 Mind mapping for ideas
- 2.3 Idea Evaluation: 5Q framework, decision matrix analysis, paired comparison analysis

**Unit 3: Entrepreneurial Outlook**

- 3.1 Effectuation
- 3.2 Lean startup: lean startup process
- 3.3 Team formation

## **Part B**

### **Unit 4: Customer Discovery**

- 4.1 Segmentation and targeting, niche marketing
- 4.2 Mapping the consumption chain
- 4.3 Drawing the consumption map
- 4.4 Why customers won't buy
- 4.5 Outcome-driven innovation

### **Unit 5: Value Proposition Design**

- 5.1 Value proposition design, value proposition and assessing fit
- 5.2 Competition Analysis, refine your value proposition
- 5.3 Blue Ocean Strategy

### **Unit 6: Prototyping**

- 6.1 Introduction to prototyping
- 6.2 Designing and presentation of MVP

### **Suggestive Practical Exercises**

The learners should:

1. Search through recent newspaper and magazines/websites to find an inspiring story of an entrepreneur. Prepare a short report on the entrepreneur.
2. Use the design thinking process to redesign a wallet or an overnight travel bag.
3. Make a mind map describing a current problem and see if a solution can emerge from it.
4. Fill out a value proposition canvas starting out with a specific customer niche in mind.

### **Text Book:**

1. Roy Rajeev, Entrepreneurship, Oxford Higher Education, New Delhi.

### **Recommended readings:**

1. Barringer, Bruce R., and Ireland, Duane R., Entrepreneurship, Pearson Education, New Delhi.

2. Mullins, John, The new business road test, Prentice Hall

*Only latest available editions of the books are recommended.*

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (ix) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (x) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix**

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
05.0COM105E04:	1	2	3	4	5	6	7	1	2	3
05.0COM105E04: 1	3	3	-	3	-	-	-	1	3	1
05.0COM105E04: 2	-	2	-	-	-	-	-	-	3	1
05.0COM105E04: 3	-	-	3	2	2	-	1	-	3	1

<b>05.0COM105E04:</b>	<b>3</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>3</b>	<b>1</b>
<b>4</b>										

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2 - Medium**
- 3 - High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM106E04: PERFORMANCE MANAGEMENT**

Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Performance Management**

<b>Unit Number</b>	<b>Particulars</b>
A	Information, technologies and systems for organisational performance
1	Managing information
	a. Explain the role of information systems in organisations.
	a. Discuss the costs and benefits of information systems.
	a. Explain the uses of the internet, intranet, wireless technology and networks.
	a. Discuss the principal controls required in generating and distributing internal information.
	a. Discuss the controls and procedures which may be necessary to ensure the security of highly confidential information that is not for external consumption.
2	Sources of information
	a. Identify the principal internal and external sources of management accounting information.
	a. Demonstrate how these principal sources of management information might be used for control purposes.
	a. Identify and discuss the direct data capture and costs of management accounting information.
	a. Identify and discuss the direct data capture and costs of management accounting information.
3	Information systems and data analytics

	a. Identify the accounting information requirements and describe the different types of information systems used for strategic planning, management control and operational control and decisionmaking.
	a. Define and discuss the main characteristics of transaction processing systems; management information systems; executive information systems; enterprise resource planning systems and customer relationship management systems.
	a. Describe the characteristics (volume, velocity, variety, veracity and value) of big data.
	a. Explain the purpose of the big data pyramid (data, information, knowledge, wisdom).
	a. Explain the uses and benefits of big data, data mining and data analytics, e.g. predictive analytics for planning, costing, decision-making and performance management.
	a. Discuss the challenges and risks of implementing and using big data and data analytics in an organisation.
B	Specialist cost and management accounting techniques
1	Activity-based costing
	a. Identify appropriate cost drivers under ABC.
	a. Calculate costs per driver and per unit using ABC.
	a. Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours.
2	Target costing
	a. Derive a target cost in manufacturing and service industries.
	a. Explain the difficulties of using target costing in service industries.
	a. Suggest how a target cost gap might be closed.
3	Life-cycle costing
	a. Identify the costs involved at different stages of the life-cycle
	a. Derive a life-cycle cost or profit in manufacturing and service industries
	a. Identify the benefits of life-cycle costing.
4	Throughput accounting

	a. Discuss and apply the theory of constraints.
	a. Calculate and interpret a throughput accounting ratio (TPAR).
	a. Suggest how a TPAR could be improved.
	a. Apply throughput accounting to a multiproduct decision-making problem.
5	Environmental accounting
	a. Discuss the issues organisations face in the management of environmental costs.
	a. Describe the different methods an organisation may use to account for its environmental costs.
C	Decision-making techniques
1	Relevant cost analysis
	a. Explain the concept of relevant costing.
	a. Identify and calculate relevant costs for specific decision situations from given data.
	a. Explain and apply the concept of opportunity costs.
2	Cost volume profit analysis (CVP)
	a. Explain the nature of CVP analysis.
	a. Calculate and interpret the break-even point and margin of safety.
	a. Calculate the contribution to sales ratio, in single and multi-product situations, and demonstrate an understanding of its use
	a. Calculate target profit or revenue in single and multi-product situations and demonstrate an understanding of its use.
	a. Interpret break-even charts and profit-volume charts and interpret the information contained within each, including multi-product situations.
	a. Discuss the limitations of CVP analysis for planning and decision-making.
3	Limiting factors
	a. Identify limiting factors in a scarce resource situation and select an appropriate technique.

	a. Determine the optimal production plan where an organisation is restricted by a single limiting factor, including within the context of make-or-buy decisions.
	a. Formulate and solve multiple scarce resource problems using both linear programming graphs and using simultaneous equations as appropriate.
	a. Explain and calculate shadow prices (dual prices) and discuss their implications for decision-making and performance management. [
	a. Calculate slack and explain the implications of the existence of slack for decision-making and performance management.[2] (Excluding simplex and sensitivity to changes in objective functions)
4	Pricing decisions
	a. Explain the factors that influence the pricing of a product or service.
	a. Calculate and explain the price elasticity of demand.
	a. Derive and manipulate a straight line demand equation. Derive an equation for the total cost function (including volumebased discounts).
	a. Calculate the optimum selling price and quantity for a product, equating marginal cost and marginal revenue.
	a. Evaluate a decision to increase production and sales levels, considering incremental costs, incremental revenues and other factors.
	a. Determine prices and output levels for profit maximisation using the demandbased approach to pricing (both tabular and algebraic methods).
	a. ) Explain different price strategies, including: i) All forms of cost-plus ii) Skimming iii) Penetration iv) Complementary product v) Product-line vi) Volume discounting vii) Discrimination viii) Relevant cost
	a. Calculate a price from a given strategy using cost-plus and relevant cost.

5	Make-or-buy and other short-term decisions
	a. Explain the issues surrounding make-or-buy and outsourcing decisions.
	a. Calculate and compare “make” costs with “buy-in” costs
	a. Compare in-house costs and outsource costs of completing tasks and consider other issues surrounding this decision.
	a. Apply relevant costing principles in situations involving shut down, one-off contracts and the further processing of joint products.
6	Dealing with risk and uncertainty in decision-making
	a. Suggest research techniques to reduce uncertainty e.g. focus groups, market research.
	a. Explain the use of simulation, expected values and sensitivity.
	a. Apply expected values and sensitivity to decision-making problems.
	a. Apply the techniques of maximax, maximin, and minimax regret to decision-making problems including the production of profit tables.
	a. Interpret a decision tree and use it to solve a multi-stage decision problem.[
	a. Calculate the value of perfect and imperfect information.
D	Budgeting and control
1	Budgetary systems and types of budget
	a. Explain how budgetary systems fit within the performance hierarchy.
	a. Select and explain appropriate budgetary systems for an organisation, including top-down, bottom-up, rolling, zero-based, activity-based, incremental and feed-forward control.
	a. Describe the information used in budget systems and the sources of the information needed.
	a. Indicate the usefulness and problems with different budget types (including fixed, flexible, zero-based, activitybased, incremental, rolling, top-down, bottom-up, master, functional).
	a. Prepare flexed budgets, rolling budgets and activity-based budgets.

	a. Explain the beyond budgeting model, including the benefits and problems that may be faced if it is adopted in an organisation.
	a. Discuss the issues surrounding setting the difficulty level for a budget.
	a. Explain the benefits and difficulties of the participation of employees in the negotiation of targets.
	a. Explain the difficulties of changing a budgetary system or type of budget used.
	a. Explain how budget systems can deal with uncertainty in the environment.
2	Quantitative techniques
	a. Analyse fixed and variable cost elements from total cost data using high/low method.
	a. Explain and apply analysis techniques including correlation, regression and time series.
	a. Estimate the learning rate and learning effect
	a. Apply the learning curve model to a budgetary problem, including calculations on steady states.
	a. Discuss the benefits and limitations of correlation, regression and time series techniques, and, also the reservations with the learning curve model.
3	Standard costing
	a. Explain the use of standard costs.
	a. Outline the methods used to derive standard costs and discuss the different types of cost possible.
	a. Explain and illustrate the importance of flexing budgets in performance management.
	a. Explain and apply the principle of controllability in the performance management system.
4	Material mix and yield variances
	a. Calculate, identify the cause of, and explain material mix and yield variances.
	a. Explain the wider issues involved in changing material mix e.g. cost, quality and performance measurement issues.

	a. Identify and explain the relationship of the material usage variance with the material mix and yield variances.
	a. Suggest and justify alternative methods of controlling production processes.
5	Sales mix and quantity variances
	a. Calculate, identify the cause of, and explain sales mix and quantity variances.
	a. Identify and explain the relationship of the sales volume variances with the sales mix and quantity variances.
6	Planning and operational variances
	a. Calculate a revised budget.
	a. Identify and explain those factors that could and could not be allowed to revise an original budget.
	a. Calculate, identify the cause of and explain planning and operational variances for: <ul style="list-style-type: none"> <li>i) sales, including market size and market share;</li> <li>ii) materials;</li> <li>iii) labour, including the effect of the learning curve.</li> </ul>
	a. Explain and discuss the manipulation issues involved in revising budgets.
7	Performance analysis
	a. Explain and discuss the manipulation issues involved in revising budgets.
	a. Use variance analysis to assess how future performance of an organisation can be improved.
	a. Identify the factors which influence behaviour.
	a. Discuss the effect that variances have on staff motivation and action.
	a. Describe the dysfunctional nature of some variances in the modern environment of JIT and TQM.
	a. Discuss the behavioural problems resulting from using standard costs in rapidly changing environments.
E	Performance measurement and control
1	Performance analysis in private sector organisations

	a. Describe, calculate and interpret financial performance indicators (FPIs) for profitability, liquidity and risk in both manufacturing and service organisations. Suggest methods to improve these measures.
	a. Describe, calculate and interpret non-financial performance indicators (NFPIs) and suggest methods to improve the performance indicated.
	a. Analyse past performance and suggest ways for improving financial and nonfinancial performance.
	a. Explain the causes and problems created by short-termism and financial manipulation of results and suggest methods to encourage a long-term view.
	a. Explain and interpret the Balanced Scorecard, and the Building Block model proposed by Fitzgerald and Moon.
	a. Discuss the difficulties of target setting in qualitative areas.
2	Divisional performance and transfer pricing
	a. Explain and illustrate the basis for setting a transfer price using variable cost, full cost and the principles behind allowing for intermediate markets.
	a. Explain how transfer prices can distort the performance assessment of divisions and decisions made.
	a. Explain the meaning of, and calculate, Return on Investment (ROI) and Residual Income (RI), and discuss their shortcomings.
	a. Compare divisional performance and recognise the problems of doing so.
3	Performance analysis in not-for-profit organisations and the public sector
	<p>a. Comment on the problems of having non-quantifiable objectives in performance management.</p> <p>b. Comment on the problems of having multiple objectives in not-for-profit organisations and the public sector.</p> <p>c. Explain how performance could be measured in not-for-profit organisations and the public sector.</p> <p>d. Outline Value for Money (VFM) as a public sector objective.</p> <p>e. Describe, calculate and interpret non-financial performance indicators (NFPIs) and suggest methods to improve the performance indicated.</p> <p>f. Discuss the difficulties of target setting in qualitative areas.</p>

	g. Analyse past performance and suggest ways for improving financial and nonfinancial performance. h. Explain the causes and problems created by short-termism and financial manipulation of results and suggest methods to encourage a long-term view.
4	External considerations and the impact on performance
	a. Explain the need to allow for external considerations in performance management, including stakeholders, market conditions and allowance for competitors. b. Suggest ways in which external considerations could be allowed for in performance management. c. Interpret performance in the light of external considerations.
F	Employability and technology skills
1	Use computer technology to efficiently access and manipulate relevant information.
2	Work on relevant response options, using available functions and technology, as would be required in the workplace.
3	Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
4	Present data and information effectively, using the appropriate tools.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (xi) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**      **1 - Low**  
   **2 - Medium**  
   **3 - High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0CDC176C04: PLACEMENT COMPETENCY ENHANCEMENT-I**

Credits

**1**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Course Outcomes: The students will be able to:**

**05.0CDC176C04.1:** construct simple and complex sentences accurately.

**05.0CDC176C04.2:** enhance and expand word knowledge

**05.0CDC176C04.3:** develop reading & writing skills

**05.0CDC176C04.4:** write grammatically correct sentences

**05.0CDC176C04.5:** solve complex problems based on arithmetic and logical reasoning.

**Part A**

**Unit 1: Communication Accuracy**

- 1.1 Relevance of Verbal Ability and preparatory guidelines
- 1.2 Functional Grammar – Subject Verb Agreement
- 1.3 Tenses – Perfect, Simple, Continuous
- 1.4 Common Errors and rectification, Idioms and Phrases

**Unit 2: Word Power Building Skills**

- 2.1 Words: Antonyms, Synonyms, Verbal Analogies
- 2.2 Root Word Technique for Prefixes & Suffixes
- 2.3: Word Power: 7 Tips for Learning New Words
- 2.4 Practice Vocabulary Exercises
- 2.5 Synonyms, Antonyms,
- 2.6 One Word Substitution

**Unit 3: Reading & Writing Skills**

- 3.1 Objectives of Reading, Definition & Types of Reading & Importance of Reading
- 3.2 Reading Techniques: SQ3R, Active Reading, Detailed, Speed Reading
- 3.3 Practice Exercises: Short & Medium Passages

3.4 Sentences, Phrases, Types of Sentences, Parts of Sentences

3.5 Paragraph Writing: Construction, Linkage & Cohesion

3.6 Email writing using given phrases

#### **Unit 4: Reading Comprehension & Reasoning**

4.1 Strategic Reading, Eliminating Poor Reading Habits

4.2 Techniques to increase speed reading, comprehension and recall

4.3 Solving Sample RC Passages

4.4 Cloze Test

4.5 Para Jumbles

#### **Unit 5: Sentence Construction & Syntax**

5.1 Sentence Improvement

5.2 Spotting Errors

5.3 Ordering of Sentences

5.4 Change of Voice/ Direct & Indirect speech

5.5 Completing Statements/Sentences

### **Part B**

#### **Unit 6: Arithmetic**

6.1 Numbers

6.2 Percentages

6.3 Profit and Loss

6.4 Simple Interest & Compound Interest

6.5 Ratio & Proportion

6.6 Partnership

6.7 Time Speed & Distance

#### **Unit 7: Logical Reasoning**

7.1 Blood Relation

7.2 Coding Decoding

7.3 Direction Sense

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be

of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (xiii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xiv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix:**

Course Outcome (CO)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<b>05.0CDC176C04.1</b>	-	3	2	3	-	-	-	-	-	-
<b>05.0CDC176C04.2</b>	-	3	2	-	-	-	-	-	-	-
<b>05.0CDC176C04.3</b>	2	3	3	2	-	-	2	-	-	-
<b>05.0CDC176C04.4</b>	-	3	2	3	-	-	-	-	-	-
<b>05.0CDC176C04.5</b>	3	-	-	-	3	-	3	-	-	-

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**O5.0COM107E02: INDUSTRIAL AND LABOUR LAWS**

Credits

3

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Evaluation: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student will be able to:

O5.0COM107E02.1: Understand the sources, legal framework and evolution of industrial laws in India;

O5.0COM107E02.2: Interpret and describe the knowledge gained from key pieces of legislations related to labor and employment;

O5.0COM107E02.3: Analyze the legal provisions and their implications for both employers and employees; and

O5.0COM107E02.4: Examine case studies to understand the practical application of labor laws and the outcomes of legal disputes in the labor sector.

**PART – A**

**Unit 1: Constitution of India and Labour Laws**

Constitutional bearing on industrial laws: Fundamental Rights and Directive Principles of State Policy

1. 1 History of labour laws and need to bring in new legislations
1. 2 Perspective of foreign investors on labour laws: Case Study
1. 3 Classification and reforms proposed by new labour codes in India
1. 4 Objectives and features of new labour codes

**Unit 2: Law of Welfare & Working Condition**

Factories Act, 1948: Objects and applicability of the Act; Meaning of factory and manufacturing process; Statutory agencies and their powers for enforcement of the Act; Duties of occupier; and Measures to be taken by factories for health, safety and welfare of workers.

**Unit 3: Law of Industrial Relations**

3.1 Industrial Disputes Act, 1947: Objects and applicability of the Act; Meaning of industrial dispute, retrenchment, settlement, award and controlled industry; Authorities under the Act and their duties; Strikes, lock-outs and lay-offs; Legality of strikes; Unfair labour practices; Reference of disputes; Penalties and adjudication; and Voluntary reference of disputes to arbitration.

3.2 The Trade Union Act, 1926: Objects and applicability of the Act; Meaning of executive, office-bearer, registered office, registered trade union, trade dispute and trade union; Registration of Trade Union; and Returns.

## **PART – B**

### **Unit 4: Law of Wages**

- 4.1 Payment of Wages Act, 1936: Objects and scope; Meaning of wages; Responsibility for payment of wages; Fixation of wage period; Time payment of wages; Wages to be paid in current coin or currency notes; Deduction from wages; Maintenance of registers and records; Remedies for deductions from wages or delay in payment of wages; and Penalty for malicious or vexatious claims
- 4.2 Minimum Wages Act, 1948: Objects and scope; Meaning of appropriate government; Minimum rate of wages; Procedure for fixing and revising minimum wages; Obligation on employer for payment of minimum wages; Fixing hours for a normal working day; Payment of overtime; Registers and records; Authority and claims; and Offences and penalties

### **Unit 5: Social Security Legislations-I**

- 5.1 Employees' Compensation Act, 1923: Objects and scope; Meaning of dependent and disablement; Employer's liability for compensation; Employer's liability when contractor is engaged; Compensation; Obligations and responsibility of an employer; Notice and claim; Medical examination; and Penalties
- 5.2 Employees' State Insurance Act, 1948: Objects and scope; Meaning of confinement, contribution, employment injury, insurable employment, insured person, permanent partial disablement, permanent total disablement and temporary disablement; Registration of factories and establishments under the Act; Administration of the Act; Contributions; Benefits to insured persons; Employees' Insurance Court; and Exemptions
- 5.3 Employees' Provident Funds and Miscellaneous Provisions Act, 1952: Object and scope; Meaning of basic wages, contribution, controlled industry, exemption employee, exemption establishment, insurance fund, pension fund and superannuation; Schemes under the Act; Determination of moneys due from employers; Employer not to reduce wages; Transfer of accounts; Protection against attachment; and Power to exempt

### **Unit 6: Social Security Legislations-II**

The Payment of Gratuity Act, 1972: Objects and scope; Meaning of continuous service, family and retirement; Payment of gratuity: when, to whom and the exemptions; Rights and obligations of employees and the employer.

- 6.1 Miscellaneous: Recent changes in labour laws

#### **Note:**

1. Any amendment in any of the above legislations would be included as and when it becomes applicable.

### **Suggestive Practical Exercises**

The learners should:

1. Case Study on perspective of foreign investors on labour laws.
2. Identify the recently reported industrial disputes in India in large corporate or MNC's having factories in India.
3. Industrial visit to manufacturing unit to understand the problems being faced by labour force and why there is a need of labour laws.

### **Text Book:**

1. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House, New Delhi

### **Recommended Books:**

1. Garg, Ajay, Labour Laws one should know, Nabhi Publication, New Delhi
2. Deshpande, Bhagyashree A., Textbook on New Labour and Industrial Laws, Central Law Publications, Uttar Pradesh
3. Mishra, S.N., Labour & Industrial Laws, Central Law Publications, Uttar Pradesh
4. Padhi, P.K., S. Labour and Industrial Laws, PHI Learning Private Limited, Delhi.
5. Setting Up of Business, Industrial & Labour Laws, ICSI
6. Taxmann's New Labour & Industrial Laws, Taxmann Publication, New Delhi.
7. Vohra, CS Amit, Dhingra, CS Rachit, Setting Up of Business, Industrial & Labour Laws, Bharat Law House, New Delhi

***Only latest available editions of the books are recommended.***

Instructions for paper setting: Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

(xv) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xvi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

Assessment Tools:

**Assignment/Tutorials**

**Sessional tests**

**Surprise questions during lectures/Class Performance**  
**Term end examination**

**Course Articulation Matrix**

<b>CO STATEMENT (O5.0COM107E02)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>O5.0COM107E02.1</b>	-	-	-	3	3	-	3	3	2	3
<b>O5.0COM107E02.2</b>	2	-	-	3	3	2	3	3	3	3
<b>O5.0COM107E02.3</b>	3	-	-	3	3	2	3	3	3	3
<b>O5.0COM107E02.4</b>	3	-	-	3	3	2	3	3	3	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**      **1 - Low**  
   **2 - Medium**  
   **3 - High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES  
(Deemed to be University under section 3 of the UGC Act 1956)**

**05.0COM108E02: ARTIFICIAL INTELLIGENCE AND MACHINE LEARNING**

Credits

3

Duration of Examination: 3 hours

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcome:**

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

**05.0COM108E02.1:** Demonstrate a foundational understanding of artificial intelligence and machine learning concepts.

**05.0COM108E02.2:** Apply machine learning algorithms to solve classification and regression problems.

**05.0COM108E02.3:** Evaluate and select appropriate machine learning models based on performance metrics.

**05.0COM108E02.4** Preprocess and analyze data to prepare it for machine learning tasks. Implement deep learning models for image classification and sequence prediction tasks. Apply machine learning techniques to real-world problems and articulate their potential applications.

**Part A**

**Unit 1: Foundations of Artificial Intelligence**

- 1.1 Understand the basic concepts and history of artificial intelligence (AI).
- 1.2 Define key terminology related to AI.
- 1.3 Explore various applications and real-world examples of AI.

**Unit 2: Introduction to Machine Learning**

- 2.1 Differentiate between supervised, unsupervised, and reinforcement learning.
- 2.2 Learn about the fundamental algorithms used in machine learning.
- 2.3 Apply basic machine-learning techniques to solve simple problems.

**Unit 3: Data Preprocessing and Feature Engineering**

- 3.1 Understand the importance of data preprocessing in machine learning.
- 3.2 Learn techniques for handling missing data, outliers, and feature scaling.
- 3.3 Explore methods for feature selection and extraction.

**Part B**

**Unit 4: Model Selection and Evaluation**

- 4.1 Understand the process of model selection and evaluation.
- 4.2 Learn about cross-validation techniques for assessing model performance.
- 4.3 Explore metrics for evaluating classification and regression models.

**Unit 5: Deep Learning Fundamentals**

- 5.1 Introduce the basic concepts of neural networks and deep learning.
- 5.2 Learn about popular deep learning architectures such as convolutional neural networks (CNNs) and recurrent neural networks (RNNs).

5.3 Understand the training process and optimization techniques in deep learning.

### Unit 6: Practical Applications of AI and Machine Learning

6.1 Apply machine learning and deep learning techniques to real-world datasets.

6.2 Explore case studies and examples of AI applications in various industries.

6.3 Gain experience in building and deploying machine learning models.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### Evaluation Policy:

The evaluation will include two types of assessments:

(xv) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xvi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

### Assessment Tools:

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

### Course Articulation Matrix

CO STATEMENT (O5.0COM108E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
5.0COM108E02.1	3	-	2	-	-	3	3	3	-	3
5.0COM108E02.2	2	3	-	-	3	2	3	3	-	3
5.0COM108E02.3	2	3	-	3	3	2	3	3	-	3
5.0COM108E02.4	3	3	3	-	-	-	2	3	2	2

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**O5.0COM109E02: MONEY AND BANKING**

Credits

3

Duration of Examination:

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, students should be able to: (As per Blooms Taxonomy)

**O5.0COM109E02.1:** Explain and discuss concept and functions of money and money markets;

**O5.0COM109E02.2:** Examining and constructing price index numbers;

**O5.0COM109E02.3:** Analyze the role and functioning of banking sector;

**O5.0COM109E02.4:** Assessing the role of Monetary Policy.

**PART-A**

**UNIT1: Introduction to Money**

- 1.1 Concept and Functions of money: Evolution, Functions and types of money
- 1.2 Theories of Money :Quantity Theory of Money, Keynesian Theory
- 1.3 Money Supply: Measures of Money Supply (M1,M2,M3 and M4), Factors affecting Money Supply
- 1.4 Demand for Money: Classical, Keynesian and Post Keynesian views
- 1.5 Money Multiplier: Money Multiplier Process, Determinants of Money multiplier

**UNIT2: Price Index Number**

- 2.1 Meaning and types of price index: Consumer Price Index and Wholesale Price Index
- 2.2 Steps in construction of price index numbers
- 2.3 Conceptual and practical difficulties in the measurement of index numbers
- 2.4 Importance of Index numbers

**UNIT3: Money Markets**

- 3.1 Meaning and Features of money market
- 3.2 Functions of money market
- 3.3 Sectors of money market
- 3.4 Constituents of money market
- 3.5 Instruments of Money Market

**PART- B**

**UNIT4: Indian Banking System**

- 4.1 Development of Banking since Independence
- 4.2 Shortcomings of Indian Banking System
- 4.3 Banking Sector Reforms

4.4 Commercial Bank: classification, functions, organization, structure and credit creation, progress of commercial banks and failures of commercial banks in India

#### **UNIT5: Reserve Bank of India and Foreign Exchange Management**

- 5.1 Establishment of Reserve Bank of India
- 5.2 Role of RBI in regulating banks and Non-banking financial companies
- 5.3 Role of RBI in managing foreign exchange reserves
- 5.4 Policies related to foreign exchange regulation and liberalization
- 5.5 Impact of exchange rate fluctuations on the economy and trade

#### **UNIT6: Monetary Policy**

- 6.1 Objectives, targets and indicators of Monetary Policy
- 6.2 Instruments of Monetary Policy
- 6.3 Role of Monetary Policy in Developing Countries
- 6.4 Current Monetary Policy of Reserve Bank of India

#### **Suggestive Practical Exercises**

##### **The learners should:**

1. Draw a flowchart on financial system in India.
2. To study the various types of money that has changed its form with time keeping in tune with the different stages of development of the society.

