

**GANDHI INSTITUTE OF TECHNOLOGY AND MANAGEMENT
(GITAM)**

(Deemed to be University, Estd. u/s 3 of UGC Act 1956)

VISAKHAPATNAM * HYDERABAD * BENGALURU

Accredited by NAAC with 'A' Grade



**REGULATIONS & SYLLABUS
of
Bachelor of Commerce B.Com(Hons.)**

Programme Code: MBC 201401

**A Three Year Full Time - Semester Programme
(w.e.f 2016-17 Admitted Batch)**

Website : www.gitam.edu

2016

Bachelor of Commerce (Hons.)
Programme Code: MBC 201401
REGULATIONS
(W.e.f. 2016-17 admitted batch)

1.0 ADMISSION

Admission into B.Com(Hons.) program of GITAM University is governed by GITAM University admission regulations

2.0 ELIGIBILITY CRITERIA

- 2.1 Minimum of 50% marks in Pre-University / Higher Secondary / 10+2 / Intermediate Examination in any discipline or equivalent from any recognized board or council
- 2.2 Qualified in UGAT or GAT or qualified in GITAM INSTITUTE OF MANAGEMENT (GIM) Online Test (GOT) conducted by GITAM Institute of Management, GITAM University.

3.0 CHOICE BASED CREDIT SYSTEM

Choice Based Credit System (CBCS) is introduced with effect from the admitted Batch of 2015-16 based on UGC guidelines in order to promote:

- Student centered learning
- Cafeteria Approach
- Students to learn courses of their choice
- Learn at their own pace
- Inter-disciplinary learning

Learning goals/ objectives and outcomes are specified leading to what a student should be able to do at the end of the programme.

4.0 STRUCTURE OF THE PROGRAMME:

4.1 The Programme Consists of

- i) Foundation Courses (compulsory) which give general exposure to a Student in communication and subject related area.
- ii) Core Courses (compulsory).
- iii) Discipline centric electives which

- | | | |
|---------------------------------------|---|---------------------------|
| a) Are supportive to the discipline | } | Intra |
| b) Give expanded scope of the subject | | Departmental
Electives |
| c) Give inter disciplinary exposure | } | Inter |
| d) Nurture the student skills | | Departmental
Electives |

iv) Open electives - which are of general nature and unrelated to the discipline to expose the student in areas such as general knowledge, personality development, economy, civil society, governance etc.

4.2 Each course is assigned a certain number of credits depending upon the number of contact hours (lectures and tutorials) per week.

4.3 In general, credits are assigned to the courses based on the following contact hours per week per semester.

- One credit for each Lecture / Tutorial hour per week.
- One credit for two hours of practicals per week.
- Two credit for three (or more) hours of practicals per week.

4.4 Range of Credits

Course	Range of Credits
Theory	2 to 6
Practical	2 to 3
Project Work	1 to 5
Professional Competency Development	1 or 2
Viva Voce	1 or 2
Seminar	1 or 2

4.5 The curriculum of the six semester B.Com(Hons.) programme is designed to have a total of 148 credits out of which 131 minimum credits required for the award of B.Com(Hons.) degree as shown in Table 1.

Table 1: Course Structure

Nature of Course	No.of Courses	Total Credits	Minimum required to be earned	%
Foundation Compulsory / General Courses	21	38	36	27%
Core Courses including core skill	21	80	80	62%
Elective Discipline Centric	4	24	12	09%
Open Electives	2	6	3	02%
TOTAL	48	148	131	100%

4.6 Semester Wise Structure

SEMESTER-I

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG101	Foundation Compulsory	English	3	-	3	40	60	100	3
2	MBG103	Foundation Compulsory	Business Economics	3	-	3	40	60	100	3
3	MBC101	Core	Accountant in business	4	-	4	40	60	100	4
4	MBC103	Core	Management Accounting	4	-	4	40	60	100	4
5	MBC105	Core	Financial Accounting	4	-	4	40	60	100	4
6	MBC191	Core Skill Based	Semester end viva -voce	-	-	-	-	-	50	1
Total				18	-	18	200	300	550	19

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG342	Foundation Elective Skill Based	Out-Bound Training Programme	-	-	-	50	-	50	1
Total							50		50	1

Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

SEMESTER-II

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG102/ MBG104/ MBG106/ MBG108	Foundation Elective	Telugu/ Sanskrit Hindi/Special English*	3	-	3	40	60	100	3
2	MBG112	Foundation Compulsory	Business Statistics	3	-	3	40	60	100	3
3	MBC102	Core	Corporate and Business laws	5	-	5	40	60	100	5
4	MBC104	Core	Performance Management	5	-	5	40	60	100	5
5	MBC202	Core	Income Tax Law and Practice	5	-	5	40	60	100	5
6	MBC192	Core Skill Based	Semester end viva	-	-	-	-	50	50	1
			Total	21		21	200	350	550	22

Note: * The Foreign students are offered special English course

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG344	Foundation Elective Value Based	Book Review	2	-	2	50	-	50	1
2	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	2	-	2	50	-	50	1
			Total	4		4	100		100	2

Note: Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

SEMESTER-III

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG201	Foundation Compulsory	Indian Heritage and Culture	2	-	2	40	60	100	2
2	MBG203	Foundation Compulsory	Business Communication	2	-	2	40	60	100	2
3	MBC201	Core	Financial Reporting	6	-	6	40	60	100	6
4	MBC203	Core	Audit and Assurance	6	-	6	40	60	100	6
5	MBC205	Core Skill Based	MS office	2	4	6	100	-	100	4
6	MBC291	Core Skill Based	Semester end viva -voce	-	-	-	-	-	50	1
	Total			20	4	22	260	240	550	21

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG348	Foundation Elective Skill Based	Public Speaking	2	-	2	50	-	50	1
2	MBG350	Foundation Elective Value Based	Yoga and Meditation	2	-	2	50	-	50	1
	Total			4	-	4	100		100	2

Note: Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination
Yoga and Meditation

SEMESTER-IV

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1.	MBG202	Foundation Compulsory	Environmental Science	3	-	3	40	60	100	3
2	MBC303	Foundation Compulsory	Indian Financial System	3	-	3	40	60	100	3
3	MBG232	Core Skill Based	Tally	2	2	4	100	--	100	3
4	MBC204	Core	Financial Management	6	-	6	40	60	100	6
5	MBC206	Core	Governance, Risk and Ethics	6	-	6	40	60	100	6
6	MBC292	Core Skill Based	Semester-end viva	-	-	-	-	-	50	1
Total				20	2	22	260	240	550	22

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG352	Foundation Elective Skill Based	BEC	-	2	2	50	-	50	1
2	MBG354	Foundation Elective Skill Based	Soft Skills	1	1	2	50	-	50	1
Total				1	3	4	100		100	2

Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

SEMESTER-V

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1.	MBC301	Foundation Compulsory	Insurance Management	3	-	3	40	60	100	3
2.	MBC305	Core	Indirect Taxation	4	-	4	40	60	100	4
3.	MBC307	Core	Corporate Reporting	6	-	6	40	60	100	6
4.	MBC309	Core	Business Analysis	6	-	6	40	60	100	6
5.	MBG341	Open Elective	Disaster Management	3	-	3	40	60	100	3
6.	MBG343	Open Elective	Introduction to Psychology	3	-	3	40	60	100	3
7.	MBC391	Core Skill Based	Semester end viva-voce	-	-	-	-	-	50	1
	Total			22	-	22	200	360	550	26

Note: Student can choose either Disaster Management or Introduction to Psychology

SEMESTER-VI

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1.	MBG302	Foundation Compulsory	Entrepreneurship	3	-	3	40	60	100	3
2.	MBC342	Elective Discipline Centric	Advanced Financial Management	6	-	6	40	60	100	6
3.	MBC344	Elective Discipline Centric	Advanced Performance Management	6	-	6	40	60	100	6
4.	MBC346	Elective Discipline Centric	Advanced Taxation	6	-	6	40	60	100	6
5.	MBC348	Elective Discipline Centric	Advanced Audit and Assurance	6	-	6	40	60	100	6
6.	MBG394	General	Industrial Training		3	3	100	--	100	3
7.	MBC392	Core Skill Based	Semester End Viva	-	-	-	-	-	50	1
			Total	15	3	18	220	180	450	31

Note :Students shall choose any Two out of Four Elective Discipline Centric given Above

LIST OF FOUNDATION ELECTIVE (PROFESSIONAL COMPETENCY DEVELOPMENT) COURSES

Sl. No	Course Code	Course	Marks (CA)	Credits
1.	MBG342	Out-Bound Training Programme	50	1
2.	MBG344	Book Review	50	1
3.	MBG346	Introduction to Gandhian Thoughts	50	1
4.	MBG348	Public Speaking	50	1
5.	MBG350	Yoga and Mediation	50	1
6.	MBG352	Business English Certificate (BEC)	50	1
7.	MBG354	Soft Skills	50	1

Note : The student has to secure five credits out of total seven professional competency development course (Foundation Elective) credits

4.8 MEDIUM OF INSTRUCTION

The medium of instruction (including examinations and project reports) shall be English.