##### **Text Book:**

1. Thomas Brewster Liyod, Money, Banking and Financial Markets, , Mc Graw Hill Companies

##### **Recommended Books:**

2. Chaturvedi D.D., Mittal Anand, Puri Vaibhav, Money and Banking, Kitab Mahal Publisher
3. Hajela T.N., Money, Banking and International Trade, Ane Books Pvt. Ltd.
4. Saha Kumar Satish, Applied Money and Banking, SBPD Publications
5. Thomas Brewster Liyod, Money, Banking and Financial Markets, , Mc Graw Hill Companies

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

##### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (xvii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs

30%

Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xviii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%

Short/Long Questions: 70%

**Assessment Tools:**

Assignment/Tutorials

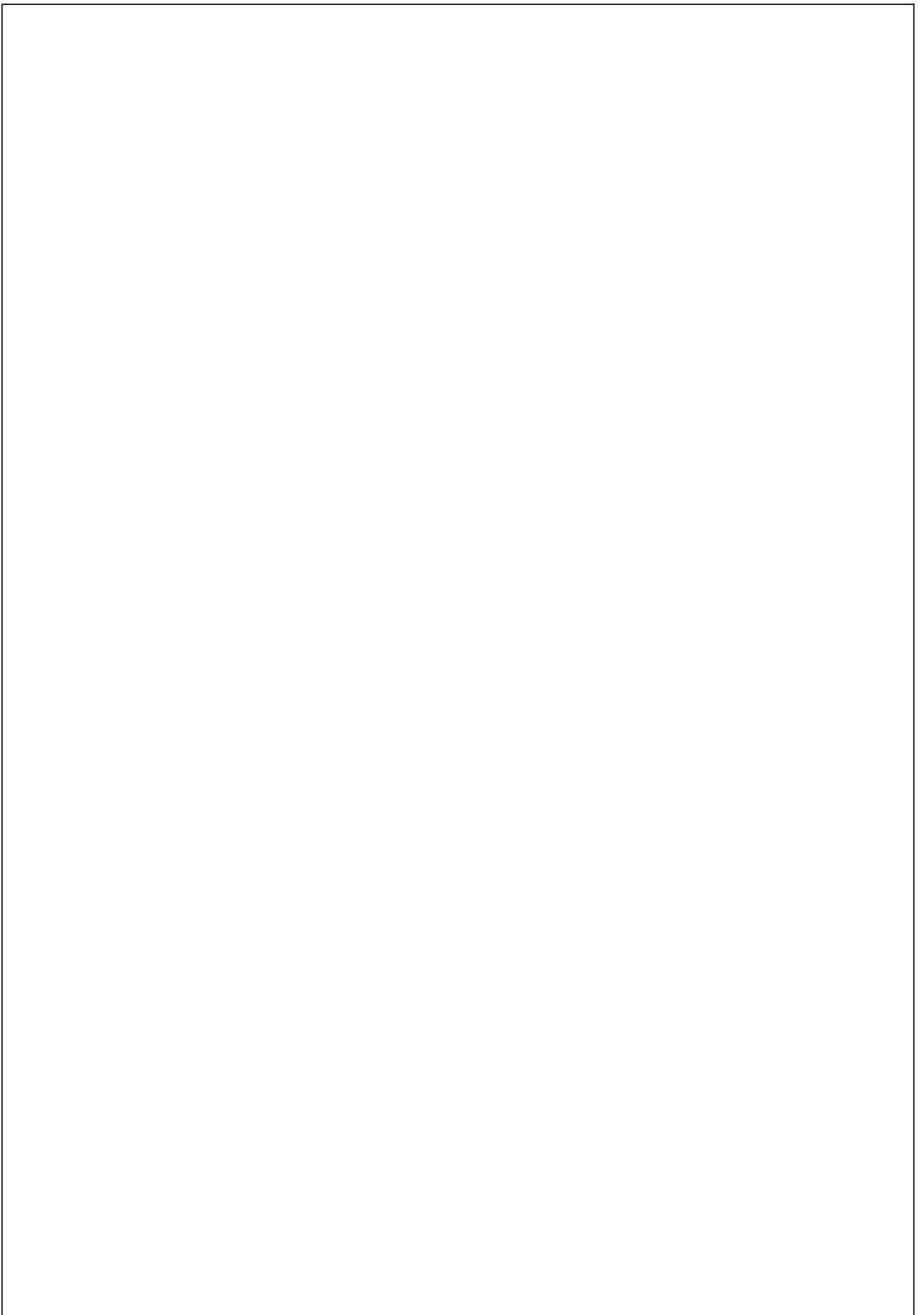
Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix**

CO STATEMENT (O5.0COM109E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<b>O5.0COM109E02.1</b>	<b>3</b>	<b>1</b>	<b>3</b>		<b>3</b>		<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>O5.0COM109E02.2</b>	<b>3</b>	<b>2</b>	<b>3</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>O5.0COM109E02.3</b>	<b>3</b>	<b>1</b>	<b>2</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>O5.0COM109E02.4</b>	<b>3</b>	<b>1</b>	<b>1</b>		<b>3</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM110E02: SALES AND DISTRIBUTION MANAGEMENT**

Credits

**3**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment:30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student should be able to;

- 05.0COM110E02.1. Understanding of the various roles, responsibilities and policies of sales function
- 05.0COM110E02.2. Manage and enhance the sales force productivity and performance.
- 05.0COM110E02.3. Understand the different marketing channels.
- 05.0COM110E02.4. Develop basic understanding of distribution management and evaluation of channel performance.

**Part A**

**Unit 1: Introduction to Sales Management**

- 1.1 Nature and Importance of sales management, emerging trends in sales management, Objectives of personal selling,
- 1.2 Personal selling process,
- 1.3 Salesmanship, Relationship Marketing,

**Unit 2: Sales Planning & Organization**

- 2.1 Introduction, Levels of Sales management Positions, Roles played by sales managers,
- 2.2 Sales forecasting methods
- 2.3 Organizing & Driving Sales Efforts - Sales Organization Structures,
- 2.4 Sales Territories & Quotas

**Unit 3: Sales Force Management**

- 3.1 Sales Job Analysis, Recruitment & Selection (Briefly – specific to Sales Jobs),
- 3.2 Sales Training – Need & Types,
- 3.3 Sales Force Compensation Structure & Motivation Tools, Sales Contests
- 3.4 Sales Force Supervision: Sales Expenses,
- 3.5 Sales Performance Evaluation, Sales Reports, Sales Budgets, Sales Audits, Ethics in Sales

## **Part B**

### **Unit 4: Introduction to Marketing Channels**

- 4.1 Marketing Channels, their Structure;
- 4.2 Channel Intermediaries-Role and Types; Wholesaling and Retailing; Logistics of Distribution; Channel Planning,
- 4.3 Organizational Patterns in Marketing Channels: Assessing Performance of Marketing Channels;
- 4.4 International Marketing Channels.

### **Unit 5: Distribution Management**

- 5.4 Distribution Management - Managing marketing logistics & channels,
- 5.5 Channel Integration - VMS, HMS, Channel Management, and Marketing channel Policies & legal issue.
- 5.6 Channel Institutions & control, Wholesaling &- Retailing, Channel Information systems,
- 5.7 Managing & Evaluating Channel Performance Case & future trends in sales & distribution management.

### **Unit 6: Market logistics and supply chain management**

- 6.3 Definition & scope of logistics,
- 6.4 Components of logistics, inventory & warehouse management, transportation, technology in logistics and SCM,
- 6.5 Channel information systems, distribution management in international markets.

### **Suggestive Practical Exercises**

The learners should:

1. Visit some of the organizations which are familiarized with you. Observe and find out the basic structure of sales force which is existing there.
2. Collect various performance evaluation methods specifically for the sales persons from the Internet.
3. Mock sessions: objection handling, query handling, complaints handling etc.
4. Analyze the impact of transportation modes.

**Text Book:**

1. Gupta, S.L Sales and Distribution Management: Text and Cases – An Indian Perspective, Excel Books

**Recommended readings:**

1. Havaladar, K. K. & Cavale, V. M. Sales and Distribution Management: Text & Cases, Tata McGraw-Hill.
2. Still, R. R., Cundiff, E. W. & Govoni, N. A. P Sales Management: Decision Strategies and Cases, Dorling Kindersley.

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (xix) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xx) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

### Course Articulation Matrix

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<b>O5.0COM110E02</b>										
<b>O5.0COM110E02.1</b>	3		2	1				3	3	2
<b>O5.0COM110E02.2</b>	3	3		2		3		2	3	1
<b>O5.0COM110E02.3</b>	3		2	1				3	3	2
<b>O5.0COM110E02.4</b>	3		3	3				3	2	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2 - Medium**
- 3 - High**

## **SEMESTER- IV**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES (MRIIRS)**

(Deemed to be University under Section 3 of the UGC Act 1956)

**05.0SBSS100C04: UNIVERSAL HUMAN VALUES**

Credits

**2**

Duration of theory examination: 3 hrs.

Maximum marks: 100

Internal/Continuous Assessment: 30

End Semester Examination: 70

**Course Outcome**

**05.0SBSS100C04.1** Understand the usefulness of values inputs in personal and professional lives.

**05.0SBSS100C04.2** Acknowledge the importance of having harmonious relationships built on mutual respect and trust in both personal and professional lives.

**05.0SBSS100C04.3** Understand how humans contribute to maintaining peace in both the environment and society.

**05.0SBSS100C04.4** Explore ways to integrate human values in happiness and material achievements.

**05.0SBSS100C04.5** Help to tackle various day-to-day situations in real life, or at least take a step in that direction

**Unit 1: Understanding Human Values**

1.1: Characteristics of Universal Human Values

1.2 Difference between value-based education and skill-based education.

1.3 Content of value education

1.4 Self-Exploration– Meaning and Process

1.5 Basic Human Aspirations – Meaning and Basic Requirements for fulfilling.

1.6 Measures to fulfil basic human aspirations in the current scenario.

## **Unit 2: Understanding Harmony: Self and other people**

2.1 Recognising the human person as a coexistence of the material 'Body' and the conscious 'I'

2.2 Understanding the requirements of one's body and oneself or *Sukh* and *Suvidha*.

2.3 Recognising the body as a tool of 'I' (the performer, observer, and admirer)

2.4 Recognising the traits and pursuits of 'I' and harmony within 'I' realising the balance between the body and the self—*Sanyam and Swasthya*—as well as the proper evaluation of one's physical demands, the precise definition of prosperity, and programmes that uphold *Sanyam and Swasthya*.

## **Unit 3: Human-Human Relationships and in Families and Society**

3.1 Understanding harmony in the Family- the basic unit of human interaction.

3.2 Understanding values in human-human relationship: 'Respect' is the proper attitude, and 'trust' is the fundamental value.

3.3 Justice, trust (*Vishwas*) and Respect (*Samman*) as the foundational values of relationship in human-to-human relationships.

3.4 Understanding social harmony (because society is a family): *Samadhan, Samridhi, Abhay, and Sah-astitva* as all-encompassing human goals.

3.5 Envisioning an unbroken, peaceful society (Akhand Samadhi), a universal order (Sarvabhaum Vyawastha), and moving from the family to the global family!

## **Unit 4: Harmony in nature and existence—the coexistence of all things**

4.1 Understanding the harmony in the Nature

4.2 Understanding Existence as Co-existence (*Sah-astitva*) of mutually interacting units in all-pervasive space

4.3 Holistic perception of harmony at all levels of existence

## **Unit 5: Implications of Harmony on Professional Ethics**

5.1 The universal order of humanism, the constitution, the universal order, the basis for education and the acceptance of human values

5.2 Proficiency in Corporate Ethics

### **Books and Articles**

1. Gaur, R R, Asthana, R and Bagaria G P (2019), A Foundation Course in Human Values and Professional Ethic, Excel Books; New Delhi.
2. Gaur, R R, Asthana, R and Bagaria G P (2019), The Teacher"s Manual for A Foundation Course in Human Values and Professional Ethics, Excel Books; New Delhi.
3. Nagaraj, A (1999), Jeevan Vidya: Ek Parichaya, Jeevan Vidya Prakashan: Amar kantik.
4. Tripathi, A, N (2004), Human Values, New Age International Publishers: New Delhi.
5. Donella H. Meadows, Dennis L. Meadows (eds.) 1972, Limits to Growth – Club of Rome’s report, Universe Books.
6. P L Dhar, RR Gaur (1990), Science and Humanism, Commonwealth Publishers: New Delhi.
7. E G Seebauer & Robert L. Berry (2000), Fundamentals of Ethics for Scientists & Engineers, Oxford University Press: London.
8. Banerjee, B. P(2005), Foundations of Ethics and Management, Excel Books: New Delhi.
9. Bajpai, B L(2004), Indian Ethos and Modern Management, New Royal Book Company :Lucknow.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (i) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (ii) For Summative assessment (End Semester Examination or End-Term Examination):  
Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM201C01: INCOME TAX LAW AND PRACTICE**

Credits

Max. Marks: 100

4

Internal/ Continuous Evaluation: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student will be able to:

05.0COM201C01.1 Analyse the basic concepts of income tax and determine the residential status of different persons.

05.0COM201C01.2. Compute taxable income and net tax liability of an individual having income under different heads i.e. Salaries, House Property, Profit and Gain From Business and Profession ,Capital Gain and Income from Other Sources.

05.0COM201C01.3 Analyse various deductions and computation of total income and tax liability of individuals

05.0COM201C01.4 Learn the skill of filing ITR on the income tax portal.

**PART - A**

**Unit 1 Basic Concepts and Residential Status**

- 1.1 Basic concepts: Income, gross total income, total income, agriculture income, person, assessee, types of Assessee, Evaluation year and previous year, PAN
- 1.2 Residential status and scope of total income
- 1.3 Exempted incomes, Tax Slabs under old and New Regime

**Unit 2 Computation of Income Under the Head Salary**

- 2.1 Income under the head "Salary" and its computation with allowances and perquisites
- 2.2 Income from salaries with retirement benefits

**Unit 3 Computation of Income Under the Head Income from House Property and Profits and Gains of Business or Profession**

- 3.1 Income under the head "Income from House Property" and its computation
- 3.2 Income under the head "Profits and Gains of Business or Profession" and its computation

## **PART - B**

### **Unit 4 Computation of Income Under The Head Capital Gains and Income from Other Sources**

- 4.1 Income under the head “Capital Gains” and its computation
- 4.2 Income under the head “Income from Other Sources” and its computation
- 4.3 Clubbing of income

### **Unit 5 Computation of Gross Total Income And Deductions**

- 5.1 Set off of losses, carry forward and set off of losses, Gross Total Income
- 5.2 Permissible deductions from GTI(old tax regime) , Rebates and reliefs
- 5.3 Tax deducted at source, TCS, Advance payment of tax,Self assessment tax

### **Unit 6 E- Filing of Returns**

- 6.1 Computation of total income and tax of an Individual
- 6.2 Provisions for filing of return of income of an individual

### **Text Book**

- 1. H. C. Mehrotra, Income Tax Law, Sahitya Bhawan, Agra.

### **Recommended Books:**

- 1. Girish Ahuja, and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- 2. Vinod K. Singhanian, and Monica Singhanian, Students Guide to Income Tax, Taxmann Publications, New Delhi.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (iii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM202E05: DIGITAL COMMERCE**

Credits

Max. Marks: 100

4

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs.

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, students should be able to:

- 05.0COM202E05.1: Describe the challenging needs of the society in the field of e-commerce and evaluate various applications in the context of online transactions;
- 05.0COM202E05.2: Construct the steps in designing of website;
- 05.0COM202E05.3: Compare various e-payment systems; and
- 05.0COM202E05.4: Analyse security and operational issues in e-commerce.

**PART-A**

**UNIT 1: Introduction**

- 1.1 Overview and development in Information technology; history of e-commerce development; differentiation between e-commerce and e-business; modes of doing business: Brick and Mortar, Pure Online and Brick and Click, Amazon Hybrid Model
- 1.2 Concept and significance of e-commerce, advantages, disadvantages of e-commerce, reasons for going online; functions of e-commerce, scope of e-commerce
- 1.3 E-commerce business models: Business to Business Model, Business to Consumer Model, Consumer to Customer Model, Customer to Business Model, M-Commerce, Quick Commerce
- 1.4 E-Commerce Applications: Internet Banking, Online Shopping, Online Retail, Online Tourism, Online Marketing, Online Services, Online Publishing, payment of utility bills, Online auction
- 1.5 Electronic Data Interchange (EDI): Meaning, Working of EDI and Advantages of EDI

**UNIT 2: Website Designing and Publishing**

- 2.1 The dynamics of world wide web and internet: meaning evolution and features

- 2.2 Pre-requisites: URLs and Internet-Protocols, Internet Service Protocols (ISP); Domain Name System (DNS)
- 2.3 Designing, building and launching e-commerce website: A systematic approach involving decision regarding selection of hardware, software, outsourcing vs. in house development of a website.
- 2.4 Augmented Reality (AR) and Virtual Reality (VR): Concept, integration and applicability of AR and VR, importance of big data and on-site personalization; Case of Lens Kart using Virtual Augmented Reality experience
- 2.5 Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

### **UNIT 3: E-Payment System and Revenue Models**

- 3.1 Meaning and concept of E-Payment: Properties of E-Money, Types of E-Money; SET Protocol
- 3.2 Electronic Fund Transfer (EFT): meaning and methods of Electronic Fund Transfer
- 3.3 Payment Gateway: meaning and process of payment gateway, comparative analysis of various types of payment gateway
- 3.4 Revenue Models of E-commerce: Sales Revenue Model, Advertising Revenue Model, Transaction Fee Revenue Model, Subscription Revenue Model, Affiliate Revenue Model, Sponsorship Model Revenue, Freemium Model, Agency Revenue Model, Markup Model and Sales Commission Model
- 3.5 Risks involved in E-Payments

### **PART- B**

### **UNIT 4: E-Governance**

- 4.1 Meaning, objectives, scope, advantages of E-governance
- 4.2 Types of E-Governance Models: Government to Government Model, Government to Business Model, Government to Citizen Model, Government to Employees Model
- 4.3 E-Governance in Indian Context: E-governance Initiatives taken by central government, state level government; Success factors of E-Governance; E-Governance practices; Challenges in E-Governance
- 4.4 Strategies for E-Governance in India; Stages of E-governance; Aspects of E-Governance

### **UNIT 5: Risk and Security Issues in E-Commerce**

- 5.1 E-Commerce Security: Virus and Firewall; Threats to E-Commerce.
- 5.2 Security standards: Cryptography and Public Key Infrastructure, Attacks on Cryptography, Key Management System

5.3 Password Management; Digital Signature; Digital Certificates

## **UNIT 6: Electronic Customer Relationship (E-CRM) and Enterprise Resource Planning (ERP)**

6.1 Concept, features, goals of E-CRM; Business framework; three phases of E-CRM

6.2 Types of E-CRM; Functional components of E-CRM

6.3 Concept, major characteristics level of ERP; Benefits of ERP; Modules of ERP; Phases of ERP Implementation; Limitations of ERP

### **Suggestive Practical Exercises**

The learners should:

1. Design a web page in Notepad and HTML. Assess the case study relating to managerial functions and present with the help of SWOT Analysis.
2. Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
3. Use the internet banking facility to buy a product from any online website.
4. Open internet banking account and operate it.

### **Text Book:**

1. Mathur Shruti; E-Commerce; Pinnacle Learning, New Delhi
2. Arora, S. E-Commerce. New Delhi: Taxmann.

### **Recommended Books:**

1. Avraham S., Enterprise Resource Planning (ERP): The Dynamics of Operations Management, IBM Press
2. Loshin, Peter, Electronic Commerce, Charles River Media, U.K.
3. O'Leary, Enterprise Resource Planning Systems: Systems, Life Cycle, Electronic Commerce, and Risk: 2000, Cambridge University Press
4. Wallace, T. F. and Kremzar M. H., The Implementers' Guide to Success with Enterprise Resource Planning, John Wiley & Sons, US Inc.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM203E05: STRATEGIC BUSINESS LEADER**

Credits

Max. Marks: 100

4

Internal/Continuous Assessment:30

Duration of Exam: 3 Hrs.

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, students should be able to: (As per Blooms Taxonomy)

**05.0COM203E05.1:** Differentiate the Leadership and governance

**05.0COM203E05.2:** Analyze the Strategy required for understanding of risk management

**05.0COM203E05.3:** Understand Financial aspects, Technology and data analytics for transforming businesses

**05.0COM203E05.4:** Analyze Innovation, performance excellence and change management

**PART-A**

**UNIT 1 : Leadership**

- 1.1 Qualities of leadership
- 1.2 Leadership and organisational culture
- 1.3 Professionalism, ethical codes and the public interest
- 1.4 Governance
- 1.5 Agency
- 1.6 Stakeholder analysis and organisational social responsibility
- 1.7 Governance scope and approaches
- 1.8 Reporting to stakeholders
- 1.9 The board of directors
- 1.10 Public sector governance

**UNIT 2 Strategy**

- 2.1 Concepts of strategy
- 2.2 Environmental issues
- 2.3 Competitive forces

2.4 The internal resources, capabilities and competences of an organisation

2.5 Strategic choices

### **UNIT 3 Risk**

3.1 Identification, assessment and measurement of risk

3.2 Managing, monitoring and mitigating risk

3.3 Technology and data analytics

3.4 Cloud ,mobile and smart technology

3.5 Big data and data analytics

3.6 Machine learning, AI and robotics

3.7 E- business: value chain

3.8 IT systems security and control

## **PART- B**

### **UNIT 4 Organisational control and audit**

4.1 Management and internal control systems

4.2 Audit and compliance

4.3 Internal control and management reporting

4.4 Finance in planning and decision-making

4.5 Finance transformation

4.6 Financial analysis and decision- making techniques

4.7 Cost and management accounting

### **UNIT 5 Enabling success and change management**

5.1 Enabling success: organising Enabling success: disruptive technologies

5.2 Enabling success: talent management

5.3 Enabling success: performance excellence

5.4 Managing strategic change Leading and managing projects

5.6 Leading and managing projects

5.7 Professional skills

5.8 Communication Commercial acumen Analysis

5.9 Commercial Acumen

5.10 Analysis

5.11 Skepticism

5.12 Evaluation

## **UNIT 6 Other employability and digital skills**

- 6.1 Use computer technology to efficiently access and manipulate relevant information.
- 6.2 Work on relevant response options, using available functions and technology, as would be required in the workplace.
- 6.3 Navigate windows and computer screens to create and amend responses to exam requirements, using appropriate tools.
- 6.4 Present data and information effectively, using the appropriate tools.

### **Recommended Books:**

1. ACCA STUDY MATERIAL BY ZELL EDUCATION

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (vii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (viii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

### **Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

### Course Articulation Matrix

CO STATEMENT	PO	PSO	PSO	PSO						
	1	2	3	4	5	6	7	1	2	3
O5.0COM203E05.1	2	3	-	-	1	3	-	3	-	1
O5.0COM203E05.2	2	3	-	-	2	2		2	2	-
O5.0COM203E05.3	-	2	2	3	-	-	-	3	-	2
O5.0COM203E05.4	2	-	2	1	-	-	-	2	2	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2 - Medium**
- 3 - High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM204E02: FINANCIAL MARKETS**

Credits

Max. Marks:100

3

Internal/Continuous Assessment:30

Duration of Examination: 3 Hrs

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

**05.0COM204E02:** Students will be able to recall the historical perspective and structure of the Indian Financial market, including key indices and regulatory bodies;

**05.0COM204E02:** Students will demonstrate an understanding of the roles and responsibilities of various market participants and the significance of trading platforms and applications;

**05.0COM204E02:** Students will be able to analyze the processes involved in IPOs, listing securities, and the trading mechanism in the stock market; and

**05.0COM204E02:** Students will critically evaluate risk management strategies, regulatory compliance, and the role of SEBI in the Indian capital market along with new innovations.

**PART – A**

**UNIT 1: Introduction to Financial Markets in India**

- 1.1 Regulatory bodies (SEBI, RBI), financial institutions, and market participants.
- 1.2 Equity, debt, derivatives, hybrid instruments.
- 1.3 GDP, inflation, interest rates, exchange rates, and their impact.

**UNIT 2: Primary and Secondary Markets**

- 2.1 Functions, importance, IPOs, FPOs, and the process of issuing securities. Market
- 2.2 Functions, key stock exchanges (NSE, BSE), and trading mechanisms.
- 2.3 Features, significance, and analysis of popular platforms and apps.
- 2.4 Construction, significance, and analysis of key indices (Sensex, Nifty).

**UNIT 3: Risk Management and Regulatory Framework**

- 3.1 Types of risks (market, credit, operational) and mitigation strategies.
- 3.2 Roles and responsibilities of SEBI, RBI, and other regulatory bodies.
- 3.3 Surveillance systems in NSE and BSE, regulatory actions, and compliance requirements

3.4 SEBI's initiatives and real-world examples of investor protection.

## **PART – B**

### **UNIT 4: Derivatives and Debt Market**

- 4.1 Risk Management in Derivatives
- 4.2 Hedging techniques and real-world examples.
- 4.3 Types of debt instruments, bond pricing, and yield.
- 4.4 Government Securities Market and Credit Rating Agencies
- 4.5 Role, significance, and impact of credit ratings.

### **UNIT 5: Mutual Funds and Alternative Investments**

- 5.1 Types, structures, benefits, and risks.
- 5.2 Key metrics, evaluation techniques, and case studies.
- 5.3 Overview of real estate, private equity, hedge funds, and their importance.
- 5.4 Analysis of top-performing mutual funds and alternative investments.

### **UNIT 6: Innovations and Future Trends in Financial Markets**

- 6.1 Impact of fintech, blockchain, robo-advisors, and P2P lending.
- 6.2 Importance of ESG criteria and case studies of green investments.
- 6.3 Emerging trends and technologies like AI, big data, and their market impact.
- 6.4 Analysis of recent innovations and future outlook.

#### **Text Book:**

1. M.Y. Khan, *Indian Financial System*, Tata McGraw-Hill Education

#### **Recommended Books:**

1. Babu Ramesh G., *Financial Services in India*, Concept Publishing Company
2. Mohan Dr. S, Elangovan Dr. R., *Financial Services*, Deep and Deep Publications
3. Gopal C Rama, *Management of Financial Services*, Vikas Publishing House

***Only latest edition of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (ix) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (x) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT</b>	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PS01	PS02	PS03
<b>05.0COM204E02</b>										
05.0COM204E02.1	3	-	2	-	-	3	3	3	3	2
05.0COM204E02.2	2	-	1	-	-	1	1	3	2	1
05.0COM204E02.3	2	-	-	-	1	1	1	3	1	3
05.0COM204E02.4	3	-	-	-	-	2	2	3	1	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

**1 – Low**

**2 – Medium**

**3 – High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM205E02: FINANCIAL REPORTING**

Credits

3

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, students should be able to:

05.0COM205E02.1: Discuss and apply conceptual and regulatory frameworks for financial reporting

05.0COM205E02.2: Account for transactions in accordance with IFRS Accounting Standards and

05.0COM205E02.3: Prepare and present financial statements for single entities and business combinations in accordance with IFRS Accounting Standards

05.0COM205E02.4: Analyse and interpret financial statements and demonstrate employability and technology skills

**PART-A**

**UNIT 1: Conceptual and regulatory framework**

1. 1 The need for a conceptual framework and the characteristics of useful information
1. 2 Recognition and measurement
1. 3 Regulatory framework
1. 4 The concepts and principles of groups and consolidated financial statements

**UNIT 2 Accounting for transactions in financial statements- I**

- 2.1 Tangible non-current assets
- 2.2 Intangible assets
- 2.3 Impairment of assets
- 2.4 Inventories and Agriculture

### **UNIT 3 Accounting for transactions in financial statements- II**

- 3.1 Financial instruments
- 3.2 Leasing
- 3.3 Provisions and events after the reporting period
- 3.4 Taxation
- 3.5 Reporting financial performance
- 3.6 Revenue
- 3.7 Government grants
- 3.8 Foreign currency transactions

### **PART- B**

### **UNIT 4 Analysing and interpreting the financial statements of single entities and groups**

- 4.1 Limitations of financial statements
- 4.2 Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs
- 4.3 Limitations of Interpretation Techniques
- 4.4 Not-for-profit, and public sector entities

### **UNIT 5 Preparation of financial statements**

- 5.1 Preparation of single-entity financial statements
- 5.2 Preparation of consolidated financial statements for a simple group

### **UNIT 6 Employability and technology skills**

- 6.1 Use computer technology to efficiently access and manipulate relevant information
- 6.2 Work on relevant response options, using available functions and technology as would be required in the workplace
- 6.3 Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools
- 6.4 Present data and information effectively, using the appropriate tools

#### **Text Book:**

ACCA Financial Reporting (FR) study text, Kaplan Publishing.



O5.0COM205E02.1	-	2	2	-	-	-	3	3	-	3
O5.0COM205E02.2	3	-	-	3	3	-	3	-	-	3
O5.0COM205E02.3	3	3	-	-	-	3	-	3	3	3
O5.0COM205E02.4	3	3	1	-	1	3	-	-	3	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**      **1 - Low**  
    **2- Medium**  
    **3- High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0SAHS100C09: SPORTS AND YOGA**

Credits

Max. Marks: 100

0 (AP)

Internal/Continuous Assessment:30

Duration of Examination: 3 Hrs

End Semester Exams: 70

**Pre-requisite: None**

**Course Type: Audit pass**

**Course Outcomes:** The course will enable the student to-

**05.0SAHS100C09.1A.** Understand the importance of sound health and fitness principles as they relate to better health.

**05.0SAHS100C09.2A.** Participate in variety of physical and yogic activities aimed at stimulating their continued inquiry about Yoga, physical education, health and fitness.

**PART A**

**Unit 1: Introduction to Physical Education, Wellness & Lifestyle**

Aims & Objectives of Physical Education, changing trends in Physical Education, Meaning of Physical Literacy & Importance of Physical Fitness & Wellness, Components of Physical fitness, Preventive strategies and exercises for non-communicable lifestyle related problems Change, Therapeutic responses of physical activity on human body.

**Unit 2: Fundamentals of Anatomy & Physiology in Physical Education**

Effect of exercise on the functioning of Various Body Systems (Circulatory System, Respiratory System, Neuro-Muscular System etc.), Concept & advantages of Correct Posture, Assessment and Preventive measures of common postural deformities Flat Foot; Round Shoulders; Lordosis, Kyphosis, Scoliosis)

**Unit 3: Yoga & Lifestyle**

Elements of Yoga, Introduction- Asanas, Pranayama, Meditation & Yogic Kriyas, Yoga for concentration & related Asana, Relaxation Techniques for improving concentration -Yog-nidra, Asana as preventive measures.

### ***PART B***

#### **Unit 4: On the Ground Sports Activities)**

##### **Text Books/References:**

1. Ajmer Singh and Rachhpal Singh Brar, 2019, Essentials of Physical Education, Kalyani Publishers.
2. B.K.S. Iyengar, 2015, Yoga for Sports, Westland publications.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

##### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (xiii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xiv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

##### **Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0CDC276C05: PLACEMENT COMPETENCY ENHANCEMENT-II**

Credits

1

Mode of End-Term Examination: Online + Practical

Max. Marks: 100

Internal/Continuous Evaluation: 30

End Semester Exams: 70

**Course Outcomes: The students will be able to:**

**05.0CDC276C05.1.** solve problems effectively, think critically and make effective decisions.

**05.0CDC276C05.2.** learn the nuances of leadership and entrepreneurship.

**05.0CDC276C05.3.** develop an understanding of work life balance

**05.0CDC276C05.4.** develop an employability mindset

**05.0CDC276C05.5.** solve complex problems on arithmetic reasoning and advanced aptitude.

**PART - A**

**Unit 1: Problem Solving and Critical Thinking**

- 1.1 Problem Solving skills: Defining Problem, Generating alternative solutions and root cause analysis
- 1.2 Critical thinking: Determine the importance and relevance of arguments and ideas.
- 1.3 Critical thinking process and components.
- 1.4 Decision-making and productivity

**Unit 2: Leadership and Entrepreneurship Skills**

- 2.1 Ethics & Values, Social Media Etiquettes and Cyber Security
- 2.2 Social Emotional Learning
- 2.3 Change Management: Change and How to Deal with It
- 2.4 Self Leadership
- 2.5 Entrepreneurial Skills
- 2.6 Design Thinking

### **Unit 3: Work Life Balance**

- 3.1 Mental Wellbeing
- 3.2 Life Skills: Mental toughness, Self-regulation
- 3.3 Work life balance

### **Unit 4: Managing Interviews**

- 4.1. Developing the employability mindset
- 4.2 Professional Attire, Body Language in interviews
- 4.3 Preparing for Self -Introduction
- 4.4 Researching the employer
- 4.5 Portfolio Management
- 4.6 Types of Interviews & Interview etiquettes

### **PART - B**

### **Unit 5: Arithmetic -II**

- 5.1 Average
- 5.2 Time & Work
- 5.3 Mixture & Allegation
- 5.4 Data Interpretation

### **Unit 6: Advanced Aptitude**

- 6.1 Permutation & Combination
- 6.2 Probability
- 6.3 Syllogism
- 6.4 Data Sufficiency

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (xv) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xvi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix:**

Course Outcome (CO)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
05.0CDC276C05.1	3	-	-	-	-	-	3	-	-	-
05.0CDC276C05.2	-	3	-	-	-	-	2	-	3	-
05.0CDC276C05.3	-	-	3	-	-	-	2	-	-	-
05.0CDC276C05.4	-	-	-	3	-	-	2	-	-	-
05.0CDC276C05.5	3	-	-	-	3	-	3	-	-	-

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

*(Deemed to be University under section 3 of the UGC Act 1956)*

**05.0FLFR101E05: FRENCH-I**

Credits

3

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

**05.0FLFR101E05.1** Exchange greetings and do introductions using formal and informal expressions. Understand and use interrogative and answer simple questions.

**05.0FLFR101E05.2** Learn Basic vocabulary that can be used to discuss everyday life and daily routines, using simple sentences and familiar vocabulary. Express their likes and dislikes. Also, will have understanding of simple conversations about familiar topics (e.g., greetings, weather and daily activities,) with repetition when needed.

**05.0FLFR101E05.3** Identify key details in a short, highly-contextualized audio text dealing with a familiar topic, relying on repetition and extra linguistic support when needed. Describe themselves, other people, familiar places and objects in short discourse using simple sentences and basic vocabulary.

**05.0FLFR101E05.4** Describe them, other people, familiar places and objects in short discourse using simple sentences and basic vocabulary. Provide basic information about familiar situations and topics of interest.

**05.0FLFR101E05.5** Express or/and justify opinions using equivalents of different verbs. Differentiate certain patterns of behavior in the cultures of the French-speaking world and the student's native culture.

**05.0FLFR101E05.6** Describe various places, location, themselves using simple sentences and vocabulary.

## **PART-A**

### **Unit 1 - Saluer et Usage de Vous et de Tu**

- 1.1 Les Salutations & forms of politeness
- 1.2 Alphabets
- 1.3 Taking leave expressions
- 1.4 Les pronoms sujets

### **Unit 2- Présentez-vous**

- 2.1 Les verbes ER
- 2.2 Self introduction
- 2.3 Basic Questions
- 2.4 Role play

### **Unit 3- Identifier un nombre, compter**

- 3.1 Verbes Avoir, Etre, Aller & Faire
- 3.2 Les nombres cardinaux et ordinaux
- 3.3 Les mois de l'année
- 3.4 Les jours de la semaine

## **PART-B**

### **Unit 4- Parler des saisons et demander l'heure**

- 4.1 Time
- 4.2 Weather
- 4.3 Unseen Passage

### **Unit 5- Demander/ donner l'explications**

- 5.1 Les articles défini et indéfini
- 5.2 Les noms
- 5.3 Comprehension
- 5.4 Project depicting French Culture

### **Unit 6- Se presenter**

- 6.1 Les pluriels
- 6.2 Adjectives to describe a person
- 6.3 Professions
- 6.4 Short essay on family & friend

**Text Books/Reference Books/ Suggested Readings:**

1. Alter Ego Level One Textbook, Annie Berthet, Catherine Hugot, Veronique M Kizirian, Hachette Publications
2. Apprenons Le Francais II & III, Mahitha Ranjit, Saraswati Publications

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (xvii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xviii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

### Course Articulation Matrix

CO STATEMENT (Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
O5.0FLFR101E05.1	-	-	1	-	-	-	2
O5.0FLFR101E05.2	-	1	-	1	-	-	1
O5.0FLFR101E05.3	3	2	-	-	-	-	-
O5.0FLFR101E05.4	2	-	2	2	-	-	1
O5.0FLFR101E05.5	1	3	1	2	-	-	3
O5.0FLFR101E05.6	3	2	3	3	-	-	-

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2 - Medium**
- 3 - High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0FLGR101E05: GERMAN – I**

Credits

3

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

**05.0FLGR101E05.1** Students will be able to exchange greetings and introductions using formal and informal expressions. They will be able to ask and answer simple questions.

**05.0FLGR101E05.2** Students will be able to speak ordinal and cardinal numbers and they will also learn months, Days, weather in German.

**05.0FLGR101E05.3** will be able to discuss everyday life and daily routines, using simple sentences and familiar vocabulary. Students will be able to write short essays on family and friends. They will have knowledge of tenses.

**05.0FLGR101E05.4** Students will be able to express or/and justify opinions using equivalents of different verbs. Students will be able to identify key details in short, highly- contextualized audio text dealing with a familiar topic, relying on repetition and extra linguistic support when needed.

**05.0FLGR101E05.5** Students will be able to differentiate certain patterns of behavior in the cultures of the German- speaking world and the student's native culture. Students will be able to discuss everyday life and daily routines, using simple sentences and familiar vocabulary.

**05.0FLGR101E05.6** Students will be able to describe various places, location, themselves using simple sentences and vocabulary.

**PART-A**

**Unit-1: Begrüßungen und sich vorstellen**

1.1 Salutations/Greetings

1.2 Introduction

1.3 Alphabets

1.4 countries & languages

1.5 Roll play

## **Unit-2: Zahlen /Zeit und Monate**

- 2.1 Numbers 1-20
- 2.2 Ordinal & Cardinal numbers
- 2.3 Months, days, seasons, Feiertage and dates
- 2.4 Project depicting German culture

## **Unit-3: Pronomen**

- 3.1 Personal pronouns
- 3.2 Possessive pronouns
- 3.3 Hobbies and professions
- 3.4 Vocabulary (Family, colors,adjectives) short essay on family, friends, hobbies etc.

## **PART-B**

### **Unit-4: kasus**

- 4.1 kasus- nominative / accusative
- 4.2 Common verbs and their conjugations
- 4.3 Definite and indefinite articles
- 4.4 Revision

### **Unit-5: im Café**

- 5.1 Café related vocabulary and dialogues
- 5.2 modal verbs and their conjugations
- 5.3 Oktoberfest Activity

### **Unit-6: im klassenimmer**

- 6.1 Time
- 6.2 prepositions-um/am/von.... bis/im
- 6.3 Vocabulary (classroom)

### **Text Books/Reference Books:**

1. Studio D A1, Hermann Funk, 2011, Cornelson Publication
2. TangaramAktuell A1, Kursbuch&Arbeitsbuch, 2011, Hueber
3. Netzwerk, Stefanie Dengler, Paul Rusch et. Al, 2011, Klett

**Instructions for paper setting:** Seven questions are to be set in total. First question will

be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (xix) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xx) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix**

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
<b>O5.0FLGR101E05.1</b>	-	<b>2</b>	<b>1</b>	-	-	-	<b>3</b>
<b>O5.0FLGR101E05.2</b>	<b>1</b>	<b>2</b>	-	-	-	-	<b>3</b>
<b>O5.0FLGR101E05.3</b>	-	<b>3</b>	<b>2</b>	<b>1</b>	-	-	-
<b>O5.0FLGR101E05.4</b>	-	<b>3</b>	<b>1</b>	-	-	-	<b>2</b>
<b>O5.0FLGR101E05.5</b>	<b>1</b>	<b>3</b>	<b>2</b>	-	-	-	<b>2</b>
<b>O5.0FLGR101E05.6</b>	-	<b>3</b>	<b>1</b>	-	-	-	<b>2</b>

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

- Degree of Correlation:**
- 1 – Low**
  - 2– Medium**
  - 3– High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**O5.0COM208E02: BUSINESS RESEARCH METHODS**

Credits	Max. Marks: 100
3	Internal/Continuous Assessment: 30
Duration of Examination:	End Semester Exams: 70

**Course Outcomes:**

By the end of this course, students should be able to:

- O5.0COM208E02.1: Explain the basic concepts of business research methods;
- O5.0COM208E02.2: Identify and analyze the problem and collect relevant literature and data for analysis;
- O5.0COM208E02.3: Learn ways to collect, analyze, present and interpret data;
- O5.0COM208E02.4: Able to formulate and present effective research reports.

**PART-A**

**UNIT 1: Introduction**

- 1.1 Meaning of research
- 1.2 Scope of research
- 1.3 Purpose of research
- 1.4 Components, concepts, construct definition, proposition and hypothesis
- 1.5 Unit of analysis-individual, organization, groups and data series
- 1.6 Deductive and inductive theory
- 1.7 Types of research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical

**UNIT 2: Review of literature, Research Problem and Research Proposal**

- 2.1 Collection of review of literature
- 2.2 Identification of research problem
- 2.3 Meaning of research proposal

- 2.4 Benefits of research proposal
- 2.5 Types of research proposal
- 2.6 Structuring the research proposal
- 2.7 Evaluating the research proposal

### **UNIT 3: Research Design**

- 3.1 Features of a good research design
- 3.2 Need and importance of research design
- 3.3 Classification of Research Design
- 3.4 Types of Research Design – Exploratory, Descriptive and Casual, Experiential Research Design

## **PART- B**

### **UNIT 4: Data Collection and Questionnaire Designing**

- 4.1 Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio)
- 4.2 Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity;
- 4.3 Meaning and Sources of Primary and Secondary Data;
- 4.4 Questionnaire Design; Census and Survey Method;
- 4.5 Criteria for questionnaire designing
- 4.6 Questionnaire design procedure
- 4.7 Questionnaire structure

### **UNIT 5: Sampling**

- 5.1 Types of sampling –Probability and non-probability sampling
- 5.2 Sampling frame, unit, Sample size, sampling errors
- 5.3 Data Analysis: Data Preparation and cleaning
- 5.4 Graphical Presentation of data: Frequency Distribution, Descriptive Statistics
- 5.5 Hypothesis Formulation and Testing

### **UNIT 6: Report writing**

- 6.1 Meaning, types and layout of research report
- 6.2 Steps in report writing
- 6.3 Citations, Bibliography and Annexure in report

**Practical Exercises:**

1. Prepare literature review from a topic of your choice involving business and economics.
2. Identify type of a research design that will be most appropriate in a given scenario.
3. Prepare a brief report following proper format in Word processing software.

Text Book:

1. Chawla Deepak, Sondhi Neena , Research Methodology ,Vikas Publishing

**Recommended Books:**

2. Kothari, C.R., Research Methodology, Vishwa Prakashan
3. Zikmund, William G., Business Research Methods, Cenage Publications
4. Copper, Donald R., Business Research Methods, Tata Mc Graw Hill

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (xxi) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xxii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

### Course Articulation Matrix

CO STATEMENT (Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
05.0COM208E02.1	3	3	3		3	2	3	3	3	3
05.0COM208E02.2	3	3	3		3	3	3	3	3	3
05.0COM208E02.3	3	3	3		2	2	2	3	3	3
05.0COM208E02.4	3	3	3		3	3	3	2	2	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2 - Medium**
- 3 - High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM209E02: INDIAN BUSINESS ENVIRONMENT**

Credits	Max. Marks: 100
3	Internal/Continuous Assessment: 30
Duration of Examination: 3Hrs	End Semester Exams: 70

**Course Outcomes:**

By the end of this course, students should be able to: (As per Blooms Taxonomy)

**05.0COM209E02.1:** To know different business environment concepts and their scope;

**05.0COM209E02.2:** To understand industrial policy and its impact on business environment;

**05.0COM209E02.3:** To analyze economic, social-cultural, political and technological environment;

**05.0COM209E02.4:** To assess Monetary and Fiscal Policies of India.

**PART-A**

**UNIT 1 Business Environment**

1. Nature, scope, and objectives of Business-Environment
2. Macro environment and Microenvironment
3. Environmental Analysis: Process and limitations of environmental analysis
4. Techniques of environmental scanning and monitoring
5. Environmental analysis and strategic management
6. Managing diversity in business

**UNIT 2 Economic Planning and Industrial Policy**

1. Meaning and Objectives of Industrial Policies
2. Need for Industrial Policies-Salient features of Industrial Policy
3. 1991 Industrial Policies
4. Open economy- Liberalization, Privatization and Globalization
5. NITI AAYOG and its objectives

6. Economic Planning impact on business environment
7. Ease of doing business- FEMA- Competition Act

### **UNIT 3 Business and Economic Environment**

- 3.1 Nature of Economic Environment
- 3.2 Economic factors-growth strategy
- 3.3 Basic economic system
- 3.4 Economic policies- new industrial policy
- 3.5 FEMA
- 3.6 Monetary and fiscal policies

## **PART- B**

### **UNIT 4 Business and Social-Cultural Environment**

- 4.1 Nature and impact of culture on business
- 4.2 Culture and globalization
- 4.3 Social responsibilities of business
- 4.4 Social Audit
- 4.5 Business ethics and corporate governance
- 4.6 Demographic environment population size
- 4.7 Migration and ethnic aspects

### **UNIT 5 Businesses and Political Environment**

- 5.1 Functions of state and Types of Political environment
- 5.2 Economic Roles of Government
- 5.3 Government and legal environment
- 5.4 Constitutional environment
- 5.5 Rationale and extent of state intervention

### **UNIT 6 Businesses and Natural and Technological Environment**

- 6.1 Features and impact of technology
- 6.2 Innovation, technological leadership
- 6.3 Sources of technological dynamics
- 6.4 Impact of technology on globalization
- 6.5 Transfer of technology (Concept and Impact)
- 6.6 Time lags in technology introduction

## 6.7 Status of technology in India; Management of technology

### **Practical Exercises:**

1. Prepare a flow chart on internal and external factors affecting business environment.
2. How did Apple expand its business boundaries? What were the threats to Apple Incorporation? (SWOT analysis of Apple)

### **Text Books:**

Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.

### **Recommended Books:**

1. Rangarajan, C.A.; Perspective in Economics, S. Chand & Sons, New Delhi
2. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
3. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.
4. Misra and Puri, Indian Economy, Himalaya Publishing House, New Delhi

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

(xxiii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxiv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix**

CO STATEMENT (Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
05.0COM209E02.1	3	2	3		3	3	3	3	3	3
05.0COM209E02.2	3	2			3	3	3	3	3	3
05.0COM209E02.3	3	2	3		3	3	3	3	3	3
05.0COM209E02.4	3	2	3		3	3	3	3	3	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2- Medium**
- 3- High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM210E02: ADVANCED COST ACCOUNTING**

Credits	Max. Marks: 100
3	Internal/Continuous Assessment: 30
Duration of Examination: 3 Hrs	End Semester Exams: 70

**Course Outcomes:**

By the end of this course, students should be able to:

- 05.0COM210E02:1 Break down and analyze costs, which aids in understanding the cost of production of a business.
- 05.0COM210E02:2 Prepare various cost accounting statements using various costing methods like unit costing, batch costing, job costing, process costing, contract costing, and service costing.
- 05.0COM210E02:3 Evaluate and use emerging costing techniques for monitoring and controlling business costs.
- 05.0COM210E02:4 Effectively communicate cost audit findings and cost reports to various stakeholders, including management, auditors, and regulatory bodies.

**PART-A**

**UNIT 1 Fundamental of cost determination**

- 1.1 Elements and behavior pattern of cost
- 1.2 Classification of costs for decision making: sunk cost; incremental cost, marginal cost, opportunity cost, replacement cost.
- 1.3 Techniques of costing: Unit costing, batch costing, job costing, process costing, contract costing, and service costing
- 1.4 Cost accounting with the use of Information technology.
- 1.5 Cost analysis: Meaning, objectives, and significance
- 1.6 Tools and techniques of cost analysis

**Unit 2: Costing method -I**

2.1 Unit costing or output costing: Meaning, costing procedure, the treatment of stocks, the treatment of scrap, and the production account; Price quotations and estimated cost sheet; and Practical exercise

2.2 Process costing: Meaning, characteristics, and procedure of process costing; Process losses and wastage: Types and accounting treatment-Practical exercise; abnormal gains; work in progress; Joint product and By-products- Practical exercise

### **UNIT 3 Costing methods-II**

3.1 Job Costing: Objective and procedure; Job cards and database, collecting direct cost of each job; application of job costing-Practical exercise; Comparison of job costing and process costing

3.2 Batch Costing: objective and procedure; Determination of Economic batch quantity (EBQ), ascertainment of cost for a batch, Preparation of batch cost sheet and treatment of spoiled and defective work- Practical problems

## **PART- B**

### **UNIT 4 Costing method-III**

4.1 Contract Costing: Ascertainment of cost of contract, features, and procedure; Difference between contract costing and job costing; Special points in contract costing; work in progress certified and uncertified; escalation clause; cost plus contract: advantages and disadvantages from contractor or contractee, Contract Account Preparation-Practical exercise

4.2 Service costing: Concept, component, benefits; Determination of cost and price of service industries; Service costing: only transport-Practical exercise

### **UNIT 5 Cost control techniques**

5.1 Cost control: Concept; techniques: Variance analysis and Earned value management (EVM)

5.2 Cost reduction: Concept; techniques: Value engineering and Lean costing

5.3 Target costing: Concept, elements, implementation, and Benefits

5.4 TQM costing: Concept and its parts, application, and Benefits; Distinguish between target and TQM costing

5.5 Life cycle costing: Purpose, components, advantages, and methods

## **UNIT 6 Cost audit and Report**

6.1 Cost Audit: objective, Scope, process, and Benefits; Cost audit techniques; Cost audit programme carried out; Cost audit Report; Cost auditor: Appointment, rights, and responsibility

6.2 Cost report: Purpose; types of cost report; benefits; preparation and presentation

6.3 Cost-specific ratios for control and decision making

6.4 Six-sigma technique

6.5 Latest emerging Cost accounting tools and techniques

### **Suggested Practical Exercise:**

1. Brainstorm and implement cost reduction initiatives to address identified cost drivers and improve cost efficiency.
2. Apply the Six Sigma strategy in a manufacturing company that produces automobile parts to identify and address the root causes of defects, reduce variation, and improve process efficiency.
3. Calculate the cost per unit for each product line or manufacturing process.
4. Explore opportunities to streamline production processes and reduce labor costs through automation or process improvements.

### **Text Book:**

1. Arora, M.N., Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
2. Maheshwari, S.N. and Mittal, S. N. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.

### **Recommended Books:**

1. Nigam, B.M. and Jain, I.C., Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
2. Arora, M.N., Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
3. Shukla, M. C., T. S. Grewal and M. P. Gupta, Cost Accounting: Text and Problems, S. Chand, New Delhi.
4. Maheshwari, S.N. and Mittal, S. N. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(xxv) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxvi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix**

CO STATEMENT (05.0COM210E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
05.0COM210E02:1	1	2	2	-	3	3	2	3	2	3
05.0COM210E02:2		3		3	-	-	3	3	-	3
05.0COM210E02:3	3	3		3	2	3	2	2	3	3
05.0COM210E02:4	3	-		2	-	-	-	-	-	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**      **1 - Low**  
   **2- Medium**  
   **3- High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.0COM211E02: TECHNOLOGY DISRUPTIONS IN FINTECH**

Credits

3

Duration of Examination: 3 hours

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcome:**

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

**05.0COM211E02.1:** Explain the fundamental concepts of block chain technology, crypto currency, and decentralized financing.

**05.0COM211E02.2:** Evaluate the potential applications and impact of block chain technology across various industries.

**05.0COM211E02.3:** Analyse the mechanisms of crypto currency mining, transactions, and security.

**05.0COM211E02.4:** Critically assess the principles and challenges of decentralized finance (DeFi).

**05.0COM211E02.5:** Develop basic smart contracts and understand their role in decentralized applications.

**05.0COM211E02.6:** Identify regulatory considerations and security risks associated with block chain and crypto currency, and propose mitigation strategies.