6.0 REGISTRATION

Every student has to register himself/herself for each semester individually at the time specified by the Institute / University.

7.0 ATTENDANCE REQUIREMENTS

7.1 A student whose attendance is less than 75% in all the courses put together in any semester will not be permitted to attend the end - semester examination and he/she will not be allowed to register for subsequent semester of study. He/she has to repeat the semester along with his / her juniors.

7.2 However, the Vice Chancellor on the recommendation of the Principal / Director of the University College / Institute may condone the shortage of attendance to the students whose attendance is between 66% and 74% on genuine medical grounds and on payment of prescribed fee.

8.0 EVALUATION

8.1 The assessment of the student's performance in a Theory course shall be based on two components: Continuous Evaluation (40 marks) and Semester-end examination (60 marks).

8.2 A student has to secure an aggregate of 40% in the course in the two components put together to be declared to have passed the course, subject to the condition that the candidate must have secured a minimum of 24 marks (i.e. 40%) in the theory component at the semester-end examination.

8.3 Practical/ Project Work/ Industrial Training/ Viva voce/ Seminar etc. course are completely assessed under Continuous Evaluation for a maximum of 100 marks, and a student has to obtain a minimum of 40% to secure Pass Grade. Details of Assessment Procedure are furnished below in Table 2.

Table 2: Assessment Procedure

S.No.	Component of Assessment	Marks Allotted	Type of Assessment	Scheme of Evaluation
1	Theory / practical	40	Continuous Evaluation	i) Fifteen (15) marks for mid Semester examinations. One mid examination shall be conducted for 15 marks after completion of 50% of the syllabus. ii) Fifteen (15) marks for Quizzes, Four Surprise quizzes will be conducted in each course, out of which three best will be considered. iii) Ten (10) marks for Presentations or Assignments.
		60	Semester-end Examination	The semester-end examination in theory subjects: Sixty (60) Marks. Note: In respect of courses having practicals, theory examination shall be for forty (40) marks and practical exam for twenty (20) marks.
	Total	100		
2	Practicals (Note: Courses like Tally and Ms-Excel)	100	Continuous Evaluation	i) Forty (40) marks for lab performance, record and Viva-Voce ii) Sixty (60) marks for two tests of 30 marks each (one at the mid-term and the other towards the end of the Semester) conducted by the concerned lab Teacher.
3	Semester End Viva-voce	50	Continuous Evaluation	Fifty (50) marks for Viva Voce Examination conducted orally after the completion of every Semester.
4	Training Report	100	Training Report Evaluation	Supervisor assessment: 30 marks. Training report Presentation: 70 marks.

9.0 RETOTALLING, REVALUATION and REAPPEARANCE

- 9.1 Re-totalling of the theory answer script of the end-semester examination is permitted on the request made by the student by paying the prescribed fee within fifteen days of the announcement of the result.
- 9.2 Revaluation of the theory answer script of the end-semester examination is also permitted on a request made by the student by paying the prescribed fee within fifteen days of the announcement of the result.
- 9.3 A student who has secured 'F' grade in a theory course shall have to reappear at the subsequent Semester - end examinations held for that course.
- 9.3.1 A student who has secured 'F' grade in a Theory course shall have to reappear at the subsequent Semester/Trimester - end examinations held for that course.
- 9.3.2 A student who has secured 'F' grade in a Practical course shall have to attend Special Instruction Classes held during summer.
- 9.3.3 A student who has secured 'F' Grade in Project work / Industrial Training etc shall have to improve his/her report and reappear for Viva – voce with the juniors for the first two years , at the time of Special Examination to be conducted in the summer vacation for the final year.

10.0 SPECIAL EXAMINATION

- 10.0 A student who has completed the stipulated periods of study for the B.Com(Hons.) programme and still has failure grade 'F' in not more than **Four theory courses**, as detailed below is eligible to appear for special examinations conducted during summer vacation.

Note: * calculated based on the prescribed years of study of a programme (n) + one course. For example, a 3 year B.Com(Hons.) programme student can appear for Special Examinations if he has "F" Grade in a maximum of four theory courses (3 + 1) only.

11.0 BETTERMENT OF GRADES

Students who secured second class or pass who wish to improve their grades will be permitted **ONLY ONCE** to improve their grades at the end the program.