**PART A**

**Unit 1: Introduction to Blockchain Technology**

- 1.1 Understand the fundamental concepts of blockchain technology
- 1.2 Explore different types of blockchains and their applications
- 1.3 Analyse the impact of blockchain on various industries

**Unit 2: Cryptocurrency Basics**

- 2.1 Define cryptocurrency and its key characteristics
- 2.2 Examine the history and evolution of cryptocurrencies
- 2.3 Identify different types of cryptocurrencies and their users

### **Unit 3: Cryptocurrency Mining and Transactions**

- 3.1 Explain the process of cryptocurrency mining
- 3.2 Discuss the role of miners in securing the blockchain networks
- 3.3 Analyse cryptocurrency transactions and their verification mechanisms

## **PART B**

### **Unit 4: Decentralized Finance (DeFi) Principles**

- 4.1 Define decentralized finance (DeFi) and its core principles
- 4.2 Explore various DeFi protocols and applications
- 4.3 Evaluate the advantages and challenges of DeFi compared to traditional finance

### **Unit 5: Smart Contracts and Decentralized Applications (DApps)**

- 5.1 Understand the concept of smart contracts and their role in blockchain technology
- 5.2 Explore decentralized applications (DApps) and their use cases
- 5.3 Analyse real-world examples of smart contracts and DApps

### **Unit 6: Regulatory and Security Considerations**

- 6.1 Discuss the regulatory landscape surrounding blockchain and cryptocurrencies
- 6.2 Identify potential security risks associated with blockchain and DeFi
- 6.3 Explore best practices for mitigating security threats and ensuring compliance

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### **Evaluation Policy:**

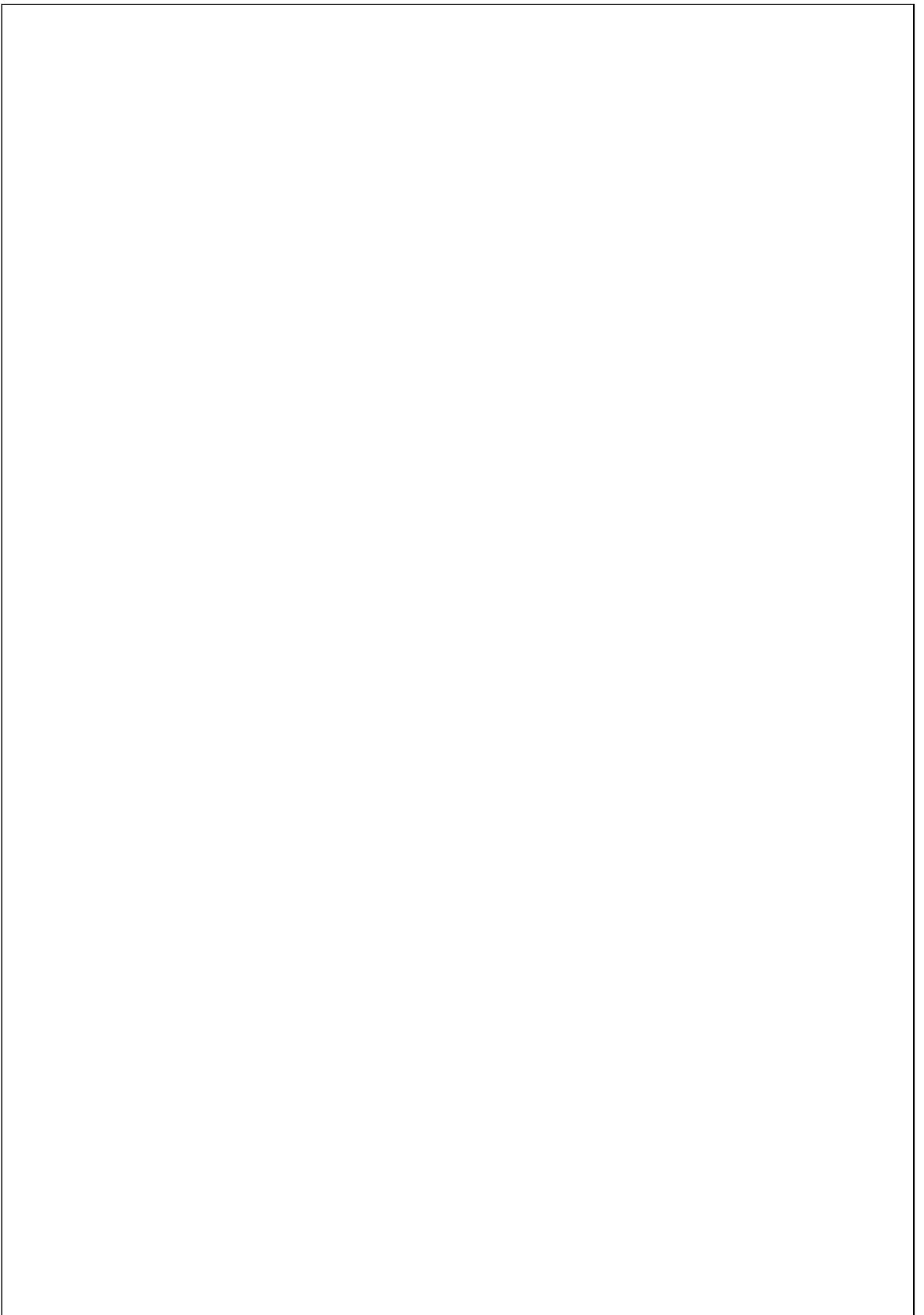
The evaluation will include two types of assessments:

(xxvii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%





# **SEMESTER-V**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM102C01: INDIRECT TAXATION**

Credits

**4**

**Duration of Examination: 3HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of this course, students should be able to

**05.5COM102C01.1** Gain conceptual knowledge of Goods and Services Act and Custom Act in India with practical case studies;

**05.5COM102C01.2** Interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply;

**05.5COM102C01.3** Evaluate the utilization of input tax credit and the provisions of reverse charge mechanism;

**05.5COM102C01.4** Analyse various returns under GST and payment of taxes; and

**05.5COM102C01.5** Evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.

**PART-A**

**UNIT 1 GST Concept and Structure**

**1.1** GST: concept and genesis

**1.2** Administrative mechanism: CGST, SGST, IGST

**1.3** Registration under GST: Persons liable for Registration under the Act, Types, Procedure

**1.4** Composition scheme

**UNIT 2 Levy and Collection of GST**

**2.1** Taxable event-Supply of goods and services, classification of goods and services, inter-state transaction of goods and services

**2.2** Types of supply,-exempt ,Zero-rated, Ecommerce Supply

**2.3** Place of supply of goods and services,

**2.4** Time of supply of goods and services

**2.5** Valuation of supply of goods and services

**UNIT 3 Tax Invoice and Special Provisions Relating to Job Work**

**3.1** Invoice Rules and Tax Invoice, E-Invoice , Credit/Debit Notes

**3.2** Special Provisions Relating to Job Work Job Work

**PART- B**

#### **UNIT 4 Input Tax Credit and Reverse Charge Mechanism**

- 4.1 Input tax credit and its matching
- 4.2 Conditions for claiming Input Tax Credit
- 4.3 Procedure for claiming Input Tax Credit on Inputs and on Capital Goods
- 4.4 Blocked credits
- 4.5 ITC in special cases: Input service distributor,
- 4.6 Reverse charge mechanism
- 4.7 Refund under GST

#### **UNIT 5 Payment of tax and filing of returns**

- 5.1 Payment mechanism
- 5.2 Returns under GST regime , Filing of Returns
- 5.3 Taxability of e-commerce
- 5.4 Audit, demand, recovery, Appeals
- 5.5 Miscellaneous topic in GST: E-way bill,

#### **UNIT 6 Customs Law**

- 6.1 Basic concepts and various types of custom duties
- 6.2 Import and Export Procedure
- 6.3 Special provisions regulating baggage

#### **Text Book**

1. CA (Dr) K M Bansal, GST and Customs Law, Taxmann Publication, New Delhi

#### **Recommended Books:**

1. Bare Act on GST Act and Draft Rules, Indirect Tax Committee, Sahitya Bhawan Publications, Agra.
2. Chitresh Gupta and Shilpi Gupta, An Insight into Goods and Services Tax, Young Global Publications, New Delhi.
3. S.S. Gupta, GST How to meet Your Obligation; Volume 1 and 2, Taxmann Publication, New Delhi.
4. V.S. Datey, Indirect Tax Law and practice, Taxmann Publications, New Delhi.
5. V.S. Datey, Ready Reckoner, Taxmann Publication, New Delhi.

*All updates six months before the examination would be relevant.*

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (i) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (ii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix :**

CO Statement	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03
<b>05.5COM102C01</b>										
<b>05.5COM102C01.1</b>	-	3	2	1	1	-	-	3	1	2
<b>05.5COM102C01.2</b>	3	-	-	2	-	2	-	2	-	1
<b>05.5COM102C01.3</b>	3	2	-	2	-	-	1	2	-	1
<b>05.5COM102C01.4</b>	3	-	-	1	3	-	2	-	3	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation: 1 – Low**

**2– Medium**

**3– High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM101C01: FINANCIAL MANAGEMENT**

Credits

4

**Duration of Examination: 3HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of the course, a student will be able to:

**05.5COM101C01.1** Understand the financial management concepts and its important functions taking into account other relevant financial issues.;

**05.5COM101C01.2** Analyse basic fundamentals and tools and techniques of Corporate Financial Management;

**05.5COM101C01.3** Interpret the application of financial management for decision making; and

**05.5COM101C01.4** Apply business information and financial theory in investment decisions.

**PART - A**

**Unit 1: Introduction to Financial Management**

1.1 Nature; scope; objectives and functions of financial management

1.2 Role of finance manager

1.3 Concept of cash flow and time value of money

**Unit 2: Capital Budgeting**

2.1 Meaning; process and kinds of capital budgeting decisions

2.2 Techniques of evaluating capital budgeting decisions

2.3 Capital rationing; risk analysis in capital budgeting

**Unit 3: Sources of funds**

3.1 Introduction

3.2 External sources of finance: Importance; advantages and limitations

3.3 Internal Sources of Finance: Importance; advantages and limitations

**PART - B**

**Unit 4: Capital Structure**

4.1 Capital structure theories

4.2 Cost of capital

4.3 Leverage: Meaning; types; EBIT-EPS analysis

**Unit 5: Working Capital Management**

5.1 Meaning; objectives of working capital management

5.2 Management of cash

5.3 Management of receivables

5.4 Management of inventory

**Unit 6: Dividend Decisions****(6 lectures)**

- 6.1 Meaning; types of dividends
- 6.2 Determinants of dividend policy
- 6.3 Dividend theories

**Text Book:**

R.P. Rustogi, Fundamentals of Financial Management, Taxmann Publications Private Limited.

**Recommended Books:**

1. I.M. Pandey, Financial Management, Vikas Publishing, New Delhi.
  2. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
  3. M.Y. Khan, and P.K. Jain, Financial Management, Tata McGraw Hill, New Delhi.
  4. S.A. Ross, R.W. Westerfield, and J.Jaffe, Corporate Finance, Tata McGraw Hill, New Delhi.
- Only latest available editions of the books are recommended.*

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (iii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (iv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination



## MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

### 05.5COM151C06: SUMMER INTERNSHIP REPORT

Credits

4

Duration of Examination: 3HRS

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

#### Course outcomes:

By the end of the course, a student will be able to:

**05.5COM151C06.1.** Understand the working of the organization/company/industry;

**05.5COM151C06.2.** Take up an in-depth study of an issue /problem in the area of specialization;

**05.5COM151C06.3.** Inculcate innovative and creative skills in problem solving.

#### Course Articulation Matrix:

CO Statement (05.5COM151C06)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>05.5COM151C06.1</b>	3	-	-	1	-	2	-	2	3	1
<b>05.5COM151C06.2</b>	-	-	-	1	-	-	2	1	-	-
<b>05.5COM151C06.3</b>	-	3	-	-	-	2	-	2	-	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation: 1 – Low**

**2- Medium**

**3- High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM103E05: FUNDAMENTALS OF BUSINESS ANALYTICS**

Credits

3

**Duration of Examination: 3HRS**

Max. Marks:100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of the course, a student will be able to:

05.5COM103E05.1 To achieve and establish vital understanding of big data application in business intelligence.

05.5COM103E05.2 To institute the concept of systematic transformation of process-oriented Data into information of underlying business process.

05.5COM103E05.3 To exhibit knowledge of data analysis techniques and to apply principles of data sciences integrating enterprise reporting.

**PART - A**

**Unit 1: Introduction To The BA**

1.1 Business Analysis -Business Analyst - The evolving role of the Business Analyst

1.2 The BA roadmap: different levels of business analysis

1.3 The basic rules of Business & Business Analysis

1.4 Classical Requirements and Tasks performed by Business Analysts.

1.5 Project Definition and Scoping: Aspects - Projects phases - Project approaches (Waterfall, Agile, Iterative, Incremental) - The role of the BA across the project lifecycle.

**Unit 2: Information Technology Applications**

2.1 Business view of Information Technology Applications

2.2 Core business process – Baldrige Business Excellence framework

2.3 Key purpose of using IT in business - Enterprise Applications - Information users and their requirements.

2.4 Data Definition: Types of Data – Attributes and Measurement – Types of data sets – Data quality – Types of Digital Data.

**Unit 3: OLTP and OLAP**

3.1 Introduction to OLTP and OLAP – OLTP – OLAP – Different OLAP Architectures

3.2 OLTP and OLAP – Data models for OLTP and OLAP

3.3 Role of OLAP Tools in BI Architecture. Business Intelligence – Business Intelligence defined – Evolution of BI and Role of DSS, EIS, MIS and Digital Dashboards

3.4 Need for BI – BI value chain – Introduction to Business Analytics. BI Definitions and Concepts – BI Component Framework – Need for BI – BI Users

**PART - B**

**Unit 4: Data Integration**

4.1 Data Integration – Data Warehouse – Goals

4.2 Data sources – Extract – Transform, Load – Data Integration – Technologies – Data Quality maintenance – Data profiling.

4.3 Data Modelling – Basics – Types – Techniques – Fact table – Dimension Table

4.4 Typical Dimensional Models – Dimensional modeling life cycle – Designing the

Dimensional Model.

### **Unit 5: KPIs and Performance Management**

5.1 Measures, Metrics, KPIs and Performance Management – Definition - Measurement system terminology

5.2 Role of Metrics and metrics supply chain – fact based decision making and KPIS use of KPIs –potential source for metrics.

5.3 Enterprise Reporting – Report standardization – Balanced score card – dashboards – scoreboards vs. dashboards.

5.4 BI in Real world – BI and mobility – BI and cloud computing – BI for ERP systems –Social CRM and BI.

### **Unit 6: Contemporary Issues**

6.1 Expert seminars and lectures

#### **Recommended Readings:**

1. RN Prasad, Seema Acharaya - Fundamentals of Business Analytics – Wiley – Revised Edition 2015.
2. Pang-Ning Tan, Michael Steinbach, Vipin Kumar – Introduction to Data Mining – Pearson Education - Revised Edition 2015.
3. Haydn Thomas – Demonoid – Business Analysis Fundamentals – Pearson Education – 2015 Revised Edition

***Only latest available edition books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (v) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (vi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

#### **Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
05.5COM103E05										
05.5COM103E05.1	<b>3</b>		<b>2</b>		<b>3</b>			<b>2</b>	<b>3</b>	
05.5COM103E05.2		<b>2</b>	<b>3</b>		<b>2</b>		<b>3</b>			<b>3</b>
05.5COM103E05.3	<b>3</b>				<b>2</b>			<b>1</b>	<b>3</b>	<b>2</b>

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2- Medium**
- 3- High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**O5.5COM104E05: AUDIT & ASSURANCE**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

Unit Number	Particulars
<b>A</b>	<b>Audit framework and regulation</b>
1	The concept of audit and other assurance engagements
a)	Identify and describe the objective and general principles of external audit engagements.
b)	Explain the nature and development of audit and other assurance engagements.
c)	Discuss the concepts of accountability, stewardship and agency.
d)	Define and provide the objectives of an assurance engagement.
e)	Explain the five elements of an assurance engagement.
f)	Describe the types of assurance engagement
g)	Explain the level of assurance provided by an external audit and other review engagements and the concept of true and fair presentation.
2.	External audits
a)	Describe the regulatory environment within which external audits take place.
b)	Discuss the reasons and mechanisms for the regulation of auditors.
c)	Explain the statutory regulations governing the appointment, rights, removal and resignation of auditors.
d)	Explain the regulations governing the rights and duties of auditors
e)	Describe the limitations of external audits.
f)	Explain the development and status of International Standards on Auditing (ISAs).
g)	Explain the relationship between International Standards on Auditing and national standards.
3.	Corporate governance
a)	Discuss the objectives, relevance and importance of corporate governance.
	Discuss the provisions of international codes of corporate governance (such as OECD) that are most relevant to auditors.
	Describe good corporate governance requirements relating to directors' responsibilities (e.g. for risk management and internal control) and the reporting responsibilities of auditors.

	Evaluate corporate governance deficiencies and provide recommendations to allow compliance with international codes of corporate governance.
	Analyse the structure and roles of audit committees and discuss their benefits and limitations.
	Explain the importance of internal control and risk management.
4.	Professional ethics and ACCA's Code of Ethics and Conduct
	Define and apply the fundamental principles of professional ethics of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.
	Define and apply the conceptual framework, including the threats to the fundamental principles of self-interest, self-review, advocacy, familiarity, and intimidation.[
	Discuss the safeguards to offset the threats to the fundamental principles.
	Describe the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality
<b>B</b>	<b>Planning and risk assessment</b>
1.	Obtaining, accepting and continuing audit engagements
	Discuss the requirements of professional ethics and ISAs in relation to the acceptance / continuance of audit engagements.
	Explain the preconditions for an audit.
	Explain the process by which an auditor obtains an audit engagement.
	Discuss the importance and purpose of engagement letters and their contents
	Explain the overall objectives and importance of quality management procedures in conducting an audit.
	Explain the quality management procedures which should be in place over engagement resources, engagement performance, monitoring and remediation and compliance with ethical requirements.
	Evaluate quality management deficiencies and provide recommendations to allow compliance with quality management requirements.
1.	Objective and general principles
	Identify the overall objectives of the auditor and the need to conduct an audit in accordance with ISAs.
	Explain the need to plan and perform audit engagements with an attitude of professional scepticism, and to exercise professional judgment.
	Explain and describe the relationship between the overall audit strategy and the audit plan.
	Explain the difference between an interim and final audit.
	Describe the purpose of an interim audit, and the procedures likely to be adopted at this stage in the audit.
	Describe the impact of the work performed during the interim audit on the final audit.

	Explain the need for, and the importance of, audit documentation.
	Describe the form and contents of working papers and supporting documentation.
	Explain the procedures to ensure safe custody and retention of working papers.
<b>C</b>	<b>Internal control</b>
1	Systems of internal control
	Explain why an auditor needs to obtain an understanding of the components of internal control relevant to the preparation of the financial statements
	Describe and explain the five components of a system of internal control  i) control environment ii) the entity's risk assessment process, iii) the entity's process to monitor the system of internal control iv) the information system and communication v) control activities
2	The use and evaluation of systems of internal control by auditors
a)	Explain how auditors record systems of internal control including the use of narrative notes, flowcharts and questionnaires.
	Evaluate internal control components, including deficiencies and significant deficiencies in internal control.
	Discuss the limitations of internal control components.
3	Tests of controls
	Describe computer systems controls including general IT controls and information processing controls
	Describe control objectives, control procedures, control activities, direct controls, indirect controls and tests of controls in relation to:  i) The sales system; ii) The purchases system iii) The payroll system iv) The inventory system v) The bank and cash system vi) Non-current assets
4	Communication on internal control
	Discuss the requirements and methods of how reporting significant deficiencies in internal control are provided to management and those charged with governance.
	Explain, in a format suitable for inclusion in a report to management, significant deficiencies within a system of internal control and provide control recommendations for overcoming these deficiencies to management.
	Discuss the need for auditors to communicate with those charged with governance.
5	Internal audit and governance and the differences between external audit and internal audit

	Discuss the factors to be taken into account when assessing the need for internal audit.
	Discuss the elements of best practice in the structure and operations of internal audit.
	Compare and contrast the role of external and internal audit.[
6	The scope of the internal audit function, outsourcing and internal audit assignments
	Discuss the scope of internal audit and the limitations of the internal audit function.
	Explain outsourcing and the associated advantages and disadvantages of outsourcing the internal audit function.
	Discuss the nature and purpose of internal audit assignments including value for money, IT, financial, regulatory compliance, fraud investigations and customer experience.
	Discuss the nature and purpose of operational internal audit assignments.
	Describe the format and content of internal audit review reports and make appropriate recommendations to management and those charged with governance.
D	Audit evidence
1	Assertions and audit evidence
	Explain the assertions contained in the financial statements about:  (i) Classes of transactions and events and related disclosures; (ii) Account balances and related disclosures at the period end.
	Describe audit procedures to obtain audit evidence, including inspection, observation, external confirmation, recalculation, re-performance, analytical procedures and enquiry.
	Discuss the quality and quantity of audit evidence.
	Discuss the relevance and reliability of audit evidence.
2	Audit procedures
	Discuss substantive procedures for obtaining audit evidence.
	Discuss and provide examples of how analytical procedures are used as substantive procedures.
	Discuss the problems associated with the audit and review of accounting estimates.
	Describe why smaller entities may have different control environments and describe the types of evidence likely to be available in smaller entities.
	Discuss the difference between tests of controls and substantive procedures
3	Audit sampling and other means of testing
	Define audit sampling and explain the need for sampling.
	Identify and discuss the differences between statistical and non-statistical sampling.
	Discuss and provide relevant examples of the application of the basic principles of statistical sampling and other selective testing procedures.

	Discuss the results of statistical sampling, including consideration of whether additional testing is required.
4	The audit of specific items For each of the account balances stated in this sub-capability: Explain the audit objectives and the audit procedures to obtain sufficient, appropriate evidence in relation to the following:
	a. Receivables:  i) direct confirmation of accounts receivable ii) other evidence in relation to receivables and prepayments iii) other evidence in relation to current assets and iv) completeness and occurrence of revenue.
	a. Inventory:  i) inventory counting procedures in relation to year-end and continuous inventory systems ii) cut-off testing iii) auditor's attendance at inventory counting iv) direct confirmation of inventory held by third parties v) valuation and vi) other evidence in relation to inventory.
	a. Payables and accruals:  i) supplier statement reconciliations and direct confirmation of accounts payable ii) obtain evidence in relation to payables and accruals iii) other evidence in relation to current liabilities and iv) purchases and other expenses, including payroll.
	a. Bank and cash:  i) bank confirmation reports used in obtaining evidence in relation to bank and cash ii) other evidence in relation to bank and iii) other evidence in relation to cash.
	a. Tangible and intangible non-current assets  i) evidence in relation to non-current assets ii) depreciation and iii) profit/loss on disposal.
	a. Non-current liabilities, provisions and contingencies:  i) evidence in relation to non-current liabilities and ii) provisions and contingencies.
	a. Share capital, reserves and directors' emoluments:  i) evidence in relation to share capital, reserves and directors' emoluments.
5	Automated tools and techniques
	a. Explain the use of automated tools and techniques in the context of an audit, including the use of audit software, test data and other data analytics tools. [

	a. Discuss and provide relevant examples of the use of automated tools and techniques including test data, audit software and other data analytics tools.
6	The work of others
	a. Discuss why auditors rely on the work of others.
	a. Discuss the extent to which external auditors are able to rely on the work of experts, including the work of internal audit.
	a. Explain the audit considerations relating to entities using service organisations.
	a. Explain the extent to which reference to the work of others can be made in the independent auditor's report.
7	Not-for-profit organisations
	a. Apply audit techniques to not-for-profit organisations.
<b>E</b>	<b>Review and reporting</b>
1	Subsequent events
	a. Explain the purpose of a subsequent events review.
	a. Explain the responsibilities of auditors regarding subsequent events.
	a. Discuss the procedures to be undertaken in performing a subsequent events review.
2	Going concern
	a. Define and discuss the significance of the concept of going concern.
	a. Explain the importance of and the need for going concern reviews.
	a. Explain the respective responsibilities of auditors and management regarding going concern.
	a. Identify and explain potential indicators that an entity is not a going concern.
	a. Discuss the procedures to be applied in performing going concern reviews.
	a. Discuss the disclosure requirements in relation to going concern issues.
	a. Discuss the reporting implications of the findings of going concern reviews.
3	Written representations
	a. Explain the purpose of and procedure for obtaining written representations.
	a. Discuss the quality and reliability of written representations as audit evidence.
	a. Discuss the circumstances where written representations are necessary and the matters on which representations are commonly obtained.
4	Audit finalisation and the final review
	a. Discuss the importance of the overall review in ensuring that sufficient, appropriate evidence has been obtained.
	a. Describe procedures an auditor should perform in conducting their overall review of financial statements

	a. Explain the significance of uncorrected misstatements.
	a. Evaluate the effect of dealing with uncorrected misstatements.
5	The Independent Auditor's Report
	a. Identify and describe the basic elements contained in the independent auditor's report.
	a. Explain unmodified audit opinions in the auditor's report.
	a. Explain the circumstances in which a modified audit opinion may be issued in the auditor's report.
	a. Explain the impact on the auditor's report when a modified opinion is issued.
	a. Describe the format and content of key audit matters, emphasis of matter and other matter paragraphs.
F	Employability and technology skills
1	Use computer technology to efficiently access and manipulate relevant information.
2	Work on relevant response options, using available functions and technology, as would be required in the workplace.
3	Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
4	Present data and information effectively, using the appropriate tools.

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(vii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(viii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**O5.5FLFR201E05: FRENCH-II**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

**O5.5FLFR201E05.1** Identify key details in a short, highly-contextualized audio text dealing with a familiar topic, relying on repetition and extra linguistic support when needed

**O5.5FLFR201E05.2** Provide basic information about activities, likings and disliking.

**O5.5FLFR201E05.3** Express or/and justify opinions and give responses using equivalents of different verbs. Differentiate certain patterns of behavior in the cultures of the French-speaking world and the student's native culture.

**O5.5FLFR201E05.4** Make oral presentations which require group work and preparation.

**O5.5FLFR201E05.5** Improve on advance vocabulary by incorporating idiomatic expressions and literary concepts.

**O5.5FLFR201E05.6** Express personal opinions and perspectives on specific readings.

**PART - A**

**Unit 1- Parler de ses habitudes quotidiennes**

1.1 Les verbes pronominaux

1.2 Décrivez votre journée

1.3 Les verbes en -er,ir

**Unit 2- Les repas**

2.1 Les articles partitifs

2.2 Dialogue au restaurant

2.3 La carte de menu

**Unit 3- Nommez et localiser des lieux dans la ville Informations sur le climat**

3.1 Prepositions

3.2 Asking & telling the way

3.3 Les saisons et Les expressions de la saison

**PART - B**

**Unit 4- Les moments**

4.1 La position des adjectifs

4.2 La negation

4.3 Les adjectifs possessives

4.4 Project based on civilization

### **Unit 5-Demander à quelqu'un son identité**

Trois forme d'interrogation

5.1 Les adverbs interrogatifs

5.2 Les verbes <<savoir>> et <<connaître>>

### **Unit 6- Suivre des instructions simples**

6.1 Les adjectifs demonstratifs

6.2 L'impératif

6.3 Comprehension

### **Text Books/Reference Books/ Suggested Readings:**

1. Alter Ego Level One Textbook, Annie Berthet, Catherine Hugot, Veronique M Kizirian, Hachette Publications
2. Apprenons Le Francais II & III, Mahitha Ranjit, Saraswati Publications

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (ix) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (x) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

### **Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

### **Weblinks:**

[www.isl.com](http://www.isl.com)

[www.françaisfacile.com](http://www.françaisfacile.com)

### Course Articulation Matrix

CO STATEMENT (Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
O5.5FLFR201E05.1	2	2	-	-	-	-	1
O5.5FLFR201E05.2	-	1	-	-	-	-	3
O5.5FLFR201E05.3	-	-	3	2	-	-	2
O5.5FLFR201E05.4	3	3	1	-	-	-	-
O5.5FLFR201E05.5	2	-	3	1	-	-	-
O5.5FLFR201E05.6	1	3	2	-	-	-	-

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2 - Medium**
- 3 - High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**O5.5FLGR201E05: GERMAN – II**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

**O5.5FLGR201E05.1** Students will be able to understand difference between the cases and apply the same while formulating sentences.

**O5.5FLGR201E05.2** Students will be able to write short essays on familiar topics. They will have knowledge of Tenses.

**O5.5FLGR201E05.3** Students will be able to make indirect questions using appropriate pronouns and cases.

**O5.5FLGR201E05.4** Students will be able to describe either daily routine using equivalents of different verbs. They will be able to make request or order someone using appropriate grammar constructs.