1. Candidates who have passed all the courses of a program within the stipulated period of study and who have obtained a Pass or Second Class only are eligible for Betterment of Grades.
2. Candidates who have already secured First Class or First Class with Distinction are not eligible for betterment of Grades.
3. Candidates who have completed the program of study beyond the stipulated period of study i.e. through Special examinations or subsequently, are not eligible for betterment of Grades
4. Betterment of Grades is permitted only through appearance of the theory examinations.
5. Betterment of Grades is permitted only once, at the end of the program of study, simultaneously along with Special examinations.
6. Candidates can appear for betterment at one course, across the semesters, for the number of semesters they have studied. i.e. a Six semester B.Com(Hons) student can appear for betterment in any Six courses of study.
7. The better Grade secured either in the first or betterment appearance shall be considered as the final Grade.
8. New Grade Card/PC shall be issued to candidates who have improved their Grades/Class after submitting the old Grade Card/PC.
9. The date, month and year of the declaration of betterment result shall be printed on the Grade Card/PC
10. Betterment marks shall not be taken into consideration for award of ranks, prizes, and medals.
11. Candidates have to pay a betterment fee as prescribed by the University.
12. The rules & regulations framed by the University from time to time shall be applicable.

12.0 GRADING SYSTEM

- 12.1 Based on the student performance during a given semester, a final letter grade will be awarded at the end of the semester in each course. The letter grades and the corresponding grade points are as given in Table 3.

Table 3: Grades & Grade Points

Sl.No.	Grade	Grade Points	Absolute Marks
1	O (outstanding)	10	90 and above
2	A+ (Excellent)	9	80 to 89
3	A (Very Good)	8	70 to 79
4	B+ (Good)	7	60 to 69
5	B (Above Average)	6	50 to 59
6	C (Average)	5	45 to 49
7	P (Pass)	4	40 to 44
8	F (Fail)	0	Less than 40
9	Ab.(Absent)	0	--

12.2 A student who earns a minimum of 4 grade points (P grade) in a course is declared to have successfully completed the course, and is deemed to have earned the credits assigned to that course, subject to securing a GPA of 5 for a pass in the semester.

This is applicable to both theory and practical papers. In the case of project Report (dissertation) and Vice-Voce also, the minimum pass percentage shall be 40%.

13.0 GRADE POINT AVERAGE

13.1 A Grade Point Average (GPA) for the semester will be calculated according to the formula:

$$\text{GPA} = \frac{\sum [C \times G]}{\sum C}$$

Where

C = number of credits for the course,

G = grade points obtained by the student in the course.

13.2 GPA is awarded to those candidates who pass in all the subjects of the semester. To arrive at Cumulative Grade Point Average (CGPA), a similar formula is used considering the student's performance in all the courses taken, in all the semesters up to the particular point of time.

13.3 CGPA required for classification of class after the successful completion of the programme is shown in Table 4.

Table 4: CGPA required for award of Class

Distinction	$\geq 8.0^*$
First Class	≥ 6.5
Second Class	≥ 5.5
Pass	≥ 5.0

* In addition to the required CGPA of 8.0, the student must have necessarily passed all the courses of every semester in first attempt.

14.0 ELIGIBILITY FOR AWARD OF THE B.Com(Hons.) DEGREE

14.1 Duration of the programme:

A student is ordinarily expected to complete the B.Com (Hons.) programme in six semesters of three years. However a student may complete the programme in not more than five years including study period.

14.2 However the above regulation may be relaxed by the Vice Chancellor in individual cases for cogent and sufficient reasons.

14.3 A student shall be eligible for award of the B.Com (Hons.) Degree if he / she fulfills all the following conditions.

- a) Registered and successfully completed all the courses and projects.
- b) Successfully acquired the minimum required credits as specified in the curriculum corresponding to the programme of his/her study within the stipulated time.
- c) Has no dues to the Institute, hostels, Libraries, NCC / NSS etc, and
- d) No disciplinary action is pending against him / her.

14.4 The degree shall be awarded after approval by the Academic Council.

15.0 PEDAGOGY

The class room pedagogy is customized by individual faculty to enhance the learning experience, which is dependent on the course and the degree of absorption by students. It has been proven that the degree of absorption is directly proportional to self-learning or preparedness before the classroom sessions and the interactions during the classes. Knowledge thus gained builds a strong long-lasting foundation. Typically class room pedagogy ranges from instructions, simulations, case discussions, role

plays, etc. Simulations and case discussions are adopted extensively across the curriculum, to supplement class room instructions/lectures.