**O5.5FLGR201E05.5** Students will be able to identify home vocabulary in the German language & describe their home.

**O5.5FLGR201E05.6** Students will be able to give reasons or justification by using conjunctions and connectors.

**PART – A**

**Unit 1 Accusative**

1.1 Accusative mit personal pronoun

1.2 Accusativ mit Possesive pronoun

1.3 Revision

1.4 Ja/nein frage

**Unit 2 Tenses**

2.1 Präteritum mit sein

2.2 Präteritum mit haben

2.3 Nicht oder Kein

**Unit 3 Kasus**

3.1 Introduction to Dativ

3.2 Artikel im Dativ

3.3 Quiz Activity

**PART – B**

**Unit 4 trennbaren verben**

4.1 Separable verbs

4.2 non-Separable verbs

4.3 Imperativ

## **Unit 5 wohnung**

5.1 Wohnung vokabular

5.2 Wohnung beschreibung

5.3 Oktoberfest Activity

## **Unit 6 Konjunktion**

6.1 Co-ordinting

6.2 Subordinting

6.3 Presentation

6.4 Revision

### **Text Books/Reference Books:**

- 1.** Rita Maria Niemann, Cornelsen, Studio d A1: Deutsch als Fremdsprache, Volume 6
- 2.** Dallapiazza, Rosa-Maria and Jan, Eduard von. Tangram aktuell 1. Deutsch als Fremdsprache Tangram aktuell 1 - Lektion 1-4: Deutsch als. (Hueber Verlag).
- 3.** Dallapiazza, Rosa-Maria and Jan, Eduard von. Tangram aktuell 1. Deutsch als Fremdsprache Tangram aktuell 1 - Lektion 5-8: Deutsch als. (Hueber Verlag)
- 4.** Paul Rusch,; Langenscheidt and Klett

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (xi) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM108E02: ENTREPRENEURSHIP DEVELOPMENT**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Objectives:**

**05.5COM108E02.1.** Understand the Business Model and the importance of iterating the MVP at regular intervals to ensure that you run a successful business.

**05.5COM108E02.2.** Create a customer acquisition plan, media plan and distribution channel for a venture.

**05.5COM108E02.3.** Identify the different types of key activities and key resources typically involved in a venture.

**05.5COM108E02.4.** Determine the sources and uses of funds and strategies for firm growth.

**Part A**

**Unit 1: Business Model and Iterating the Minimum Viable Product (MVP)**

1.1 Business Model Canvas

1.2 Designing MVP Iteration and building MVP

1.3 Intellectual property rights: patents, trademarks, copyrights, trade secrets, design, geographical indication

**Unit 2: Customer development**

2.1 Customer Acquisition

2.2 Customer Relationship

2.3 Media Channels and Media Planning

2.4 Sales and distribution channel strategy

**Unit 3: Starting Operations**

3.1 Introduction to key activities and key resources

3.2 Introduction and Identification of key partners

3.3 Business Structure and legal entities

3.4 Compliance checklist and operations plan

**Part B**

**Unit 4: Entrepreneurial Finance**

4.1 Costs, revenues and pricing

4.2 Basic Financial Plan

4.3 Bootstrapping, sources of funds and uses of funds

**Unit 5: Writing a business plan**

5.1 Introduction to business plan

5.2 Outline of the business plan

5.3 Presenting business plan to investors

**Unit 6: Strategies for firm growth**

6.1 Strategies for firm growth

6.2 Internal growth strategies

### 6.3 External growth strategies

#### 6.4

#### **Suggestive Practical Exercises**

The learners should:

1. Use Osterwalder's Business Model Canvas to study an existing entrepreneurial business from your locality.
2. List the sectors of interest of any 10 active angel funds and venture capitalist funds by looking at their current portfolio.
3. Draw out a consumer map for a product of your choice.
4. Write a short report on the distribution channels of any the following products: T-Shirts or Mobile Phones. Cover aspects including structure of channel, margins, responsibilities etc.
- 5.

#### **Text Book:**

1. Roy Rajeev, Entrepreneurship, Oxford Higher Education, New Delhi.

#### **Recommended readings:**

1. Barringer, Bruce R., and Ireland, Duane R., Entrepreneurship, Pearson Education, New Delhi.
2. Mullins, John, The new business road test, Prentice Hall

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### **Evaluation Policy:**

The evaluation will include two types of assessments:

- (xiii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xiv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**O5.5COM109E02: SERVICES MARKETING**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of this course, students should be able to:

**O5.5COM109E02.1:** Understand the concept of services and intangible products.

**O5.5COM109E02.2:** Explore the dynamics of service industry and marketing mix in service marketing

**O5.5COM109E02.3:** Examine the service marketing techniques applied in various sectors

**O5.5COM109E02.4:** Analyse the role and relevance of Quality in Services and acknowledge the application of service marketing techniques in other sectors.

**PART-A**

**UNIT 1: Introduction**

- 1.1 Marketing Services: Introduction, Emergence and Growth of the service sector, Concept of services, Nature of services, Intangible and tangible services, Distinguish features of services
- 1.2 Characteristics of services: Classification of service designing of the service, blueprinting using technology, building service aspirations, Self Service Technologies (SST)
- 1.3 The Service Product; Relationship of services and the organization; Services as an opportunity

**UNIT 2: Marketing Mix in Service Marketing**

- 2.1 The seven Ps: product decisions, pricing strategies and tactics, promotion of service and distribution strategies of services
- 2.2 Additional dimension in service marketing: people, physical evidence and process
- 2.3 Service Product and Branding: Flower of services, Branding services, Brand equity in services, new service development

**UNIT 3: Effective Management of Service Marketing**

- 3.1 Marketing demand and supply through capacity planning and segmentation
- 3.2 Internal marketing of services, External versus internal orientation of Service strategy
- 3.3 Services training and hiring; Motivation and Employee Management in the service sector
- 3.4 Factors affecting attempts of Services Differentiation
- 3.5 Case Study on Waterstons, Business Analysis and Computer Consultancy

**PART- B**

**UNIT 4: Delivering Quality Service**

- 4.1 Causes of services: quality gaps; the customer expectations versus perceived service gap; factors and techniques to resolve this gap
- 4.2 Defining service quality; Researching service quality; Service Quality Benchmarking (Servqual, TUV, ISO); Setting quality standards; Organizing and Implementing Service Quality
- 4.3 Factors affecting service quality management
- 4.4 Case study on ICICI One Source – Improving Service Quality

### **UNIT 5: Service Excellence**

5.1 Enabling service excellence; Delivering Value - Customer and customer value proposition and value creation and services;

5.2 Service failure and recovery

5.3 Service Excellence with special references to: Financial services, Health Services, Tourism and Hospitality Services, Professional and Educational Services, Public Utility Services

### **UNIT 6: Service Excellence and Customer Relationship Management**

6.1 Customer Loyalty, Customer demand, Developing relationship with customers

6.2 Near-shoring and Re-shoring; Services and the Gig Economy

6.3 Competitors of the Indian Service Industry

6.4 Future of Service Industry in India and worldwide

### **Suggestive Practical Exercises**

The learners should:

1. Relevant and important articles from academic linked journals in the domain of Management such as Harvard Business Review, Strategy and Management and MIT Sloan Management Review among others of a comparable quality.

2. Research reports put out by management bodies such as McKinsey and Company, KPMG and Deloitte among others.

3. Classroom presentations by the students on teacher assigned topics.

### **Text Book:**

1. S.M. Jha, Services marketing, Himalaya Publishers, India

### **Recommended Books:**

1. Baron Steve and Harris Kim, Services Marketing: Text and Cases, Second Edition. Palgrave Macmillan

2. Dr. L. Natarajan Services Marketing, Margham Publications, Chennai.

3. Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill [Chapter 1]

4. Dr. B. Balaji, Services Marketing and Management, S. Chand & Co , New Delhi.

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

(xv) Continuous or formative assessments (in the form of end semester examination or

term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xvi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

#### Assessment Tools:

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

#### Course Articulation Matrix

CO STATEMENT (05.5COM109E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
05.5COM109E02.1	3	3	3	2	2	3	3	3	3	2
05.5COM109E02.2	3	3	2	2	3	2	3	3	3	2
05.5COM109E02.3	3	2	3	2	3	3	2	3	3	2
05.5COM109E02.4	3	3	2	3		2	2	2		2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2 - Medium**
- 3 - High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM110E02: INTERNATIONAL BUSINESS**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of the course, a student should be able to:

**05.5COM110E02.1:** Students will be able to recall the historical evolution, key theories, and major trade policies and agreements in international trade;

**05.5COM110E02.2:** Students will demonstrate an understanding of the relationship between international trade and economic development, including the roles of trade liberalization and trade policies;

**05.5COM110E02.3:** Students will be able to analyze the structure and functions of international financial markets, including foreign exchange and capital markets, and the impact of multinational corporations on global trade; and

**05.5COM110E02.4:** Students will critically evaluate the effects of globalization and regional economic integration on trade patterns, economic stability, and development, as well as the challenges and opportunities these phenomena present.

**PART – A**

**UNIT 1: Foundations of International Trade**

1.1 Historical Evolution of International Trade: Understanding the historical development and significance of international trade.

1.2 Theories of Comparative Advantage: Exploring theories such as absolute advantage, comparative advantage, and factor proportions theory.

1.3 Patterns of International Trade: Analyzing the patterns, trends, and determinants of international trade flows.

1.4 Trade Policies and Agreements: Overview of trade policies, tariffs, quotas, and the role of international trade agreements like WTO, NAFTA, ASEAN, SAARC and OECD.

**UNIT 2: International Trade and Economic Development**

Trade and Business Growth: Understanding the relationship between international trade and business growth.

2.2 Trade Liberalization and Business Expansion: Analysing the impact of trade liberalization policies on business expansion and economic development.

2.3 Trade Imbalances and Business Strategy: Exploring the causes and consequences of trade imbalances and the need for structural adjustment policies for businesses.

**UNIT 3: International Financial Markets**

3.1 Overview of International Financial Markets: Understanding the structure and functions of international financial markets.

3.2 Foreign Exchange Markets: Analyzing the operation of foreign exchange markets, exchange rate determination, and factors influencing exchange rate movements.

3.3 International Capital Markets: Exploring international bond markets, equity markets, and their role in global capital flows.

3.4 Multinational Corporations and Foreign Direct Investment: Understanding the role of multinational corporations in international investment and their impact on host and home countries.

## **PART - B**

### **UNIT 4: Foreign Trade Policy Analysis**

4.1 Trade Policy Instruments: Overview of trade policy instruments such as tariffs, subsidies, and non-tariff barriers.

4.2 Trade Policy Analysis: Methods and tools for analyzing the effects of trade policies on trade patterns, welfare, and economic growth.

4.3 Trade Disputes and Resolution Mechanisms: Understanding mechanisms for resolving trade disputes, including WTO dispute settlement procedures.

### **UNIT 5: International Financial Management**

5.1 International Monetary System: Overview of the evolution and functioning of the international monetary system.

5.2 Balance of Payments: Analysis of balance of payments accounts, their components, and implications for macroeconomic policy.

5.3 Exchange Rate Management: Strategies for exchange rate management, including fixed and floating exchange rate regimes.

5.4 International Financial Risk Management: Techniques for managing currency risk, interest rate risk, and other financial risks in international business operations.

### **UNIT 6: Globalization and Economic Integration**

6.1 Globalization Trends: Examining the process of globalization, its drivers, and implications for national economies.

6.2 Regional Economic Integration: Analysis of regional economic integration initiatives such as customs unions, common markets, and economic and monetary unions.

6.3 Challenges and Opportunities of Globalization: Assessing the challenges and opportunities posed by globalization for developing and developed economies.

### **Suggestive Practical Exercises**

1. Students will create a timeline of significant events in the history of international trade, including the establishment of major trade agreements such as the WTO, NAFTA, and the EU. They will present their timelines in a visual format (e.g., infographic or poster) and discuss the impact of these events on global trade patterns.
2. Students will engage in a role-playing activity where they represent different countries with varying resources. They will apply theories of absolute and comparative advantage to negotiate trade deals with each other. The goal is to maximize their country's economic welfare by specializing in the production of certain goods and trading with others.

3. Students will perform a comparative analysis of two countries, one that has adopted significant trade liberalization policies and one that has not. They will research and compare economic growth indicators, income distribution, and poverty levels over a decade. The findings will be presented in a research paper.
4. They will trade different currencies based on real-time exchange rate data and factors influencing currency movements (e.g., interest rates, inflation, political events). Students will keep a trading journal documenting their decisions and the outcomes, which will be submitted for review.

**Text Book:**

1. Krugman, Paul and Maurice Obstfeld, "International Trade: Theory and Policy", Pearson Education.

**Recommended Books:**

1. Gowland, David and Angus Cameron, "International Trade and Finance", Oxford University Press.
2. Singh, Bhupinder and Sanjay Sharma, "International Trade Finance: A Practical Guide for India", McGraw Hill Education.
3. Chishti, M. Anees, "Indian Foreign Trade: Policy and Practice", Taxmann Publications.

***Only latest edition of the books is recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (xvii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xviii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

**Course Articulation Matrix:**

<del>CO STATEMENT</del> 05.5COM110E02	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PS01	PS02	PS03
05.5COM110E02.1		3	2	-	-	3	3	3	3	2
05.5COM110E02.2	2	-	1	2	1	1	3	1	2	1
05.5COM110E02.3	2	-	-	-		1	1	1	1	3
05.5COM110E02.4	3	-	2	-	1	-	2	3	3	1

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
**(Deemed to be University under section 3 of the UGC Act 1956)**

**05.5COM111E02: FINTECH RISK MANAGEMENT**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcome:**

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

**05.5COM111E02.1:** Understand fundamental aspects privacy and ethics framework

**05.5COM111E02.2:** Learn and understand laws across the world on privacy and data protection

**05.5COM111E02.3:** Implement AI governance based on laws and standards

**05.5COM111E02.4:** Create ethical practices in AI and ML

**05.5COM111E02.5:** Learn through cases and summarise the cases

**Part A**

Unit 1: What is AI and relationship to privacy, ethics and law?

1. 1 Introduction to AI
1. 2 Laws on privacy
1. 3 Relationship with AI and privacy laws

Unit 2: Data Privacy Laws

- 2.1 IT Act and Rules
- 2.2 GDPR
- 2.3 US Data Protection Act
- 2.4 Penalties as per each laws
- 2.5 Impact on AI

Unit 3: AI Ethics and Privacy Framework

- 3.1 AI Process
- 3.2 AI Governance – SOPs, Guidelines, Procedures, Standards

**Part B**

Unit 4: Risk Management Process

- 4.1 Risk Management Methodologies
- 4.2 Risks to be considered and treatment plans

Unit 5: Case Studies

- 5.1 Case study on AI framework
- 5.2 Activity on risk management
- 5.3 Activity on data privacy laws

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- (xix) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

- (xx) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix:**

CO STATEMENT 05.5COM111E02	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PS01	PS02	PS03
05.5COM111E02.1	1	-	2	-	-	-	3	3	2	1
05.5COM111E02.2	3	2	-	-	1	3	-	1	2	1
05.5COM111E02.3	2	3	-	-		2	1	3	1	3
05.5COM111E02.4	3	3	-	-	-	-	2	3	3	-

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

- Degree of Correlation:**
- 1 - Low
  - 2 - Medium
  - 3 - High

# **SEMESTER-VI**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be a University under section 3 of the UGC Act 1956)

**05.5COM201CO1: MANAGEMENT ACCOUNTING**

Credits

4

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of the course, a student should be able to:

- 05.5COM201CO1.1. Summarize the key management accounting concepts related to planning, directing, controlling, and decision-making.
- 05.5COM201CO1.2. Utilize standard costing, marginal costing, and budgeting techniques for strategic decision-making within an organization.
- 05.5COM201CO1.3. Analyzing and interpreting financial statements using various tools and techniques, providing valuable business insights.
- 05.5COM201CO1.4. Explore current challenges and future advancements in the field of management accounting.

**PART - A**

**Unit 1: Introduction to Management Accounting**

- 1.1 Management accounting: Evolution, meaning, objectives, and scope
- 1.2 Comparison between Cost accounting and Management accounting
- 1.3 Role of management accountant in decision making; Management reporting
- 1.4 Cost management: Meaning, benefits, stages, challenges, and tools
- 1.5 Management audit: Definition, objective, essential of good reporting system; Classification of management reporting- As per objectives, period, and function

**Unit 2: Budget and Budgetary Control**

- 2.1 Introduction of budgeting: Meaning, essential, budget manual, budget setting process, budget preparation and monitoring process
- 2.2 Budgetary control: Objective, advantage, and limitations; essential of effective budgeting and requisites for effective budgetary control; organization for budgetary control
- 2.2 Budget administration; Functional budgets: Meaning and types of functional budget; Comparison between functional and master budget
- 2.4 Sales budget, Purchase budget, and Cash Budget-Practical exercise
- 2.5 Fixed and flexible Budgets: Comparison and advantages; preparation of flexible budget-Practical Exercise
- 2.6 Zero base budgeting (ZBB); Budget variance; budget report and Performance budgets

**Unit3: Standard costing**

- 3.1 Standard Cost: setting up of standards; types of standards; standard costing: Advantages and disadvantages; Standard costing applications; Standard costing as a measure of performance measurement

- 3.3 Variance Analysis-Material cost variance and Labor cost variance- Practical exercise
- 3.4 Disposition of variances and Variance reporting to management
- 3.5 Control ratios: efficiency ratio, activity ratio, capacity ratio, and calendar ratio-Practical exercise

## **PART – B**

### **Unit 4: Marginal Costing**

- 4.1 Absorption versus variable costing: Distinctive features; Income determination under absorption and Variable Costing-Practical exercise
- 4.3 Cost volume profit analysis (CVP)- Interrelation cost, volume and Profit
- 4.4 Break-even analysis: Assumptions; Contribution and marginal cost equation Profit- volume Ratio(P/V) ratio, Margin of safety(M/S), Limiting or key factor, and Angle of incidence
- 4.5 Break-even analysis: Methods: algebraic and graphic methods; Use of break-even analysis
- 4.6 Marginal cost and decision making: Fixation of selling price, exploring new market, make or buy, product mix, and operate or shut down- Application point of view

### **Unit 5: Financial statement analysis, interpretation-I**

- 5.1 Financial statements: Nature, objectives and limitations
- 5.2 Analysis and interpretation: Meaning, types of analysis and interpretation, and methods of analysis and interpretation.
- 5.3 Ratio analysis: Concept, significance, and limitations; Principle of ratio selection; classification of accounting ratios-Practical exercise

### **Unit 6: Financial statement analysis, interpretation-II**

- 6.1 Fund Flow statement- Meaning of fund and components of fund; Statement of change in financial position; Fund flow statement- Practical exercise
- 6.2 Cash Flow – Meaning and purpose, preparation of cash flow statement as per AS-3 (revised)- Practical exercise
- 6.3 Divisional performance measurement: Financial measures
- 6.4 Responsibility accounting and centre: Concept and types.

### **Practical Exercises:**

The learners should:

1. Prepare a master budget for the upcoming quarter for a manufacturing company.
2. The role of marginal costing in decision-making for determining the product selling price and making make-or-buy decisions in a manufacturing company.
3. Functional Budget preparation for service company and manufacturing company.

### **Text Book:**

1. Arora, M.N., Cost and management Accounting – Principles and practice. Vikas Publishing House, New Delhi.
2. Lal, Jawahar. Advanced Management Accounting: Text, Problems & Cases, Sultan Chand & Company Ltd.

### **Recommended Books:**

1. Nigam, B.M. Lalland I.C. Jain., Cost Accounting. Principles and practice, Prentice Hall of India, New Delhi.
2. Mittal, D.K. and Luv Mittal, Cost Accounting. Galgotia Publishing Co., New Delhi.
3. Arora, M.N., Cost Accounting – Principles and practice. Vikas Publishing House, New Delhi.

4. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting-Text and Problems, S. Chand, New Delhi.

5.

**Only latest available editions of the books are recommended.**

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

### **Evaluation Policy:**

The evaluation will include two types of assessments:

(xxi) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

### **Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

### **Course Articulation Matrix**

<b>CO STATEMENT (Course Code)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
05.5COM201C01:1	3	2	3	-	-	3	3	3	-	3
05.5COM201C01:2	3	3	1	3	2	-	3	3	3	2
05.5COM201C01:3	2	3	-	-	3	3	1	-	3	3
05.5COM201C01:4	3	2	-	3	-	3	-	-	-	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM251CO1: ADVANCED EXCEL FOR FINANCIAL DECISIONS**

Credits

4

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**Duration of Examination: 3 HRS**

**End Semester Exams: 70**

**Course Outcomes: Student should be able to:**

**05.5COM251CO1.1.** Analyse the technical skills in computers;

**05.5COM251CO1.2.** Apply MS-Excel in Financial Analysis;

**05.5COM251CO1.3.** Use of computer for construction of financial statements

**05.5COM251CO1.4.** Understand the technological aspects of financial analysis and decisions

**List of Experiments:**

Data arrangement and formatting

Creating different Charts and their interpretation

Column charts

Line charts

Bar charts

Pie charts

Combo Charts

Formulas in Excel (Mathematical, Statistical and Logical using financial data)

What If Analysis using MS-Excel: VLOOKUP and HLOOKUP

Data Validation for financial data

Data Visualization to organize and optimize finance

Data Consolidation to standardize data for analysis and decision making

Pivot Tables to summarize data

Macros to perform and generate complex reports

Data Analysis for financial data

Preparing P&L, Calculating Gross Profit & EBITDA (Earnings before interest and tax)

Homework: Calculate Operating Profit, PBIT (Profit before interest and tax), & Net Profit

Calculating Operating Profit, PBIT (Profit before interest and tax), & Net Profit

Preparing Balance Sheet, Calculating Asset Turnover

Return on Capital Employed, Return on Equity, Gearing, Interest Cover

Current Ratio, Quick Ratio, Receivables Collection Period

Payables Payment Period, Inventory Turnover Period

Preparing Trial Balance, Preparing Ledgers (Accounting Transactions)

Defining Cash Flow Statement Structure

Data Modeling for Cash Flow Structure, Setting up Cash Flow Statement  
Making our measures work for Cash Flow Statement  
Defining measures for positive only and negative only values  
Calculating the Cash Flow Statement Value  
Calculating the Closing Balance of Cash for Cash Flow Statement  
Calculating the Opening Balance of Cash for Cash Flow Statement  
Checking the accuracy of values  
Revising Statement of Changes in Equity structure, Defining and Understanding SOCE  
(Statement of change in equity) structure, Setting up Statement of  
Changes in Equity  
Defining the SOCE values measure, Adding Opening Balance in SOCE measure  
Business plan, Bank Reconciliation, ITC Reconciliation, TDS Reconciliation

**Recommended Readings:**

1. B. Ram, Computer Fundamentals, New Age Publications, New Delhi
2. P. K. Sinha, and Priti Sinha, Computer Fundamentals, BPB Publications.
3. Shah P, Financial Accounting for Management, Oxford University Press, New Delhi
4. V. Rajaraman, Fundamentals of Computers, Prentice Hall of India.

*Only latest available editions of the books are recommended.*

**Software required: Latest version MS-Excel**

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(xxiii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxiv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%

Short/Long Questions: 70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**Course Articulation Matrix:**

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O5.5COM251C01.1	3							1		
O5.5COM251C01.2		1					2		2	
O5.5COM251C01.3	3		3					1		2
O5.5COM251C01.4			2						2	

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation: 1 - Low**

**2- Medium**

**3- High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM203E02: CONSUMER AFFAIRS AND CUSTOMER CARE**

Credits

4

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of this course, a student should be able to:

**05.5COM203E02.1:** Examine the rights of a consumer and provide understanding of social and legal framework of protecting consumer rights.

**05.5COM203E02.2:** Examine the grievance redress mechanism under the Consumer Protection Act, 1986

**05.5COM203E02.3:** Understand the importance of various industry regulators for developing consumer complaint redress mechanism

**05.5COM203E02.4:** Illustrate the evolution of consumer protection movement in India by focusing upon the recent development.

**PART - A**

**Unit I: Conceptual Framework**

- 1.1 Concept of Consumers, Nature of markets, Concept of Price in Retail and Wholesale
- 1.2 Maximum Retail Price (MRP) and Local Taxes, Fair Price
- 1.3 Misleading advertisements and deceptive packaging.
- 1.4 Form of Complaint to a business
- 1.5 Corporate Redress Systems

**Unit II: The Consumers Protection Act, 1986 (CPA)**

- 2.1 Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.
- 2.2 Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: their composition, powers, and jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

**Unit III: Grievance Redress Mechanism under the CPA, 1986**

- 3.1 Filing of complaint and Handling of case: Who can file a complaint? Grounds of filing a complaint; Limitation period;
- 3.2 Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided;
- 3.3 Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties

## Part B

### Unit IV: Industry Regulators and Consumer Complaint Redress Mechanism

- 4.1 RBI and Banking Ombudsman
- 4.2 TRAI and its framework
- 4.3 Insurance: IRDA and Insurance Ombudsman
- 4.4 Food Safety and Standards Authority of India (an overview)
- 4.5 Electricity Regulatory Commission

### Unit V: Competition Law

- 5.1 Competition Act 2002: Objective, Purpose and Salient Features.
- 5.2 Agreements having Adverse Impact on Competition, Abuse of Dominant Position
- 5.3 Regulation of Combination; Criteria for Determining Appreciable Adverse Effect on Competition and Dominant Position
- 5.4 Relevant Geographic Market Factors; Relevant Product Market Factors

### Unit VI: Consumer Protection in India

- 6.1 Consumer Movement in India: Evolution of Consumer Movement in India
- 6.2 Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil, Comparative Product Testing Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role of Energy Rating and Energy standards, Role of ISO and international Standards.
- 6.3 Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice

### Suggestive Practical Exercises

The learners should:

1. Cite any case decided by the Supreme Court of India/National Commission under the Consumer Protection Act, 1986 related to medical negligence.
2. Visit the [www.ncdrc.nic.in](http://www.ncdrc.nic.in) and pick any two case judgments on deficiency in services, examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned consumer commission.
3. Observe the advertisements given by builders and verify whether they are registered under the RERA.

### Text Book:

1. Kapoor, Sheetal Consumer Affairs and Customer Care, Galgotia Publishing Company

### Recommended Books:

1. Aggarwal, V. K., Law of Consumer Protection, 4th ed. (Bharat Law House, Delhi, 2021).
2. Khanna, Sri Ram and Hanspal, Savita, Consumer Affairs & Customer Care, 1st ed. (VOICE Society Regd., 2020)
3. Landmark Judgments on Consumer Protection and Law, e-book

4. [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in), 2022
5. The Consumer Protection Act, 2019
6. The Bureau of Indian Standards, 2016

**Only latest available editions of the books are recommended.**

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(xxv) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxvi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**Course Articulation Matrix**

CO STATEMENT (05.5COM203E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
05.5COM203E02.1	2	3	-	-	1	3	-	3	-	1
05.5COM203E02.2	3	2	-	-	2	-	2	2	2	-
05.5COM203E02.3	-	2	2	3	-	-	-	3	-	2
05.5COM203E02.4	2	-	2	2	-	-	-	2	2	1



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM204E02: ADVANCED TAXATION UK**

Credits

4

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

Unit Number	Particulars
A	Apply further knowledge and understanding of the UK tax system through the study of more advanced topics within the taxes studied previously and the study of stamp taxes
1	Income and income tax liabilities in situations involving further overseas aspects and in relation to trusts, and the application of exemptions and reliefs.
	<p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide for income tax and national insurance, under headings:</p> <ul style="list-style-type: none"> <li>• B1 The scope of income tax</li> <li>• B2 Income from employment</li> <li>• B3 Income from self-employment</li> <li>• B4 Property and investment income</li> <li>• B5 The comprehensive computation of taxable income and the income tax liability</li> <li>• B6 National insurance contributions for employed and self-employed persons</li> <li>• B7 The use of exemptions and reliefs in deferring and minimising income tax liabilities</li> </ul> <p>The following additional material is also examinable:</p> <p>a. The scope of income tax:</p> <ol style="list-style-type: none"> <li>i) Explain and apply the concepts of residence, domicile and deemed domicile and advise on the relevance to income tax.</li> <li>ii) Advise on the availability of the remittance basis to UK resident individuals.</li> <li>iii) Advise on the tax position of individuals coming to and leaving the UK.</li> <li>iv) Determine the income tax treatment of overseas income.</li> <li>v) Understand the relevance of the OECD model double tax treaty to given situations.</li> <li>vi) Calculate and advise on the double taxation relief available to individuals.</li> </ol> <p>a. Income from employment:</p> <ol style="list-style-type: none"> <li>i) Advise on the tax treatment of share option and share incentive schemes.</li> <li>ii) Advise on the tax treatment of lump sum receipts.</li> <li>iii) Identify personal service companies and advise on the tax consequences of providing services via a personal service company.</li> </ol> <p>a. Income from self employment:</p> <ol style="list-style-type: none"> <li>i) Advise on a change of accounting date.</li> <li>ii) Advise on the relief available for trading losses following the transfer of a business to a company.</li> <li>iii) Advise on the allocation of the annual investment allowance between related businesses.</li> </ol> <p>a. Property and investment income:</p>

	<p>i) Advise on the tax implications of jointly held assets.  ii) Recognise the tax treatment of savings income paid net of tax.  iii) Income from trusts and settlements: Understand the income tax position of trust beneficiaries.</p> <p>a. The comprehensive computation of taxable income and the income tax liability:  i) Understand the allocation of the personal allowance to different categories of income.  ii) Advise on the income tax position of the income of minor children.</p> <p>a. The use of exemptions and reliefs in deferring and minimising income tax liabilities:  i) Understand and apply the rules relating to investments in the seed enterprise investment scheme and the enterprise investment scheme.  ii) Understand and apply the rules relating to investments in venture capital trusts.  iii) The threshold level of income below which tapering of the pensions annual allowance does not apply</p> <p><b>Excluded topics</b>  The scope of income tax:  • Details of specific anti-avoidance provisions, except as stated in the study guide.  • Details of what constitutes a remittance.  • Profits of non-residents from a trade of dealing in or developing land in the UK.  • Offshore receipts in respect of intangible property. Income from employment:  • Explanation of the PAYE system.  • The overseas aspects of income from employment, including travelling and subsistence expenses. Income from self employment:  • Details of specific anti-avoidance provisions, except as stated in the study guide.  • The tax treatment of overseas travelling expenses. Property and investment income:  • Pre-owned assets  • The accrued income scheme  • The computation of income tax payable by trustees.  • Overseas aspects of income from trusts and settlement. The comprehensive computation of taxable income and the income tax liability:  • The child benefit tax charge.  • Charitable donations.  • Social security benefits apart from the State Retirement Pension.  • The reduced anti-avoidance annual allowance applicable to taxpayers accessing their pension flexibly</p> <p>The use of exemptions and reliefs in deferring and minimising income tax liabilities:  • The conditions that a company must meet in order to qualify as an EIS/SEIS/VCT company.  • The EIS as it applies to knowledge intensive companies.  • The transfer of pension benefits on death.</p>
2	Chargeable gains and capital gains tax liabilities in situations involving further overseas aspects and in relation to closely related persons and trusts together with the application of additional exemptions and reliefs.
	<p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide for chargeable gains for individuals under headings:  • C1 The scope of the taxation of capital gains</p>

- C2 The basic principles of computing gains and losses
  - C3 Gains and losses on the disposal of movable and immovable property
  - C4 Gains and losses on the disposal of shares and securities
  - C5 The computation of capital gains tax
  - C6 The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets
- The following additional material is also examinable:

- a. The scope of the taxation of capital gains:
- i) Determine the tax implications of independent taxation and transfers between spouses.
  - ii) Identify the concepts of residence, domicile and deemed domicile, and determine their relevance to capital gains tax.
  - iii) Advise on the availability of the remittance basis to non-UK domiciled individuals.
  - iv) Determine the UK taxation of foreign gains, including double taxation relief.
  - v) Conclude on the capital gains tax position of individuals coming to and leaving the UK.
  - vi) Advise on the UK taxation of gains on the disposal of UK land and buildings owned by non-residents.
  - vii) Identify the occasions when a chargeable gain would arise on a partner in a partnership on the disposal of a partnership asset.
- a. Capital gains tax and trusts:
- i) Advise on the capital gains tax implications of transfers of property into trust.
  - ii) Advise on the capital gains tax implications of property passing absolutely from a trust to a beneficiary.
- a. The basic principles of computing gains and losses:
- i) Identify connected persons for capital gains tax purposes and advise on the tax implications of transfers between connected persons.
  - ii) Advise on the impact of dates of disposal.
  - iii) Evaluate the use of capital losses in the year of death.
- a. Gains and losses on the disposal of movable and immovable property:
- i) Extend the explanation of part disposals to include small part disposals of land.
  - ii) Determine the gain on the disposal of leases and wasting assets.
  - iii) Extend the explanation of the treatment of assets damaged, lost or destroyed to include capital sums received.
  - iv) Advise on the tax effect of making negligible value claims.
- a. Gains and losses on the disposal of shares and securities:
- i) Extend the explanation of the treatment of rights issues to include the small part disposal rules applicable to rights issues.
  - ii) Define a qualifying corporate bond (QCB), and understand what makes a corporate bond non-qualifying. Understand the capital gains tax implications of the disposal of QCBs in exchange for cash or shares.
  - iii) Apply the rules relating to reorganisations, reconstructions and amalgamations and advise on the most tax efficient options available in given circumstances.
  - iv) Establish the relief for capital losses on shares in unquoted trading companies.
- a. The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets:
- i) Understand and apply enterprise investment scheme reinvestment relief.

	<p>ii) Understand and apply seed enterprise investment scheme reinvestment relief.</p> <p>iii) Advise on the availability of business asset disposal relief in relation to associated disposals.</p> <p>iv) Understand and apply the relief that is available on the transfer of an unincorporated business to a limited company.</p> <p>v) Understand the capital gains tax implications of the variation of wills.</p> <p><b>Excluded topics</b></p> <p>The scope of the taxation of capital gains:</p> <ul style="list-style-type: none"> <li>• Detailed knowledge of the statements of practice on partnership capital gains.</li> <li>• Deemed disposals on a change in the profit sharing ratio (PSR) of a partnership.</li> <li>• Capital gains tax on disposals of indirect interests in UK land and buildings by non-residents.</li> </ul> <p>Capital gains tax and trusts:</p> <ul style="list-style-type: none"> <li>• Overseas aspects of capital gains tax and trusts.</li> <li>• The computation of capital gains tax payable by trustees.</li> <li>• Transfers of property to or from trustees prior to 22 March 2006.</li> <li>• Knowledge of situations where property is transferred between trusts or where the terms or nature of the trust is altered.</li> <li>• Immediate post-death interest trusts.</li> <li>• Knowledge of the special rules concerning trusts for the disabled, trusts for bereaved minors, transitional serial interest trusts and age 18 to 25 trusts.</li> </ul> <p>The basic principles of computing gains and losses:</p> <ul style="list-style-type: none"> <li>• Conditional contracts</li> <li>• Rebasing of foreign assets held at 5 April 2017. Gains and losses on the disposal of movable and immovable property:</li> <li>• The detailed calculations for chattels where the cost or proceeds are less than £6,000, other than knowledge of the exemption where both cost and proceeds are less than £6,000.</li> <li>• Sets of chattels in relation to the chattels exemption.</li> <li>• The grant of a lease or sub-lease out of either a freehold, long lease or short lease.</li> <li>• Appropriations to and from trading stock (inventory).</li> <li>• Mixed use property.</li> <li>• Payment of capital gains tax by instalments (payments on account on disposals of residential property are examinable). Gains and losses on the disposal of shares and securities:</li> <li>• Computation of cost and indexed cost within the s.104 TCGA 1992 share pool.</li> </ul>
3	<p>Inheritance tax in situations involving further aspects of the scope of the tax and the calculation of the liabilities arising, the principles of valuation and the reliefs available, transfers of property to and from trusts, overseas aspects and further aspects of administration.</p>
	<p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide for inheritance tax under headings:</p> <ul style="list-style-type: none"> <li>• D1 The basic principles of computing transfers of value</li> <li>• D2 The liabilities arising on the chargeable lifetime transfers and on the death of an individual</li> </ul>

- D3 The use of exemptions in deferring and minimising inheritance tax liabilities
- D4 Payment of inheritance tax The following additional material is also examinable:

- a. The scope of inheritance tax:
- i) Explain the concepts of domicile and deemed domicile and understand the application of these concepts to inheritance tax.
  - ii) Identify excluded property.
  - iii) Identify and advise on the tax implications of the location of assets.
  - iv) Identify and advise on gifts with reservation of benefit.
- a. The basic principles of computing transfers of value:
- i) Advise on the principles of valuation including the related property rules.
  - ii) Advise on the availability of business property relief and agricultural property relief.
  - iii) Identify exempt transfers.
- a. The liabilities arising on chargeable lifetime transfers and on the death of an individual:
- i) Advise on the tax implications of chargeable lifetime transfers.
  - ii) Advise on the tax implications of transfers within seven years of death
  - iii) Advise on the tax liability arising on a death estate.
  - iv) Understand and apply the tapered withdrawal of the residence nil rate band where the net value of the estate exceeds £2 million.
  - v) Advise on the relief for the fall in value of lifetime gifts.
  - vi) Advise on the operation of quick succession relief.
  - vii) Advise on the operation of double tax relief for inheritance tax.
  - viii) Advise on the inheritance tax effects and advantages of the variation of wills.
  - ix) Advise on the reduced rate of inheritance tax payable when a proportion of a person's estate is bequeathed to charity.
- a. The liabilities arising in respect of transfers to and from trusts and on property within trusts:
- i) Define a trust.
  - ii) Distinguish between different types of trust.
  - iii) Advise on the inheritance tax implications of transfers of property into trust.
  - iv) Advise on the inheritance tax implications of property passing absolutely from a trust to a beneficiary.
  - v) Identify the occasions on which inheritance tax is payable by trustees.
- a. The use of exemptions and reliefs in deferring and minimising inheritance tax liabilities:
- i) Advise on the use of reliefs and exemptions to minimise inheritance tax liabilities, as mentioned in the sections above.
- a. The system by which inheritance tax is administered, including the instalment option for the payment of tax:
- i) Identify the occasions on which inheritance tax may be paid by instalments.
  - ii) Advise on the due dates, interest and penalties for inheritance tax purposes.

**Excluded Topics**

The scope of inheritance tax:

- Transfers of value by close companies. The liabilities arising on chargeable lifetime transfers and on the death of an individual:

	<ul style="list-style-type: none"> <li>• Immediate post death interest trusts.</li> <li>• Double grossing up on death.</li> <li>• Relief on relevant business property and agricultural property given as exempt legacies.</li> <li>• Detailed knowledge of the double charges legislation. The basic principles of computing transfers of value:</li> <li>• Valuation of an annuity or an interest in possession where the trust interest is subject to an annuity.</li> <li>• Woodlands relief.</li> <li>• Conditional exemption for heritage property. Inheritance tax and trusts:</li> <li>• IHT aspects of discretionary trusts prior to 27 March 1974.</li> <li>• Trusts created prior to 22 March 2006. • Computation of ten year charges and exit charges.</li> <li>• Overseas aspects of inheritance tax and trusts.</li> <li>• The conditions that had to be satisfied for a trust to be an accumulation and maintenance trust.</li> <li>• Knowledge of situations where property is transferred between trusts or where the terms or nature of the trust is altered.</li> <li>• Knowledge of the special rules concerning trusts for the disabled, trusts for bereaved minors, transitional serial interest trusts and age 18 to 25 trusts. The system by which inheritance tax is administered,:</li> <li>• Knowledge that instalment payments may carry interest and the criteria to be met for instalment payments to be interest-bearing.</li> </ul>
4	<p>Corporation tax liabilities in situations involving further overseas and group aspects and in relation to special types of company, and the application of additional exemptions and reliefs.</p>
	<p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide, for corporation tax, under headings:</p> <ul style="list-style-type: none"> <li>• E1 The scope of corporation tax</li> <li>• E2 Taxable total profits</li> <li>• E3 Chargeable gains for companies</li> <li>• E4 The comprehensive computation of the corporation tax liability</li> <li>• E5 The effect of a group corporate structure for corporation tax purposes</li> <li>• E6 The use of exemptions and reliefs in deferring and minimising corporation tax liabilities</li> </ul> <p>The following additional material is also examinable:</p> <p>a. The scope of corporation tax:</p> <ol style="list-style-type: none"> <li>i) Identify and calculate corporation tax for companies with investment business.</li> <li>ii) Close companies: <ul style="list-style-type: none"> <li>• Apply the definition of a close company to given situations</li> <li>• Conclude on the tax implications of a company being a close company or a close investment holding company</li> </ul> </li> <li>iii) Identify and evaluate the significance of accounting periods on administration or winding up. iv) Conclude on the tax treatment of returns to shareholders after winding up has commenced.</li> <li>v) Advise on the tax implications of a purchase by a company of its own shares.</li> <li>vi) Identify personal service companies and advise on the tax consequences of services being provided via a personal service company.</li> </ol> <p>a. Taxable total profits:</p>

- i) Identify qualifying research and development expenditure, both capital and revenue, and determine the reliefs available by reference to the size of the individual company/group.
  - ii) Determine the tax treatment of non trading deficits on loan relationships.
  - iii) Recognise the alternative tax treatments of intangible assets and conclude on the best treatment for a given company.
  - iv) Advise on the impact of the transfer pricing and thin capitalisation rules on companies.
  - v) Advise on the restriction on the use of losses on a change in ownership of a company.
  - vi) Identify the restriction on carried forward trading losses and capital losses for companies with profits over £5 million.
- a. The comprehensive calculation of the corporation tax liability:
- i) Assess the impact of the OECD model double tax treaty on corporation tax.
  - ii) Evaluate the meaning and implications of a permanent establishment.
  - iii) Identify and advise on the tax implications of controlled foreign companies.
  - iv) Advise on the tax position of overseas companies trading in the UK.
  - v) Calculate double taxation relief.
- a. The effect of a group structure for corporation tax purposes:
- i) Advise on the allocation of the annual investment allowance between group or related companies.
  - ii) Advise on the tax consequences of a transfer of intangible assets.
  - iii) Advise on the tax consequences of a transfer of a trade and assets where there is common control.
  - iv) Understand the meaning of consortium owned company and consortium member.
  - v) Advise on the operation of consortium relief.
  - vi) Determine pre-entry losses and understand their tax treatment.
  - vii) Determine the degrouping charge where a company leaves a group within six years of receiving an asset by way of a no gain/no loss transfer.
  - viii) Determine the effects of the antiavoidance provisions, where arrangements exist for a company to leave a group.
  - ix) Advise on the tax treatment of an overseas branch.
- a. The use of exemptions and reliefs in deferring and minimising corporation tax liabilities:
- i) Determine the application of the substantial shareholdings exemption.

**Excluded topics**

**The scope of corporation tax:**

- Details of specific anti-avoidance provisions, except as stated in the Study Guide.
  - Profits of non-residents from a trade of dealing in or developing land in the UK.
  - Responsibility of senior accounting officers (SAOs) in relation to accounting systems
- Taxable total profits:**
- Profits attributable to patents
  - Pre-2002 intangible fixed assets
  - Tax avoidance involving carry forward losses
  - Restriction of the deduction of interest expenses for groups with a net interest expense of £2 million
  - Diverted profits tax
  - The disposal of investments in UK land and buildings by non-resident companies.

	<ul style="list-style-type: none"> <li>• Chargeable gains on disposals of indirect interests in UK land and buildings by non-resident companies</li> <li>• Tax relief available in respect of goodwill and customer related intangibles on a business acquisition where qualifying intellectual property is also acquired.</li> </ul> <p>The comprehensive calculation of the corporation tax liability:</p> <ul style="list-style-type: none"> <li>• Corporation tax rates for companies in the process of winding up.</li> <li>• Relief for overseas tax as an expense.</li> <li>• Detailed knowledge of specific double taxation agreements.</li> <li>• Migration of a UK resident company. • Mixer companies.</li> <li>• Detailed computational questions on the carry back and carry forward of unrelieved foreign tax.</li> <li>• The reduction of double tax relief where losses have been group relieved.</li> <li>• Offshore receipts in respect of intangible property. • Restrictions on the repayment of losses incurred by small and medium sized enterprises (SMEs) arising from research and development expenditure</li> </ul> <p>The effect of a group structure for corporation tax purposes:</p> <ul style="list-style-type: none"> <li>• The relief for trading losses incurred by an overseas subsidiary The use of exemptions and reliefs in deferring and minimising corporation tax liabilities:</li> <li>• The substantial shareholdings exemption as it applies to institutional investors.</li> </ul>
5	Stamp taxes (stamp duty, stamp duty reserve tax, and stamp duty land tax).
	<p>a. The scope of stamp taxes:</p> <p>i) Identify the property in respect of which stamp taxes are payable.</p> <p>a. Identify and advise on the liabilities arising on transfers.</p> <p>i) Advise on the stamp taxes payable on transfers of shares and securities.</p> <p>ii) Advise on the stamp taxes payable on transfers of land.</p> <p>a. The use of exemptions and reliefs in deferring and minimising stamp taxes:</p> <p>i) Identify transfers involving no consideration.</p> <p>ii) Advise on group transactions</p> <p><b>Excluded topics</b></p> <p>The scope of stamp taxes:</p> <ul style="list-style-type: none"> <li>• Leases</li> <li>• Land and Buildings Transaction Tax (LBTT) The liabilities arising on transfers:</li> <li>• The contingency principle.</li> <li>• Residential property</li> <li>• The systems by which stamp taxes are administered</li> </ul>
6	Value added tax, tax administration and the UK tax system:
	<p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide for value added tax (VAT) under headings:</p> <ul style="list-style-type: none"> <li>• F1 The VAT registration requirements</li> <li>• F2 The computation of VAT liabilities</li> <li>• F3 The effect of special schemes The following additional material is also examinable:</li> </ul> <p>i) Advise on the VAT implications of the supply of land and buildings in the UK.</p> <p>ii) Advise on the VAT implications of partial exemption.</p>

	<p>iii) Advise on the application of the capital goods scheme.</p> <p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide for the UK tax system and its administration under headings:</p> <ul style="list-style-type: none"> <li>• A1 The overall function and purpose of taxation in a modern economy</li> <li>• A2 Principal sources of revenue law and practice</li> <li>• A3 The systems for self assessment and the making of returns</li> <li>• A4 The time limits for the submission of information, claims and payment of tax, including payments on account</li> <li>• A5 The procedures relating to compliance checks, appeals and disputes</li> <li>• A6 Penalties for non-compliance</li> </ul> <p>The following additional material is also examinable:</p> <p>i) Advise on the increased penalties which apply in relation to offshore matters.</p> <p>Excluded topics</p> <p>Value added tax:</p> <ul style="list-style-type: none"> <li>• The determination of the tax point.</li> <li>• The contents of a valid VAT invoice.</li> <li>• Special place of supply rules for business to consumer supplies of telecommunications, broadcasting and e-services.</li> <li>• Disaggregation of business activities for VAT purposes.</li> <li>• Divisional registration</li> <li>• Making tax digital The UK tax system and its Administration:</li> <li>• Extension of offshore assessment time limits.</li> </ul>
B	The impact of relevant taxes on various situations and courses of action, including the interaction of taxes
1	Identify and advise on the taxes applicable to a given course of action and their impact.
2	Identify and understand that the alternative ways of achieving personal or business outcomes may lead to different tax consequences.
	a. Calculate the receipts from a transaction, net of tax and compare the results of alternative scenarios and advise on the most tax efficient course of action.
3	Advise how taxation can affect the financial decisions made by businesses (corporate and unincorporated) and by individuals.
	<p>a. Understand and compare and contrast the tax treatment of the sources of finance and investment products available to individuals.</p> <p>b. Understand and explain the tax implications of the raising of equity and loan finance.</p> <p>c. Explain the tax differences between decisions to lease, use hire purchase or purchase outright.</p> <p>d. Understand and explain the impact of taxation on the cash flows of a business.[</p>
4	Assess the tax advantages and disadvantages of alternative courses of action.
5	Understand the statutory obligations imposed in a given situation, including any time limits for action and advise on the implications of non-compliance.

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM206E05: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY**

Credits

4

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of the course students should be able to:

**05.5COM206E05.1.** Identify the importance of ethics and social responsibility;

**05.5COM206E05.2.** Analyze emerging trends in corporate governance norms and framework;

**05.5COM206E05.3.** Assess the best practices of corporate social responsibility in the Indian and global Context;

**05.5COM206E05.4.** Interpret the organization and role of task committees appointed for enforcing corporate governance and social responsibility;

**PART - A**

**Unit 1: Corporate Governance**

- 1.1 Evolution of corporate governance developments in India
- 1.2 Regulatory framework of corporate governance in India
- 1.3 Green governance; E-governance
- 1.4 Corporate governance in PSUs and banks

**Unit 2: Corporate Management**

- 2.1 Management vs. Governance
- 2.2 Internal constituents of the corporate governance
- 2.3 Chairman - qualities, power and responsibilities
- 2.4 Chief executive officer (CEO), CFO, manager, company secretary and auditor- role and responsibilities
- 2.5 Reality of the boardroom

**Unit 3: Role and Functions of Board Committees**

- 3.1 Standing committees, Ad-hoc committees
- 3.2 Advisory committees
- 3.3 Powers, functions and duties and limitations of board committees
- 3.4 Improving corporate governance through board committees

**PART B**

**Unit 4: Business Ethics**

- 4.1 The concept of ethics
- 4.2 Ethical governance and social responsibility

- 4.3 Ethics program; code of ethics
- 4.4 Ethical issues in different functional areas of business

**Unit 5: Corporate Social Responsibility**

- 5.1 Corporate social responsibility and sustainability
- 5.2 CSR and business ethics
- 5.3 Sustainability and triple bottom line
- 5.4 CSR models; drivers of CSR
- 5.5 Major codes on CSR

**Unit 6: Case studies on Corporate Social Responsibility**

- 6.1 Indian companies CSR initiatives
- 6.2 Global CSR practices
- 6.3 CSR initiatives in the field of education, social development, healthcare and promotion of art and culture through case studies of Indian companies

**Recommended readings:**

1. Balasubramanian, N., Corporate Governance and Stewardship, Tata McGraw Hill, New Delhi.
2. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
3. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
4. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books, New Delhi.