15.1 Experiential Learning

Rather than giving cut flowers to students, at GITAM INSTITUTE OF MANAGEMENT (GIM) we would prefer to teach them how to grow their own plants. Practical field-based experiential learning enhances class-room instructions and links theory to practice, which is highly emphasized in this curriculum.

Classrooms can teach how a bee looks, but to taste honey one should venture into the fields. At GITAM INSTITUTE OF MANAGEMENT (GIM) we endorse this learning philosophy by inviting senior leaders from Commerce and business, organizing interactions with Chartered Accountants / CEO Finance / Deputy CEO Finance, and by conducting visits to Chartered Accountant firms which can help connect and reinforce class work with real world solutions.

15.2 Guest and Visiting Faculty

Senior executives from the corporate arena dealing with Accounting and Finance are invited periodically to serve as guest and visiting faculty. Attendance for guest lectures is mandatory. Students are required to submit a reflective report about each guest lecture to their respective faculty member.

16.0 Semester End Examinations

16.1 Examinations

Examinations are not the end, but a launching platform into a brighter future. The knowledge gained during the semester is tested through the semester end-examinations. Violation of norms regarding behavior in the examination hall will attract severe penalty. Students found copying in the examination halls will have one grade point less or asked to leave the programme basing on the consequences.

16.2 Examination Duration

The duration of each examination shall be three hours. In case of courses having practicals, the duration of the theory and practical examination shall be for two hours.

16.3 Examination Pattern

- A. The following shall be the structure of the question papers of different courses including computer related papers without practicals with the exception of problem papers

S.No.	Pattern	Marks
1.	Section A : Five one page answer questions (Five out of Eight to be answered).	5 X 2 = 10 marks
2.	Section B : Five Essay type questions (either or choice Questions from each unit)	5 X 8 = 40 marks
3.	Section C : One Case study (not more than 200 words)	1X10 =10 marks
	Total	60 marks

- B. The following shall be the structure of question paper for courses with numerical problems.

S.No.	PATTERN	MARKS
1.	Section A : Five questions (both theory / problems) (Five out of Eight to be answered).	5X 4 = 20 marks
2.	Section B : Problems/Theory (Five out of Eight to be answered)	5 X 8 = 40 marks
	Total	60 marks

- C. The following shall be the structure of question paper for Computer related courses with practicals.

S.No.	PATTERN	MARKS
1.	Section A : Five one page answer questions (Five out of Eight to be answered).	5 X 2= 10 marks
2.	Section B : Five Essay type questions (either or choice Questions from each unit)	5X 6 = 30 marks
3.	Practicals*	20 marks
	Total	60 marks

- * Should secure minimum 40% marks in computer related practicals.

- D. The following shall be the structure of question paper for theory courses without case studies

S.No.	PATTERN	MARKS
1.	Section A : Five one page answer questions (Five out of Eight to be answered).	5 X 3= 15 marks
2.	Section B : Five Essay type questions (either or choice Questions from each unit)	5 X 9 = 45 marks
	Total	60 marks

16.4 Viva-Voce

The Viva Voce shall be held at the end of each semester. The contents, marks and the composition of Board of each Viva-Voce shall be as follows.

End of each semester

Respective Courses of Study of that semester : 50 Marks

The composition of semester end viva-board

Programme Coordinator : Convener

One senior Faculty from the institute/Practitioner : Member

Note.

B.Com (Hons.) programme follow regulations of ACCA programme for few papers, any modifications in the ACCA regulations and syllabus in that academic year will be applicable to B.Com (Hons.) programme.

4.6 Semester Wise Structure

SEMESTER-I

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5	MBC105	Core	Financial Accounting	4	-	4	40	60	100	4
6	MBC191	Core Skill Based	Semester end viva -voce	-	-	-	-	-	50	1
	Total			18	-	18	200	300	550	19

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG342	Foundation Elective Skill Based	Out-Bound Training Programme	-	-	-	50	-	50	1
	Total						50		50	1

Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

B.Com(Hons.) – I SEMESTER

MBG101: ENGLISH

INTRODUCTION

Literature is the study of human nature. Reading of literature influences human emotions and behavior. There is more to a person than what is displayed on the exterior. Literature also allows one to question prominent beliefs and examine lives, giving them deeper meaning. Literature is said to be the mirror of a person's behavior. Reading literature sensitizes students to major issues facing society and the world through reading of literary pieces in relation to their milieu.

OBJECTIVES

- 1) To enable students to read and appreciate various forms of literature and to critically interact with them from different perspectives using appropriate literary strategies
- 2) To read literature using appropriate listening strategies
- 3) To pinpoint how far literature or language deviates from ordinary language
- 4) To unravel the hidden meaning in a text.

LEARNING OUTCOMES

At the end of this course the student –

- 1) Learns to employ basic English L,S,R,W skills more effectively in day-to-day life
- 2) Learns to identify various genres of prose and poetry
- 3) Learns the special use of language for various purposes
- 4) Realizes the importance of literature in enabling self-expression, creating awareness about and finding solutions to personal, professional and societal problems (especially in the era of globalization), thus emerging as a well integrated individuals

SYLLABUS

Unit I: Poetry

- | | |
|---------------------------------|----------------|
| 1. Father Returning Home | Dilip Chitre |
| 2. The Walrus and the Carpenter | Lewis Carroll |
| 3. One Day I wrote Her Name | Edward Spenser |
| 4. On killing a Tree | Gieve Patel |
| 5. Ode to Autumn | John Keats |

Unit II: Prose

- | | |
|--|---------------------|
| 1. War Minus shooting | George Orwell |
| 2. A Dilemma-A Layman Looks At Science | Raymond Fosdick |
| 3. You and Your English | G.B. Shaw |
| 4. Humanities vs. Science | Dr.S. Radhakrishnan |
| 5. Mother Teresa | Khushwant Singh |

Unit III: Short Stories

- | | |
|------------------------------|-----------------|
| 1. After Twenty Years | O'Henry |
| 2. Selvi | R K Narayan |
| 3. A Spark Neglected | Leo Tolstoy |
| 4. The Beautiful white Horse | William Saroyan |
| 5. Snapshot of a Dog | James Thurber |

Unit IV: Literature and Globalization

- | | |
|--|-------------------|
| 1. Fighting Indiscriminate Globalization | Vandana Siva |
| 2. Riches | Ramachandra Guha |
| 3. Sharing the World | Amartya Sen |
| 4. Vinoba –A Portrait Sketch | Hallam Tennyson |
| 5. In Celebration of being Alive | Christian Barnard |

Unit V: Book Review

- | | |
|--------------------------|-----------------|
| 1. Diary of a Young Girl | Anne Frank |
| 2. Wings of Fire | APJ Abdul Kalam |

TEXT BOOK

Material collected from Standard Books

REFERENCE BOOKS

1. Gupta Nilanjana (2011), *English for All*, New Delhi: MacMillan Publishers India Limited.
2. Gunter Gerngross and Herbert Puchta (2013), *Playway to English*, Cambridge University Press.

JOURNALS

1. Research journal of English Language and Literature KY Publications
2. GITAM Journal of Management, GITAM University, Visakhapatnam

B.Com(Hons.) – I SEMESTER
MBG103: BUSINESS ECONOMICS

INTRODUCTION

Business economics course aims to introduce to the students business economics concepts useful for management decision making and to enhance the students' understanding of the importance of business economics topics.

OBJECTIVES

1. To understand the basic concepts in Business economics.
2. To analyze the demand and supply, changes in demand and supply conditions, and elasticity's of demand & Supply
3. To know the production analysis i.e. functions, laws of production.
4. To review the market structures, types and price determination under different markets

LEARNING OUTCOMES:

1. After studying the subject the students will be able to understand and explain the concepts of economics and their managerial perspective.
2. Understand the economic dimensions and perspectives applicable to business.

SYLLABUS

UNIT I:

Economics–Introduction– Business Economics –Nature and Scope of business Economics – Business Economics and other disciplines- Importance of business economics.

UNIT II:

Demand and supply Analysis -Meaning of Demand – Determinants of demand - Law of Demand –Elasticity of Demand –Elasticity measurement-Price elasticity of demand –Income Elasticity of demand-Cross and promotional elasticity of demand-Demand Forecasting – Methods of demand forecasting –Supply - Meaning and determinants of Supply.

UNIT III :

Production and Cost Analysis: Production Introduction – Production Functions –Law of Variable Proportions – Production functions with two variable inputs-

Isoquants-Law of returns to scale –Cost analysis-Introduction –Different types of cost-Cost output relations in short run and long run-Economies of scale.

UNIT IV:

Market structure and pricing decision: Classification of markets - Price and Output Determination under Perfect Competition and imperfect competition-Monopoly–Monopolistic Competition – Oligopoly.