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(xxvii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxviii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM205E05: ADVANCED FINANCIAL MANAGEMENT**

Credits

4

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

Unit Number	Particulars
A	Role of the senior financial adviser in the multinational organisation
1	The role and responsibility of senior financial executive/advisor
	<ul style="list-style-type: none"> <li>a. Develop strategies for the achievement of the organisational goals in line with its agreed policy framework.</li> <li>b. Recommend strategies for the management of the financial resources of the organisation such that they are utilised in an efficient, effective and transparent way.</li> <li>c. Advise the board of directors or management of the organisation in setting the financial goals of the business and in its financial policy development with particular reference to:               <ul style="list-style-type: none"> <li>i) Investment selection and capital resource allocation</li> <li>ii) Minimising the cost of capital</li> <li>iii) Distribution and retention policy</li> <li>iv) Communicating financial policy and corporate goals to internal and external stakeholders</li> <li>v) Financial planning and control</li> <li>vi) The management of risk.</li> </ul> </li> </ul>
2	Financial strategy formulation
	<ul style="list-style-type: none"> <li>a. Assess organisational performance using methods such as ratios and trends.</li> <li>b. Recommend the optimum capital mix and structure within a specified business context and capital asset structure.</li> <li>c. Recommend appropriate distribution and retention policy.</li> <li>d. Explain the theoretical and practical rationale for the management of risk.</li> <li>e. Assess the organisation's exposure to business and financial risk including operational, reputational, political, economic, regulatory and fiscal risk.</li> <li>f. Develop a framework for risk management, comparing and contrasting risk mitigation, hedging and diversification strategies.</li> <li>g. Establish capital investment monitoring and risk management systems.</li> <li>h. Advise on the impact of behavioural finance on financial strategies / securities prices and why they may not follow the conventional financial theories.</li> </ul>
3	Ethical and governance issues
	<ul style="list-style-type: none"> <li>a. Assess the ethical dimension within business issues and decisions and advise on best practice in the financial management of the organisation.</li> </ul>

	<ul style="list-style-type: none"> <li>b. Demonstrate an understanding of the interconnectedness of the ethics of good business practice between all of the functional areas of the organisation.</li> <li>c. Recommend, within specified problem domains, appropriate strategies for the resolution of stakeholder conflict and advise on alternative approaches that may be adopted.</li> <li>d. Recommend an ethical framework for the development of an organisation's financial policies and a system for the assessment of its ethical impact upon the financial management of the organisation.</li> <li>e. Explore the areas within the ethical framework of the organisation which may be undermined by agency effects and/or stakeholder conflicts and establish strategies for dealing with them.</li> <li>f. Establish an ethical financial policy for the financial management of the organisation which is grounded in good governance, the highest standards of probity and is fully aligned with the ethical principles of the Association.</li> <li>g. Assess the impact on sustainability and environmental issues arising from alternative organisational business and financial decisions.</li> <li>h. Assess and advise on the impact of investment and financing strategies and decisions on the organisation's stakeholders, from a governance perspective.</li> </ul>
4	Management of international trade and finance
	<ul style="list-style-type: none"> <li>a. Advise on the theory and practice of free trade and the management of barriers to trade.</li> <li>b. Demonstrate an up to date understanding of the major trade agreements and common markets and, on the basis of contemporary circumstances, advise on their policies and strategic implications for a given business.</li> <li>c. Discuss how the actions of the World Trade Organisation, the International Monetary Fund, The World Bank and Central Banks can affect a multinational organisation.</li> <li>d. Discuss the role of international financial institutions within the context of a globalised economy, with particular attention to (the Fed, Bank of England, European Central Bank and the Bank of Japan).</li> <li>e. Discuss the role of the international financial markets with respect to the management of global debt, the financial development of the emerging economies and the maintenance of global financial stability.</li> <li>f. Discuss the significance to the organisation, of latest developments in the world financial markets such as the causes and impact of the recent financial crisis; growth and impact of dark pool trading systems; the removal of barriers to the free movement of capital; and the international regulations on money laundering.</li> <li>g. Demonstrate an awareness of new developments in the macroeconomic environment, assessing their impact upon the organisation, and advising on the appropriate response to those developments both internally and externally.</li> </ul>
5	Strategic business and financial planning for multinationals
	<ul style="list-style-type: none"> <li>a. Advise on the development of a financial planning framework for a multinational organisation taking into account: <ul style="list-style-type: none"> <li>i) Compliance with national regulatory requirements (for example the London Stock Exchange admission requirements)</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>ii) The mobility of capital across borders and national limitations on remittances and transfer pricing</li> <li>iii) The pattern of economic and other risk exposures in the different national markets</li> <li>iv) Agency issues in the central coordination of overseas operations and the balancing of local financial autonomy with effective central control.</li> </ul>
6	Dividend policy in multinationals and transfer pricing
	<ul style="list-style-type: none"> <li>a. Determine a corporation's dividend capacity and its policy given: <ul style="list-style-type: none"> <li>i) The corporation's short- and longterm reinvestment strategy</li> <li>ii) The impact of capital reconstruction programmes such as share repurchase agreements and new capital issues on free cash flow to equity.</li> <li>iii) The availability and timing of central remittances</li> <li>iv) The corporate tax regime within the host jurisdiction.</li> <li>v) The organisational policy on the transfer pricing of goods and services across international borders.</li> </ul> </li> <li>a. Advise, in the context of a specified capital investment programme, on an organisation's current and projected dividend capacity</li> </ul>
B	Advanced investment appraisal
1	Discounted cash flow techniques
	<ul style="list-style-type: none"> <li>a. Evaluate the potential value added to an organisation arising from a specified capital investment project or portfolio using the net present value (NPV) model. Project modelling should include explicit treatment and discussion of: <ul style="list-style-type: none"> <li>i) Inflation and specific price variation</li> <li>ii) Taxation including tax allowable depreciation and tax exhaustion</li> <li>iii) Capital rationing. Multi-period capital rationing limited to discussion only</li> <li>iv) Probability analysis and sensitivity analysis when adjusting for risk and uncertainty in investment appraisal</li> <li>v) Risk adjusted discount rates</li> <li>vi) Project duration as a measure of risk.</li> </ul> </li> <li>a. Outline the application of Monte Carlo simulation to investment appraisal. Candidates will not be expected to undertake simulations in an examination context but will be expected to demonstrate an understanding of: <ul style="list-style-type: none"> <li>i) The significance of the simulation output and the assessment of the likelihood of project success</li> <li>ii) The measurement and interpretation of project value at risk.</li> </ul> </li> <li>a. Establish the potential economic return (using internal rate of return (IRR) and modified internal rate of return) and advise on a project's return margin. Discuss the relative merits of NPV and IRR.</li> </ul>
2	Application of option pricing theory in investment decisions
	<ul style="list-style-type: none"> <li>a. Apply the Black-Scholes Option Pricing (BSOP) model to financial product valuation and to asset valuation: <ul style="list-style-type: none"> <li>i) Determine and discuss, using published data, the five principal drivers of option value (value of the underlying, exercise price, time to expiry, volatility and the risk-free rate)</li> <li>ii) Discuss the underlying assumptions, structure, application and limitations of the BSOP model.</li> </ul> </li> <li>a. Evaluate embedded real options within a project, classifying them into one of the real option archetypes.</li> </ul>

	<p>b. Assess, calculate and advise on the value of options to delay, expand, redeploy and withdraw using the BSOP model.</p>
3	<p>Impact of financing on investment decisions and adjusted present values</p>
	<p>a. Identify and assess the appropriateness of the range of sources of finance available to an organisation including equity, debt, hybrids, lease finance, venture capital, business angel finance, private equity, asset securitisation and sale, Islamic finance and security token offerings. Including assessment on the financial position, financial risk and the value of an organisation.</p> <p>b. Discuss the role of, and developments in, Islamic financing as a growing source of finance for organisations; explaining the rationale for its use, and identifying its benefits and deficiencies.</p> <p>c. Calculate the cost of capital of an organisation, including the cost of equity and cost of debt, based on the range of equity and debt sources of finance. Discuss the appropriateness of using the cost of capital to establish project and organisational value, and discuss its relationship to such value.</p> <p>d. Calculate and evaluate project specific cost of equity and cost of capital, including their impact on the overall cost of capital of an organisation. Demonstrate detailed knowledge of business and financial risk, the capital asset pricing model and the relationship between equity and asset betas.</p> <p>e. Assess an organisation's debt exposure to interest rate changes using the simple Macaulay duration and modified duration methods.</p> <p>f. Discuss the benefits and limitations of duration including the impact of convexity.</p> <p>g. Assess the organisation's exposure to credit risk, including:</p> <p>i) Explain the role of, and the risk assessment models used by the principal rating agencies</p> <p>ii) Estimate the likely credit spread over risk free</p> <p>iii) Estimate the organisation's current cost of debt capital using the appropriate term structure of interest rates and the credit spread.</p> <p>a. Assess the impact of financing and capital structure upon the organisation with respect to:</p> <p>i) Modigliani and Miller propositions, before and after tax</p> <p>ii) Static trade-off theory</p> <p>iii) Pecking order propositions</p> <p>iv) Agency effects.</p> <p>a. Apply the adjusted present value technique to the appraisal of investment decisions that entail significant alterations in the financial structure of the organisation, including their fiscal and transactions cost implications.</p> <p>b. Assess the impact of a significant capital investment project upon the reported financial position and performance of the organisation taking into account alternative financing strategies.</p>
4	<p>Valuation and the use of free cash flows</p>
	<p>a. Apply asset based, income based and cash flow based models to value equity. Apply appropriate models, including term structure of interest rates, the yield curve and credit spreads, to value corporate debt.</p> <p>b. Forecast an organisation's free cash flow and its free cash flow to equity (pre and post capital reinvestment).</p> <p>c. Advise on the value of an organisation using its free cash flow and free cash flow to equity under alternative horizon and growth assumptions.</p> <p>d. Explain the role of option pricing models, such as the BSOP model, in the assessment of the value of equity, the value of debt and of default risk.</p>

5	International investment and financing decisions
	<ul style="list-style-type: none"> <li>a. Assess the impact upon the value of a project of alternative exchange rate assumptions.</li> <li>b. Forecast project or organisation free cash flows in any specified currency and determine the project's net present value or organisation value under differing exchange rate, fiscal and transaction cost assumptions.</li> <li>c. Evaluate the significance of exchange controls for a given investment decision and strategies for dealing with restricted remittance.</li> <li>d. Assess the impact of a project upon an organisation's exposure to translation, transaction and economic risk.</li> <li>e. Assess and advise on the costs and benefits of alternative sources of finance available within the international equity and bond markets.</li> </ul>
C	Acquisitions and mergers
1	Acquisitions and mergers versus other growth strategies
	<ul style="list-style-type: none"> <li>a. Discuss the arguments for and against the use of acquisitions and mergers as a method of corporate expansion.</li> <li>b. Evaluate the corporate and competitive nature of a given acquisition proposal.</li> <li>c. Advise upon the criteria for choosing an appropriate target for acquisition.</li> <li>d. Compare the various explanations for the high failure rate of acquisitions in enhancing shareholder value.</li> <li>e. Evaluate, from a given context, the potential for synergy separately classified as: <ul style="list-style-type: none"> <li>i) Revenue synergy</li> <li>ii) Cost synergy</li> <li>iii) Financial synergy.</li> </ul> <ul style="list-style-type: none"> <li>a. Evaluate the use of the reverse takeover as a method of acquisition and as a way of obtaining a stock market listing:</li> </ul> </li> </ul>
2	Valuation for acquisitions and mergers
	<ul style="list-style-type: none"> <li>a. Discuss the problem of overvaluation.</li> <li>b. Estimate the potential near-term and continuing growth levels of a corporation's earnings using both internal and external measures.</li> <li>c. Discuss, assess and advise on the value created from an acquisition or merger of both quoted and unquoted entities using models such as: <ul style="list-style-type: none"> <li>i) 'Book value-plus' models</li> <li>ii) Market based models</li> <li>iii) Cash flow models, including free cash flows. Taking into account the changes in the risk profile and risk exposure of the acquirer and the target entities</li> </ul> </li> <li>a. Apply appropriate methods, such as: risk-adjusted cost of capital, adjusted net present values and changing price earnings multipliers resulting from the acquisition or merger, to the valuation process where appropriate.</li> <li>b. Demonstrate an understanding of the procedure for valuing high growth startups.</li> </ul>
3	Regulatory framework and processes
	<ul style="list-style-type: none"> <li>a. Demonstrate an understanding of the principal factors influencing the development of the regulatory framework for mergers and acquisitions globally and, in particular, be able to compare and contrast the shareholder versus the stakeholder models of regulation.</li> </ul>

	<ul style="list-style-type: none"> <li>b. Identify the main regulatory issues which are likely to arise in the context of a given offer and <ul style="list-style-type: none"> <li>i) assess whether the offer is likely to be in the shareholders' best interests</li> <li>ii) advise the directors of a target entity on the most appropriate defence if a specific offer is to be treated as hostile</li> </ul> </li> </ul>
4	Financing acquisitions and mergers
	<ul style="list-style-type: none"> <li>a. Compare the various sources of financing available for a proposed cashbased acquisition.</li> <li>b. Evaluate the advantages and disadvantages of a financial offer for a given acquisition proposal using pure or mixed mode financing and recommend the most appropriate offer to be made.</li> <li>c. Assess the impact of a given financial offer on the reported financial position and performance of the acquirer.</li> </ul>
D	Corporate reconstruction and re-organisation
1	Financial reconstruction
	<ul style="list-style-type: none"> <li>a. Assess an organisational situation and determine whether a financial reconstruction is an appropriate strategy for a given business situation.</li> <li>b. Assess the likely response of the capital market and/or individual suppliers of capital to any reconstruction scheme and the impact their response is likely to have upon the value of the organisation.</li> </ul>
2	Business re-organisation
	<ul style="list-style-type: none"> <li>a. Recommend, with reasons, strategies for unbundling parts of a quoted company.</li> <li>b. Evaluate the likely financial and other benefits of unbundling.</li> <li>c. Advise on the financial issues relating to a management buy-out and buy-in.</li> </ul>
E	Treasury and advanced risk management techniques
1	The role of the treasury function in multinationals
	<ul style="list-style-type: none"> <li>a. Discuss the role of the treasury management function within: <ul style="list-style-type: none"> <li>i) The short term management of the organisation's financial resources</li> <li>ii) The longer term maximisation of corporate value</li> <li>iii) The management of risk exposure.</li> </ul> </li> <li>a. Discuss the operations of the derivatives market, including: <ul style="list-style-type: none"> <li>i) The relative advantages and disadvantages of exchange traded versus OTC agreements</li> <li>ii) Key features, such as standard contracts, tick sizes, margin requirements and margin trading</li> <li>iii) The source of basis risk and how it can be minimised.</li> <li>iv) Risks such as delta, gamma and theta, and how these can be managed.</li> </ul> </li> </ul>
2	The use of financial derivatives to hedge against forex risk
	<ul style="list-style-type: none"> <li>a. Assess the impact on an organisation to exposure in translation, transaction and economic risks and how these can be managed.</li> <li>b. Evaluate, for a given hedging requirement, which of the following is the most appropriate strategy, given the nature of the underlying position and the risk exposure: <ul style="list-style-type: none"> <li>i) The use of the forward exchange market and the creation of a money market hedge</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>ii) Synthetic foreign exchange agreements (SAFEs)</li> <li>iii) Exchange-traded currency futures contracts</li> <li>iv) Currency swaps</li> <li>v) FOREX swaps</li> <li>vi) Currency options. <ul style="list-style-type: none"> <li>a. Advise on the use of bilateral and multilateral netting and matching as tools for minimising FOREX transactions costs and the management of market barriers to the free movement of capital and other remittances.</li> </ul> </li> </ul>
3	The use of financial derivatives to hedge against interest rate risk
	<ul style="list-style-type: none"> <li>a. Evaluate, for a given hedging requirement, which of the following is the most appropriate given the nature of the underlying position and the risk exposure: <ul style="list-style-type: none"> <li>i) Forward Rate Agreements (FRAs)</li> <li>ii) Interest rate futures</li> <li>iii) Interest rate swaps</li> <li>iv) Interest rate options (including collars).</li> </ul> </li> </ul>
F	Professional skills
1	Communication
	<ul style="list-style-type: none"> <li>a. Inform concisely, objectively and unambiguously, adopting a suitable style and format, using appropriate technology.</li> <li>b. Persuade using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.</li> <li>c. Clarify and simplify complex issues to convey relevant information in a way that adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience</li> </ul>
2	Analysis and evaluation
	<ul style="list-style-type: none"> <li>a. Investigate relevant information from a range of sources, using appropriate analytical techniques to estimate outcomes, assist in decision-making and to identify opportunities or solutions.</li> <li>b. Consider information, evidence and findings carefully, reflecting on their implications and how they can be used in the interests of the wider organisational goals.</li> <li>c. Assess and apply appropriate judgement when considering organisational issues, problems or when making financial management decisions; taking into account the implications of such decisions on the organisation and those affected.</li> <li>d. Appraise information objectively with a view to balancing the costs, risks, benefits and opportunities, before recommending appropriate solutions or decisions.</li> </ul>
3	Scepticism
	<ul style="list-style-type: none"> <li>a. Explore the underlying reasons for a given situation, applying the attitude of an enquiring mind, beyond what is immediately apparent.</li> <li>b. Question opinions, assertions and assumptions, by seeking justifications and obtaining sufficient evidence for either their support and acceptance or rejection.</li> <li>c. Challenge and critically assess the information presented or decisions made, where this is clearly justified, in the wider professional, ethical, organisational, or public interest.</li> </ul>

3	Commercial acumen
	<ul style="list-style-type: none"> <li>a. Demonstrate awareness of organisational and external factors, which will affect the financial management decisions of an organisation.</li> <li>b. Recognise key issues in a given scenario and use judgement in proposing and recommending commercially viable solutions.</li> <li>c. Show insight and perception in understanding financial issues and wider organisational matters, demonstrating acumen in arriving at appropriate recommendations.</li> </ul>
G	Employability and technology skills
1	Use computer technology to efficiently access and manipulate relevant information
2	Work on relevant response options, using available functions and technology, as would be required in the workplace
3	Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools
4	Present data and information effectively, using the appropriate tools

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(xxix) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxx) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM207E05: FUNDAMENTALS OF INVESTMENT**

Credits

4

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of this course, students should be able to:

05.5COM207E05.1: Examine the basics of investment and different investment avenues

05.5COM207E05.2: Analyze Bond and Equity fundamentally as well as technically

05.5COM207E05.3: Analyze the performance of mutual funds

05.5COM207E05.4: Understand the relationship of risk and return and role of investor protection

**PART-A**

**UNIT 1 Introduction to Investment**

1.1 Concept of Investment

1.2 Types of investing and investors

1.3 Difference between investment, speculation, and gambling

1.4 Primary market- IPO & Secondary Markets- Trading of securities

1.5 Avenues of investments – Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds

1.6 Concept of risk and return, Risk and return trade-off

**UNIT 2 Bond Analysis and Valuation**

1.1 Bond Fundamentals

1.2 Estimating bond yields

1.3 Bond Valuation

1.4 Types of Bond Risks

**UNIT 3 Equity Analysis and Valuation**

3.1 Concept of Fundamental Analysis

3.2 Concept of Technical Analysis

3.3 Valuation of Equity Shares

## PART- B

### UNIT 4 Portfolio Management

- 4.1 Portfolio - Concept and need
- 4.2 Measurement of Portfolio Return and risk
- 4.3 Types of Portfolio risk
- 4.4 Portfolio and diversification

### UNIT 5 Investing in Mutual Funds

- 5.1 Mutual Fund -concept and types
- 5.2 Advantages and Disadvantages of investing in mutual funds
- 5.3 Types of mutual funds
- 5.4 Factors affecting the choice of mutual funds

### UNIT 6 Investor Protection

- 6.1 Brief Introduction of SEBI Act, 1992
- 6.2 Role of SEBI and stock exchanges in investor protection
- 6.3 Investor grievances and their redressal system
- 6.4 Investor awareness and activism
- 6.5 Investor Protection Fund

### Practical Exercises:

The learners are required to:

1. Practice the concepts learned by working on the spreadsheet for doing basic calculations in finance.
2. Perform valuation of selected debt and equity instruments.
3. Create a dummy investment portfolio of selected securities and evaluate their performance.
4. Evaluate the performance of selected mutual funds schemes.

### Recommended Books:

1. C.P. Jones, "Investments Analysis and Management", Wiley.
2. Prasanna Chandra, "Investment Analysis and Portfolio Management", Tata McGraw Hill.
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra, and B.R. Bagri, Futures and Options, Tata McGraw Hill Publishing.
5. Mayo, An Introduction to Investment, Cengage Learning

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(xxxi) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxxii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials  
 Sessional tests  
 Surprise questions during lectures/Class Performance  
 Term end examination

**Course Articulation Matrix**

CO STATEMENT (Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
05.5COM207E05.1	3	1	2		1		2		2	1
05.5COM207E05.2	3	1	2				3		2	1
05.5COM207E05.3	3	1	2				1		2	1
05.5COM207E05.4	3	1	1						1	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

1 – Low

2 – Medium

3 – High

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM209E02: ADVANCED AUDIT & ASSURANCE**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

Unit Number	Particulars
A	Regulatory environment
1	International regulatory frameworks for audit and assurance services
	a) Explain the need for laws, regulations, standards and other guidance relating to audit, assurance and related services. b) Outline and explain the need for the legal and professional framework including: i) public oversight of audit and assurance practice ii) the impact of the UK Corporate Governance Code on audit and assurance practice c) Discuss the role of the audit committee and its impact on audit and assurance practice in relation to: i) the relationship with the external auditor, including the appointment, removal and monitoring of effectiveness; and ii) the oversight and approval of the provision of non-audit services
2	Money laundering
	a) Define 'money laundering' and discuss international methods for combatting money laundering. b) Explain the scope of criminal offences of money laundering and how professional accountants may be protected from criminal and civil liability. c) Explain the need for ethical guidance in this area. d) Describe how accountants meet their obligations to help prevent and detect money laundering including record keeping and reporting of suspicion to the appropriate regulatory body. e) Explain the importance of customer due diligence (CDD) also referred to as 'Know Your Customer (KYC) and recommend the information that should be gathered as part of CDD/KYC. f) Recognise potentially suspicious transactions and assess their impact on reporting duties. g) Describe, with reasons, the basic elements of an anti-money laundering program.
3	Laws and regulations
	a) Compare and contrast the respective responsibilities of management and auditors concerning compliance with laws and regulations in an audit of financial statements. b) Describe the auditors' considerations of compliance with laws and regulations and plan audit procedures when possible non-compliance is discovered. c) Discuss how and to whom noncompliance should be reported. d) Recognise and recommend when withdrawal from an engagement is necessary.
B	Professional and ethical considerations

1	Code of Ethics and Conduct
	<p>a) Explain the fundamental principles and the conceptual framework approach.</p> <p>b) Identify, evaluate and respond to threats to compliance with the fundamental principles.</p> <p>c) Discuss and evaluate the effectiveness of available safeguards.</p> <p>d) Recognise and advise on conflicts in the application of fundamental principles.</p> <p>e) Discuss the importance of professional scepticism in planning and performing an audit.</p> <p>f) Consider the ethical implications of the external auditor providing non-audit services to a client including an internal audit service.</p> <p>g) Assess whether an engagement has been planned and performed with an attitude of professional scepticism and evaluate the implications.</p>
2	Fraud and error
	<p>a) Identify and develop an appropriate response to circumstances which indicate a high risk of error, irregularity, fraud or misstatement in the financial statements or a given situation. b) Compare and contrast the respective responsibilities of management and auditors for fraud and error.</p> <p>c) Describe the matters to be considered and recommend procedures to be carried out to investigate actual and/or potential misstatements in a given situation.</p> <p>d) Explain how, why, when and to whom fraud and error should be reported and the circumstances in which an auditor should withdraw from an engagement.</p> <p>e) Consider the current and possible future role of auditors in preventing, detecting and reporting error and fraud.</p>
3	Professional liability
	<p>a) Recognise circumstances in which professional accountants may have legal liability and the criteria that need to be satisfied for legal liability to be recognised.</p> <p>b) Describe the factors to determine whether or not an auditor is negligent and discuss the auditor's potential liability in given situations.</p> <p>c) Compare and contrast liability owed to client with liability owed to third parties (ie contract vs establishing duty of care).</p> <p>d) Evaluate the practicability and effectiveness of ways in which liability may be restricted including the use of liability limitation agreements.</p> <p>e) Discuss and appraise the principal causes of audit failure and other factors that contribute to the 'expectation gap' (e.g. responsibilities for fraud and error) and recommend ways in which that gap may be bridged.</p>
C	Quality management
1	Quality management (firm and engagement level)
	<p>a) Explain the principles and purpose of quality management of audit and other assurance engagements.</p> <p>b) Describe the elements of a system of quality management relevant to a given firm.</p> <p>c) Evaluate the system of quality management which is in place for a given firm, including the identification and impact of deficiencies, and assess if appropriate quality management has been applied in a given engagement.</p>
2	Advertising, tendering and obtaining professional work and fees
	<p>a) Evaluate the appropriateness of publicity material including the use of the ACCA logo and reference to fees.</p> <p>b) Outline the determinants of fee-setting and justify the bases on which fees and commissions may and may not be charged for services.</p>

	<p>c) Discuss the ethical and other professional problems, for example, lowballing, involved in establishing and negotiating fees for a specified assignment.</p> <p>d) Recognise and explain the matters to be considered prior to tendering for an audit or other professional engagement and explain the information to be included in the proposal.</p>
3	Professional appointments
	<p>a) Explain the matters to be considered and the procedures that an audit firm/professional accountant should carry out before accepting a specified new client/engagement or continuing with an existing engagement, including:</p> <p>i) client acceptance</p> <p>ii) engagement acceptance (new and existing engagements)</p> <p>iii) establishing whether the preconditions for an audit are present</p> <p>iv) agreeing the terms of engagement.</p> <p>b) Recognise the key issues that underlie the agreement of the scope and terms of an engagement with a client.</p>
D	Planning and conducting an audit of historical financial information
1	Planning, materiality and assessing the risk of material misstatement
	<p>a) Define materiality and performance materiality and demonstrate how it should be applied in financial reporting and auditing.</p> <p>b) Discuss and demonstrate the use of analytical procedures in the planning of an assignment.</p> <p>c) Evaluate and prioritise business risks, audit risks and risks of material misstatement for a given assignment.</p> <p>d) Interpret the results of analytical procedures, in an unbiased manner and apply professional scepticism to support the identification of contradictory information and assessment of risks of material misstatement.</p> <p>e) Explain the results of planning and risk assessment procedures to determine the relevant audit strategy including the auditor's responses.</p> <p>f) Explain the planning procedures specific to an initial audit engagement.</p> <p>g) Discuss the importance of the auditor gaining an understanding of the entity including the applicable financial reporting framework, its accounting policies, significant classes of transactions, balances and disclosures and the entity's system of internal control and recommend additional information which may be required in gaining that understanding.</p> <p>h) Discuss how transnational audits may differ from other audits of historical financial information (e.g. in terms of applicable financial reporting and auditing standards, listing requirements and corporate governance requirements).</p> <p>i) Recognise matters which are not relevant to the planning of an assignment</p>
2	Evidence and testing considerations
	<p>a) Identify and describe audit procedures (including substantive and tests of controls (for both direct and indirect controls)) to obtain sufficient appropriate audit evidence from identified sources to support the relevant assertions and disclosures.</p> <p>b) Assess and describe how IT can be used to assist the auditor and recommend the use of automated tools and techniques, such as audit software, test data and other data analytics where appropriate.</p> <p>c) Evaluate and interpret the results of data analytics tools when used during planning or evidence collection.</p>

	<p>d) Recommend additional information which may be required to effectively carry out a planned engagement or a specific aspect of an engagement.</p> <p>e) Apply the further considerations and audit procedures relevant to initial engagements.</p> <p>f) Apply analytical procedures to financial and non-financial data.</p> <p>3g) Explain the specific audit problems and procedures concerning related parties and related party transactions.</p> <p>h) Recognise circumstances that may indicate the existence of unidentified related parties and recommend appropriate audit procedures.</p>
3	Audit procedures and obtaining evidence
	<p>a) Design appropriate audit procedures relating to:</p> <p>i) inventory (including standard costing systems)</p> <p>ii) non-current assets</p> <p>iii) intangible assets</p> <p>iv) biological assets</p> <p>v) investment properties</p> <p>vi) assets held for sale and discontinued operations</p> <p>vii) financial instruments</p> <p>viii) accounting estimates including fair values</p> <p>ix) government grants</p> <p>x) leases</p> <p>xi) impairment</p> <p>xii) provisions, contingent liabilities and contingent assets</p> <p>xiii) borrowing costs.</p> <p>xiv) employee benefits</p> <p>xv) share-based payment transactions</p> <p>xvi) taxation (including deferred tax)</p> <p>xvii) related parties</p> <p>xviii) revenue from contracts with customers</p> <p>xix) statement of cash flows</p> <p>xx) business combinations</p> <p>xxi) events after the end of the reporting period</p> <p>xxii) the effects of foreign exchange rates</p> <p>xxiii) segmental reporting xxiv) financial statement notes and related disclosures xxv) earnings per share</p> <p>xxvi) changes in accounting policy</p> <p>xxvii) payroll and other expenses</p> <p>b) Explain how the auditor's responsibilities for corresponding figures, comparative financial statements, and 'other information', are discharged.[3] c) Explain the auditor's main considerations in respect of social and environmental matters and how they impact on entities and their financial statements (e.g. impairment of assets, provisions and contingent liabilities).</p>
4	Using the work of others
	<p>a) Recognise when it is justifiable to place reliance on the work of an expert (e.g. a surveyor employed by the audit client or audit firm).</p> <p>b) Evaluate the potential impact of an internal audit department on the planning and performance of the external audit.</p> <p>c) Assess the appropriateness and sufficiency of the work of internal auditors and the extent to which reliance can be placed on it.</p> <p>d) Recognise and evaluate the impact of outsourced functions, such as payroll, on the conduct of an audit.</p>