UNIT V:

National Income–Introduction- Measures of national income-Methods of Measuring National Income-Inflation-Types of inflation -Causes and Remedies-Business Cycles-Stages and measures to control business cycles.

Text Book:

Yogesh Maheswari (2012), *Managerial Economics*, New Delhi: Prentice Hall.

Reference Books:

1. Dominick Salvatore (2012), *Managerial Economics*, New Delhi: Oxford Publication.
2. Paul G. Keat, Phili K. Y. Young, Sreejata Banerjee (2012), *Managerial Economics*, New Delhi: Pearson Education.
3. D.N.Dwivedi (2010), *Managerial Economics*, New Delhi: Vikas Publishing House Pvt Ltd.

Journals:

1. Economic and Political Weekly, Sameeksha Trust, Mumbai
2. GITAM Journal of Management, GITAM Institute of Management, GITAM University, Visakhapatnam
3. Indian Journal of Economics, Academic Foundation, New Delhi

B.Com(Hons.) – I SEMESTER
MBC101: ACCOUNTANT IN BUSINESS

INTRODUCTION

Accountant in Business imparts knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

OBJECTIVES

1. Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the accounting function in particular
2. Identify and explain the functions of accounting systems and internal controls in planning, monitoring and reviewing performance and in preventing fraud and business failure
3. Recognize the principles of authority and leadership and how teams and individuals behave and are managed, disciplined and motivated in pursuit of wider departmental and organizational aims and objectives

LEARNING OUTCOMES:

1. Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
2. Understand the importance of person effectiveness as the basis for effective team and organizational behavior.
3. Recognize that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values

SYLLABUS

UNIT-I

The business organization, its stakeholders and the external environment: The purpose and types of business organization, Stakeholders in business organizations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors

UNIT-II

Business organizational structure, functions and governance: The formal and informal business organization, Business organizational structure and design, Organizational culture in business, Committees in business organizations, Governance and social responsibility in business

UNIT-III

Accounting and reporting systems, controls and Compliance: The relationship between accounting and other Business functions , Accounting and finance functions within Business organizations , Principles of law and regulation governing Accounting and auditing, The sources and purpose of internal and External financial information, provided by Business, Financial systems, procedures and related IT Applications, Internal controls, authorization, security of data and compliance within business , Fraud and fraudulent behavior and their Prevention in business, including money Laundering.

UNIT-IV

Leading and managing individuals and teams: Leadership, management and supervision, Recruitment and selection of employees, Individual and group behavior in business Organizations, Team formation, development and Management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual Performance.

UNIT-V

Personal effectiveness and communication: Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal Development, Sources of conflicts and techniques for conflict Resolution and referral, communicating in business, Professional ethics in accounting and business: Fundamental principles of ethical behavior, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics , Ethical conflicts and dilemmas

Text Book

Accountant in Business – BPP or Kaplan Publications,2015

Reference Books

1. Harold Koontz & Heinz Weirich (2012), *Management, a Global and Entrepreneurial Perspective*, New Delhi: Tata McGraw -Hill Publishing company.

2. Dipak Kumar Bhattacharyya (2012), *Principles of Management Text and Cases*, New Delhi: Pearson.
3. Robbins, Stephen, & Sanghi, S. (2013), *Organizational Behavior*, New Delhi: Pearson Education.

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi.

B.Com(Hons.) – I SEMESTER
MBC103: MANAGEMENT ACCOUNTING

INTRODUCTION

Management Accounting helps to analyze and interpret the financial data in order to help management to take decisions, make policies, strategies and control the organization effectively.

OBJECTIVES:

1. To develop knowledge and understanding of how to prepare and process basic cost and quantitative information
2. To support management in planning and decision-making in a variety of business contexts.

LEARNING OUTCOMES:

On successful completion of this paper, candidates should be able to:

1. The student should learn to explain the nature, source and purpose of management information
2. Explain and apply cost accounting techniques ,Prepare budgets for planning and control
3. Compare actual costs with standard costs and analyze any variances
4. Explain and apply performance measurements and monitor business performance

SYLLABUS

UNIT-I

The nature, source and purpose of Management information: Accounting for management, Sources of data, Cost classifications, presenting information.

UNIT-II

Cost accounting techniques: Accounting for material, labor and overheads, Absorption and marginal costing, Cost accounting methods, Alternative cost accounting principles

UNIT-III

Budgeting: Nature and purpose of budgeting, Statistical techniques, Budget preparation, Flexible budgets, Capital budgeting and discounted cash flow, budgetary controls and reporting, Behavioral aspects of budgeting.