5	Group audits
	<p>a) Recognise the specific matters to be considered before accepting appointment as group auditor to a group in a given situation.</p> <p>b) Identify and describe the matters to be considered and the procedures to be performed at the planning stage, when a group auditor considers the use of the work of component auditors.</p> <p>c) Identify and explain the matters specific to planning an audit of group financial statements including: assessment of group and component materiality, the impact of noncoterminous year ends within a group, changes in group structure or a complex group structure.</p> <p>d) Recommend and discuss the communications and content therein to be provided by the group auditor to the component auditor in a given situation.</p> <p>e) Recognise the audit problems and describe audit procedures specific to: a business combination, including the classification of investments the determination of goodwill and its impairment, group accounting policies, intra-group trading, equity accounting for associates and joint ventures, changes in group structure, including acquisitions and disposals, and accounting for a foreign subsidiary.</p> <p>f) In respect of the consolidation process identify and explain the relevant audit risks and audit procedures necessary to obtain sufficient appropriate evidence.</p> <p>g) Consider how the group auditor should evaluate the audit work performed by a component auditor</p> <p>h) Explain the responsibilities of the component auditor before accepting appointment, and the procedures to be performed in a group situation.</p> <p>i) Justify the situations where a joint audit would be appropriate.</p>
E	Completion, review and reporting
1	Subsequent events and going concern
	<p>a) Design audit procedures to identify subsequent events which may require adjustment to, or disclosure in, the financial statements of a given entity.</p> <p>b) Evaluate indicators that the going concern basis of accounting may be in doubt and recognise mitigating factors.</p> <p>c) Recommend audit procedures or evaluate the evidence that might be expected to be available and assess the appropriateness of the going concern basis of accounting in given situations.</p> <p>d) Assess the adequacy of disclosures in financial statements relating to going concern and explain the implications for the auditor's report with regard to the going concern basis of accounting.</p>
2	Completion and final review
	<p>a) Apply analytical procedures for the purposes of evaluation and review and evaluate the results in the context of other audit evidence.</p> <p>b) Assess whether an engagement has been planned and performed in accordance with professional standards.</p> <p>c) Evaluate whether reports issued are appropriate in the circumstances.</p> <p>d) Evaluate as part of the final review the matters (eg materiality, risk, relevant accounting standards) and audit evidence to confirm if sufficient and appropriate evidence has been obtained. [</p> <p>e) Justify the review procedures which should be performed in a given assignment, including the need for an engagement quality review and the appropriateness of the</p>

	<p>review performed, and recommend additional procedures or actions needed in the circumstances.</p> <p>f) Evaluate the use of written representations from management to support other audit evidence.</p>
3	Auditor's reports
	<p>a) Determine the form and content of an auditor's report and assess the appropriateness of the contents of an auditor's report containing an unmodified opinion.</p> <p>b) Recognise and evaluate the factors to be taken into account when forming an audit opinion in a given situation, including the effect of uncorrected misstatements, and justify audit opinions which are consistent with the results of audit procedures.</p> <p>c) Critically appraise the form and content of an auditor's report in a given situation.</p> <p>d) Assess whether or not a proposed audit opinion is appropriate.</p> <p>e) Advise on the actions which may be taken by the auditor in the event that a modified auditor's opinion is issued.</p> <p>f) Explain the implications for the auditor's report on the group financial statements of an entity where the opinion on a component is modified in a given situation.</p> <p>g) Recognise when the use of an emphasis of matter paragraph, other matter paragraph and KAM disclosure would be appropriate and recommend and justify the content of each.</p> <p>h) Discuss the courses of action available to an auditor if a material inconsistency or material misstatement exists in relation to other information such as contained in the integrated report.</p>

4	Reports to those charged with governance and management
	<p>a) Critically assess the quality of a report to those charged with governance and management.</p> <p>b) Advise on the content of reports to those charged with governance and management in a given situation.</p>
F	Other assignments
1	Audit-related and assurance services
	<p>a) Describe the nature of audit-related services, the circumstances in which they might be required, and the comparative levels of assurance provided by professional accountants and distinguish between:</p> <p>i) audit-related services and an audit of historical financial statements ii) an attestation engagement and a direct engagement.</p> <p>b) Describe the main categories of assurance services that audit firms can provide and assess the benefits of providing these services to management and external users.</p> <p>c) Describe the level of assurance (reasonable, high, moderate, limited, negative) for an engagement depending on the subject matter evaluated, the criteria used, the procedures applied, and the quality and quantity of evidence obtained.</p>
2	Specific assignments
	<ul style="list-style-type: none"> <li>• Due Diligence</li> <li>• Review of interim financial information</li> <li>• Prospective financial information</li> <li>• Forensic audits</li> </ul> <p>For each of the other assignments listed above:</p> <p>a) Define and describe the purpose of each type of assignment and analyse the appropriate level of assurance which may be offered by a professional firm in relation to these assignments.</p>

	<p>b) Evaluate the matters to be considered before accepting the engagement, including any ethical and professional considerations.</p> <p>c) Plan the assignment, applying professional scepticism, to gather suitable evidence and provide an appropriate level of assurance in line with the objectives of the assignment.</p> <p>d) Discuss the level of assurance that the auditor may provide and explain the other factors to be considered in determining the nature, timing and extent of examination procedures.</p> <p>e) Describe and recommend appropriate substantive, examination or investigative procedures which can be used to gather sufficient and appropriate evidence in the circumstances.</p>
3	. The audit of social, environmental, sustainability and integrated reporting
	<p>a) Plan an engagement to provide assurance on integrated reporting (performance measures and sustainability indicators).</p> <p>b) Describe the difficulties in measuring and reporting on economic, environmental, social and sustainability information and give examples of performance measures and sustainability indicators.</p> <p>c) Describe substantive procedures to detect potential misstatements in respect of socio-environmental and sustainability matters.</p> <p>d) Discuss the form and content of an independent verification statement of an integrated report or sustainability information.</p>
4	Auditing aspects of insolvency (and similar procedures)
	<p>a) Explain the meaning of, and describe the procedures involved in placing a company into voluntary or compulsory liquidation or administration.</p> <p>b) Explain the consequences of liquidation or administration for a company and its stakeholders.</p> <p>c) Advise on the differences between fraudulent and wrongful trading and the consequences for company directors.</p> <p>d) Examine the financial position of a company and determine whether it is insolvent.</p> <p>e) Identify the circumstances where administration could be adopted as an alternative to liquidation and explain the benefits of administration compared to liquidation.</p> <p>f) Explain and apply the priority for the allocation of company assets.</p>
5	Reporting on other assignments
	<p>a) Analyse the form and content of the professional accountant's report for an assurance engagement as compared with an auditor's report.</p> <p>b) Discuss the content of a report for an examination of prospective financial information.</p> <p>c) Discuss the effectiveness of the 'negative assurance' form of reporting and evaluate situations in which it may be appropriate to modify a conclusion.</p>
C	Current issues and developments
	Discuss the relative merits and the consequences of different standpoints taken in current debates and express opinions supported by reasoned arguments.
1	Professional and ethical developments
	<p>a) Discuss emerging ethical issues and evaluate the potential impact on the profession, firms and auditors.</p> <p>b) Discuss the content and impact of exposure drafts, consultations and other pronouncements issued by FRC and IFAC and its supporting bodies (including IAASB, IESBA and TAC).</p>
2	Other current issues
	a) Discuss current developments in auditing standards including the need for new and revised standards and evaluate their impact on the conduct of audits.

	<p>b) Discuss current developments in business practices, practice management and audit methodology and evaluate the potential impact on the conduct of an audit and audit quality.</p> <p>c) Discuss the proposed changes to the audit profession in the UK and critically evaluate the implications of these changes for companies and audit firms and their impact on audit process and quality.</p> <p>d) Discuss current developments in emerging technologies, including big data and the use of automated tools and techniques such as data analytics and sustainability reporting and the potential impact on the conduct of an audit and audit quality.</p> <p>e) Discuss the impact of significant global events on audit practice.</p>
H	Professional skills
1	Communication
	<p>a) Inform concisely, objectively and unambiguously, adopting a suitable style and format, using appropriate technology.</p> <p>b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.</p> <p>c) Clarify and simplify complex issues to convey relevant information in a way that adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.</p>
2	Analysis and Evaluation
	<p>a) Investigate relevant information from a range of sources, using appropriate analytical techniques to establish reasons and causes of issues, connections between different sources of information and to determine significant risks and appropriate responses.</p> <p>b) Consider information, evidence and findings carefully, reflecting on their implications and how they impact the engagement, audit firm or audit client.</p> <p>c) Assess and apply appropriate judgement when considering ethical and professional issues, audit matters and when making conclusions or recommendations, taking into account the implications of such decisions on the audit firm, engagement and audit client.</p> <p>d) Appraise information objectively, in order to effectively prioritise audit issues, explore suitable audit responses and when making decisions, devising courses of action or determining audit conclusions.</p>
3	Professional scepticism and judgement
	<p>a) Explore the underlying reasons for issues, applying an attitude of a questioning mind, beyond what is immediately apparent from the usual sources and opinions available and demonstrate the ability to be alert to, and identify, conditions which might indicate misstatements or the existence of fraud or error.</p> <p>b) Question contradictory information or facts, opinions, assertions and the reliability or inherent bias of information presented, by seeking corroboratory or additional information to either support or reject its acceptance.</p> <p>c) Challenge and critically assess the information and evidence presented, or decisions made, to reach a conclusion on whether sufficient and appropriate evidence has been obtained on which to base the audit opinion.</p> <p>d) Demonstrate appropriate professional judgement, including the application of appropriate auditing, accounting and ethical standards, to draw conclusions and make informed decisions about the courses of action which are appropriate in the context of the engagement.</p>
4	Commercial Acumen
	<p>a) Demonstrate awareness of any wider external factors or implications, in a given scenario, for the audit engagement, audit firm or audit client.</p>

	<p>b) Recognise key issues and limitations, and consider the plausibility, and the practical or commercial implications, of recommendations made in the context of the engagement and audit firm.</p> <p>c) Show insight and perception in understanding the wider implications and impact of implementing relevant recommendations and demonstrate acumen in arriving at suitable conclusions.</p>
I	<p>Employability and technology skills</p> <ol style="list-style-type: none"> <li>1. Use computer technology to efficiently access and manipulate relevant information.</li> <li>2. Work on relevant response options, using available functions and technology, as required by the workspace.</li> <li>3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools</li> <li>4. Present data and information effectively, using the appropriate tools.</li> </ol>

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(xxxiii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxxiv) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Surprise questions during lectures/Class Performance
- Term end examination

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM210E02: DIGITAL MARKETING**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of this course, students should be able to:

**05.5COM210E02.1:** To understand the concept of digital marketing and its integration with traditional marketing

**05.5COM210E02.2:** To understand customer value journey in digital context and behaviour of online consumers.

**05.5COM210E02.3:** To examine the significance of digital marketing tools, such as, SEO, social media platforms, online advertising, blogging etc.

**05.5COM210E02.4:** To gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India

**PART-A**

**UNIT 1: Marketing in the Digital World**

- 1.1 Concept, Scope and Importance of Digital Marketing
- 1.2 Traditional Marketing vs. Digital Marketing, Challenges and opportunities for Digital Marketers
- 1.3 Digital Marketing landscape: an overview of Indian Market

**UNIT 2: Digital Marketing Management**

- 2.1 Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment
- 2.2 Digital Technology and Customer Relationship Management
- 2.3 Digital Consumers and their Buying Decision process.

**UNIT 3: Digital Marketing Presence**

- 3.1 Concept and role of Internet in Marketing, Online marketing Domains,
- 3.2 The P.O.E.S.M. Framework, Website design and domain name branding,
- 3.3 Search Engine Optimization stages, Types of traffic

## PART- B

### UNIT 4: Social Media Marketing and Display Marketing

- 4.1 Social Media Marketing: Building Successful Social Media strategy; Social Media Marketing Channels; Facebook, LinkedIn, YouTube (Concepts and strategies)
- 4.2 Display Advertising: Working of Display Advertising; Benefits and challenges; Overview of Display ad Process.; Define- Customer, Publisher, Objectives; Format Budget, Media, Ad Formats, Ad Copy.

### UNIT 5: Terminology used in Digital Marketing

- 5.1 Blogging: types and role; Video marketing: tools and techniques; Mobile marketing tools, PPC marketing
- 5.2 Payment options and Gateways.
- 5.3 Keyword advertising; Google web-master and analytics overview; Affiliate Marketing, Email Marketing

### UNIT 6: Ethical and Legal Issues

- 6.1 Ethical Issues and Legal Challenges in digital marketing
- 6.2 Regulatory framework for digital marketing in India

### Suggestive Practical Exercises

1. The learners should:
2. Prepare marketing strategies of Companies who have succeeded in marketing their products through online platforms.
3. Design the advertising campaign and run it on various social media handles: Facebook, Instagram, LinkedIn etc.
4. Design e-mail marketing campaigns using mail chimp or other free softwares available online.

### Text Book:

1. Ahuja V .Digital Marketing. Oxford University Press.

### Recommended Books:

1. Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. Internet Marketing: Strategy, Implementation and Practice. New Jersey: Pearson Hall.
2. Gupta, S. Digital Marketing. Delhi: Tata McGraw Hill Education.
3. Kapoor, N. Concept Building Approach to Digital Marketing. Delhi: Cengage Learning India Pvt. Ltd.

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(xxxv) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxxvi) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials  
 Sessional tests  
 Surprise questions during lectures/Class Performance  
 Term end examination

**Course Articulation Matrix**

CO STATEMENT (O5.5COM210E02)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O5.5COM210E02.1	3						3	1	3	2
O5.5COM210E02.2			3	2	1			3	2	2
O5.5COM210E02.3	3							1	3	3
O5.5COM210E02.4		3	2	2				3	3	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

1 - Low

2 - Medium

3 - High

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**05.5COM211E02: PUBLIC FINANCE**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcomes:**

By the end of the course, a student should be able to:

**05.5COM211E02:** Students will be able to understand the organizational framework and components public finance in India, including revenue sources and expenditure patterns, with a focus on their implications for businesses;

**05.5COM211E02:** Students will demonstrate an understanding of the principles of taxation, types of taxes, and the roles of fiscal institutions such as the Ministry of Finance and the Reserve Bank of India (RBI), and their impact on the business environment;

**05.5COM211E02:** Students will be able to analyse the budgetary process, public expenditure, fiscal tools, and public debt management strategies to understand their implications for business sectors and macroeconomic stability; and

**05.5COM211E02:** Students will critically evaluate the principles of fiscal federalism, intergovernmental finance, and fiscal sustainability measures, proposing strategies for enhancing economic growth and improving business conditions through fiscal governance.

**PART – A**

**UNIT 1: Introduction to Public Finance and its Impact on Business**

1.1 Structure of Indian Public Finance

- Understanding the organizational framework and components of public finance in India, including revenue sources and expenditure patterns, with a focus on business implications.
- **Case Study:** Analysis of the impact of GST implementation on Indian businesses.

1.2 Classification of Public Finance: Revenue and Expenditure

- Differentiating between revenue and expenditure aspects of public finance, exploring their nature, functions, and objectives, and their direct impact on the private sector.
- **Case Study:** Examination of government subsidies and their effects on the textile sector.

1.3 Overview of Fiscal Institutions

- Introduction to fiscal institutions such as the Ministry of Finance, Reserve Bank of India (RBI), and their roles in shaping public finance policies that affect the business environment.

- **Case Study:** Role of RBI in managing liquidity during the COVID-19 pandemic and its impact on SMEs.

#### 1.4 Types of Financial Instruments

- Exploring various financial instruments used in public finance, including taxes, bonds, grants, and subsidies, and their impact on private business funding and investment.
- **Case Study:** Use of municipal bonds for urban infrastructure development and the involvement of private investors.

#### 1.5 Budgeting Process

- Understanding the budgetary process in India, including formulation, execution, and evaluation, with a focus on fiscal planning, management, and business sector implications.
- **Case Study:** Analysis of the Union Budget and its implications for the healthcare sector.

### **UNIT 2: Public Revenue and Taxation Impact on Businesses**

#### 2.1 Sources of Public Revenue

- Examining different sources of public revenue, including taxation, non-tax revenue, and grants, and their effects on different business sectors.
- **Case Study:** Impact of GST on the automotive industry.

#### 2.2 Principles of Taxation

- Understanding principles of taxation such as equity, efficiency, and simplicity, and their application in tax policy formulation that impacts business operations.
- **Case Study:** Corporate tax cuts and their impact on investment and growth in the IT sector.

#### 2.3 Types of Taxes

- Exploring various types of taxes levied by the government, including direct taxes (income tax, corporate tax) and indirect taxes (GST, excise duty), and their impact on business profitability and compliance.
- **Case Study:** Effects of GST on the retail sector.

#### 2.4 Tax Administration and Compliance

- Overview of tax administration mechanisms and compliance requirements, including tax assessment, collection, and enforcement, and their influence on business operations and financial planning.
- **Case Study:** Challenges faced by startups in complying with tax regulations.

## **UNIT 3: Public Expenditure and Budgetary Policy Impact on Businesses**

### 3.1 Nature and Scope of Public Expenditure

- Understanding the nature and scope of public expenditure, including its classification into developmental and non-developmental expenditure, and its impact on business growth.
- **Case Study:** Government spending on infrastructure and its impact on the construction industry.

### 3.2 Budgetary Process and Policy

- Analyzing the budgetary process and policy formulation, including allocation of resources, expenditure prioritisation, and fiscal deficit management, with an emphasis on implications for businesses.
- **Case Study:** Budget allocations for the renewable energy sector and their impact on business opportunities.

### 3.3 Fiscal Policy Tools

- Exploring fiscal policy tools such as taxation, expenditure, and debt management, and their role in achieving macroeconomic objectives that benefit or challenge business operations.
- **Case Study:** Use of fiscal stimulus during economic downturns and its effect on the manufacturing sector.

### 3.4 Public Debt Management

- Understanding the concept of public debt, its implications on fiscal sustainability, and strategies for debt management and reduction, with a focus on the impact on business investment climates.
- **Case Study:** Public debt levels and their impact on investor confidence in the Indian market.

## **UNIT 4: Fiscal Federalism, Intergovernmental Finance, and Business Impacts**

### 4.1 Principles of Fiscal Federalism

- Examining principles of fiscal federalism and the distribution of fiscal powers and responsibilities between the central and state governments, and their impact on regional business environments.
- **Case Study:** Impact of state-level fiscal policies on the ease of doing business in Maharashtra and Tamil Nadu.

### 4.2 Intergovernmental Transfers

- Understanding mechanisms of intergovernmental transfers, including grants-in-aid, revenue-sharing arrangements, and fiscal equalization, and their effects on state-level business activities and investments.

- **Case Study:** Analysis of revenue-sharing models and their impact on industrial development in different states.

## **UNIT 5: Private Sector Involvement in Infrastructure Development**

### 5.1 Role of Private Sector in Infrastructure

- Analyzing the role of the private sector in infrastructure development, including its contribution to economic growth and employment generation.
- **Case Study:** Case study of Delhi Metro Rail Corporation and its PPP model.

### 5.2 Public-Private Partnerships (PPP)

- Examining public-private partnership models and strategies adopted by the government, including their impact on business opportunities and risk management.
- **Case Study:** Success stories of PPP in highway construction and maintenance.

## **UNIT 6: Fiscal Sustainability, Business Growth, and Stakeholder Interests**

### 6.1 Fiscal Sustainability

- Understanding the concept of fiscal sustainability and its importance for long-term economic stability and business growth.
- **Case Study:** Fiscal consolidation efforts and their impact on the banking sector and Business Investment

### 6.2 Economic Growth and Fiscal Policy

- Exploring the relationship between fiscal policy, investment, and economic growth, and strategies for promoting sustainable and inclusive growth that benefits the private sector.
- **Case Study:** Impact of fiscal incentives on the growth of the Indian pharmaceutical industry.

### 6.3 Fiscal Reforms and Governance

- Analyzing fiscal reforms and governance measures aimed at enhancing fiscal transparency, accountability, and efficiency in public finance management, with a focus on their impact on the business environment.
- **Case Study:** GST reforms and their impact on the logistics sector.

### 6.4 Interest of Stakeholders

- Discussing the interests of different stakeholders like the Federation of Indian Chambers of Commerce & Industry (FICCI) and other business organizations in public finance policies and their role in shaping economic policies.
- **Case Study:** Advocacy by FICCI for corporate tax reforms and its impact on policy changes.

## Suggested Practical Exercises

### 1. Simulation of Budget Preparation for a Business Sector

**Objective:** To simulate the budget preparation process and understand its implications for a specific business sector.

**Instructions:** Students will be divided into groups and assigned different business sectors (e.g., healthcare, IT, manufacturing). Each group will prepare a simulated budget, including revenue projections, expenditure planning, and allocation of resources. The exercise will involve identifying sector-specific needs, prioritizing expenditures, and proposing fiscal measures to support growth and sustainability. Groups will present their budgets and justify their decisions, demonstrating an understanding of budgetary constraints and economic priorities.

### 2: Analysis of Tax Compliance Challenges

**Objective:** To identify and analyze the challenges faced by businesses in complying with tax regulations.

**Instructions:** Students will research the tax compliance process for small and medium enterprises (SMEs) in India. They will identify common challenges such as administrative burdens, costs of compliance, and understanding of tax laws. Students will then propose solutions or improvements to the current tax administration system, considering the perspectives of both tax authorities and businesses. The analysis will be presented in a report, highlighting practical recommendations for enhancing compliance and reducing burdens on SMEs.

### 3: Impact of Public Debt on Business Investment

**Objective:** To explore the relationship between public debt levels and private sector investment.

**Instructions:** Students will analyze data on India's public debt levels and private sector investment trends over the past decade. They will investigate how changes in public debt have influenced business investment decisions, borrowing costs, and investor confidence. The exercise will involve data analysis, interpretation of economic indicators, and assessment of the macroeconomic environment. Students will present their findings in a report, discussing the implications of public debt management on business growth and investment strategies.

### 4: Evaluation of Fiscal Incentives for Startups

**Objective:** To evaluate the effectiveness of fiscal incentives provided to startups in India.

**Instructions:** Students will research various fiscal incentives offered by the Indian government to support startups, such as tax holidays, subsidies, and funding schemes. They will analyze the uptake and impact of these incentives on startup growth, innovation, and job creation. By conducting surveys or interviews with startup founders, students will gather insights into the real-world benefits and challenges associated with these incentives. The evaluation will be compiled into a report, offering recommendations for improving the support framework for startups.

**Text Book:**

1. Musgrave, R.A. and P.B. Musgrave, Public Finance in Theory and Practice, Mc-Graw Hill.

**Recommended Books:**

1. M.M Sury, Government Budgeting in India, Commonwealth Publishers, 1990.
2. Dr. R. K. Lekhi, "Public Finance in India"
3. Government of India, Report of the 13th Finance Commission.
4. Economic Survey, Government of India (latest). 8. State Finances: A Study of Budgets, Reserve Bank of India (latest)

*Only latest edition of the books is recommended.*

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

(xxxvii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xxxviii) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

**Course Articulation Matrix:**

<b>CO STATEMENT</b>	<b>PO</b>	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>						
05.5COM211E02	1	2	3	4	5	6	7			
05.5COM211E02.1		3	2	-	-	3	3	3	3	2
05.5COM211E02.2	2	-	1	1	-	1	3	1	2	1
05.5COM211E02.3		2	-	-		1	1	3	3	3
05.5COM211E02.4	3	-	-	-	1	2	2	3	1	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2- Medium**
- 3- High**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
**(Deemed to be University under section 3 of the UGC Act 1956)**

**05.5COM212E02: FINTECH IN WEALTH MANAGEMENT**

Credits

3

**Duration of Examination: 3 HRS**

Max. Marks: 100

**Internal/Continuous Assessment: 30**

**End Semester Exams: 70**

**Course Outcome:**

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

**05.5COM212E02.1:** Equip the students with deeper understanding in wealth management concepts.

**05.5COM212E02.2:** Acquaint a deeper knowledge in Investment avenues and its benefits

**05.5COM212E02.3:** Understand Competitive Landscape of FinTech in lending and wealth management.

**Part A**

**Unit 1: Introduction to Wealth Management (WM)**

1. 1 Meaning of WM, Scope of WM, Components of WM, Process of WM,
1. 2 WM Needs & Expectation of Clients,
1. 3 Code of Ethics for Wealth Manager

**Unit 2: Insurance Planning and Investment Planning**

- 2.1 Insurance Planning: Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance, Rights and Responsibilities of Insurer and Insured, Types of life Insurance Policies, Types of General Insurance Policies, Health Insurance – Medclaim – Calculation of Human Life Value - Belth Method/CPT
- 2.2 Investment Planning: Types of Investment Risk, Risk Profiling of Investors & Asset Allocation (Life Cycle Model), Asset Allocation Strategies (Strategic, Tactical, Life-Cycle based), Goal-based Financial Planning, Active & Passive Investment Strategies

**Unit 3: Retirement Planning/ Income Streams & Tax Savings Schemes**

- 3.1 Retirement Planning: Understanding of different Salary Components, Introduction to Retirement Planning, Purpose & Need, Life Cycle Planning, Financial Objectives in Retirement Planning, Wealth Creation (Factors and Principles), Retirement (Evaluation & Planning), Pre & Post-Retirement Strategies - Tax Treatment
- 3.2 Income Streams & Tax Savings Schemes: Pension Schemes, Annuities- Types of Annuities, Various Income Tax Savings Schemes

**Part B**

**Unit 4: Fintech in Lending**

- 4.1 Changing ecosystem of the financial services industry, the evolution of Fintech.
- 4.2 FinTech in the Lending Industry: Formal Lending, Informal Lending,
- 4.3 FinTech Disrupting the Lending Business.

**Unit 5: FinTech in Wealth Management Industry**

- 5.1 Financial Advice, Automated investing,
- 5.2 Socially responsible investing
- 5.3 Fractional Investing

## 5.4 Social Investing

### Unit 6: FinTech in Insurance Industry

- 6.1 P2P insurance, On Demand Insurance, On-Demand Consultation
- 6.2 Customer engagement through Quote to sell, policy servicing
- 6.3 Claims Management
- 6.4 Investment linked health insurance

#### Text Book:

1. Parag Y Arjunwadkar (2018), FinTech: The Technology Driving Disruption in the financial service industry CRC Press.

#### Recommended Books:

1. Arner D., Barberis J., Buckley R (2015) The evolution of FinTech: a new post crisis paradigm, University of New South Wales Research Series.
2. Susanne Chishti, Janos Barberis (2016). The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries (Wiley) Paperback, Wiley Publications
3. Richard Hayen (2016). FinTech: The Impact and Influence of Financial Technology on Banking and the Finance Industry

***Only latest available editions of the books are recommended.***

**Instructions for paper setting:** Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

#### Evaluation Policy:

The evaluation will include two types of assessments:

(xxxix) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

(xl) For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Surprise questions during lectures/Class Performance  
Term end examination

**Course Articulation Matrix :**

<b>CO Statement</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>O5.5COM212E02)</b>										
<b>O5.5COM212E02.1</b>	2	-	2	-	2	-	2	3	2	-
<b>O5.5COM212E02.2</b>	3	-	-	2	-	2	-	-	-	1
<b>O5.5COM212E02.3</b>	-	-	-	2	-	2	-	-	-	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 - Low**
- 2 - Medium**
- 3 - High**