UNIT-IV

Standard costing: Standard costing system, Variance calculations and analysis, Reconciliation of budgeted and actual profit

UNIT-V

Performance measurement – overview, Performance measurements-application, Cost reductions and value enhancement, Monitoring performance and reporting.

Text Book

Management Accounting – BPP or Kaplan Publications, 2015

Reference books

1. Khan & Jain (2012)., *Cost Accounting*. New Delhi: Tata Mc-Graw Hill Publishing House.
2. Sharma, Shashi K. Gupta. (2014), *Management Accounting*, New Delhi: Kalyani Publishers.
3. S.N. Maheswari. (2012), *Management Accounting*, New Delhi: S. Chand Publications.

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi.

B.Com (Hons.) – I SEMESTER
MBC105: FINANCIAL ACCOUNTING

INTRODUCTION

Financial Accounting imparts knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statement.

OBJECTIVES

1. Define the qualitative characteristics of financial information and the fundamental bases of accounting.
2. Demonstrate the use of double- entry and accounting systems, Record transactions and events.

LEARNING OUTCOMES:

On successful completion of this paper, candidates should be able to:

1. Explain the context and purpose of financial reporting, Define the qualitative characteristics of financial information
2. Demonstrate the use of double-entry and accounting systems, Record transactions and events
3. Prepare a trial balance (including identifying and correcting errors) ,Prepare basic financial statements for incorporated and unincorporated entities.
4. Prepare simple consolidated financial statements ,interpretation of financial statements

SYLLABUS

UNIT-I

The context and purpose of financial reporting : The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, the main elements of financial reports, the regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged With governance.

UNIT-II

The qualitative characteristics of Financial Information : The use of double-entry and accounting Systems, Double-entry book-keeping principles including the maintenance of accounting records and Sources of accounting information, Ledger accounts, books of prime entry, and Journals

UNIT-III

Recording transactions and events: Sales and purchases, Cash, Inventory tangible non-current assets, depreciation, Intangible non-current assets and amortization, Accruals and prepayments, receivables and payables, Provisions and contingencies. Capital structure and finance costs

UNIT-IV

Preparing a trial balance: Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts. , Preparing basic financial statements: Statements of financial position, Statements of profit or loss and other Comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, incomplete records, preparing simple consolidated financial Statements: Subsidiaries, Associates.

UNIT-V

Interpretation of financial statements: Importance and purpose of analysis of financial Statements, Ratios, analysis of financial statements.

Tex book

Financial Accounting – BPP or Kaplan Publications,2015

Reference Books

1. Mukharjee and Hanif (2013), *Financial Accounting*, New Delhi: Tata Mc-Graw Hill
2. Maheswari S.N & Maheswari S.K (2010), *Introduction to Financial Accounting*, New Delhi: Vikas Publishing House.
3. Tulsian P.C (2011), *Financial Accounting, Volume I and Volume II*, New Delhi: Pearson Education.

Journals

1. GITAM Journal of Management, Gitam Institute of Management, GITAM University, Visakhapatnam.
2. The Chartered Accountant, ICAI, New Delhi
3. Journal of Accounting and Finance, Jaipur
4. The Journal of Accounting and Research, ICAI University, Hyderabad

SEMESTER-II

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG102/ MBG104/ MBG106/ MBG108	Foundation Elective	Telugu/ Sanskrit Hindi/Special English*	3	-	3	40	60	100	3
2	MBG112	Foundation Compulsory	Business Statistics	3	-	3	40	60	100	3
3	MBC102	Core	Corporate and Business laws	5	-	5	40	60	100	5
4	MBC104	Core	Performance Management	5	-	5	40	60	100	5
5	MBC202	Core	Income Tax Law and Practice	5	-	5	40	60	100	5
6	MBC192	Core Skill Based	Semester end viva	-	-	-	-	50	50	1
			Total	21		21	200	350	550	22

Note: * The Foreign students are offered special English course

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG344	Foundation Elective Value Based	Book Review	2	-	2	50	-	50	1
2	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	2	-	2	50	-	50	1
			Total	4		4	100		100	2

Note: Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

**B.Com(Hons.) – II SEMESTER
MBG102 -TELUGU**

INTRODUCTION

This course contains a rich selection from Telugu language and literature.

OBJECTIVES

- 1) To enlighten students about the richness and value of the regional language
- 2) To offer working knowledge of Telugu to the students.

LEARNING OUTCOMES

- 1) The student learns reading and writing Telugu
- 2) Understands and learns proper use of Grammar
- 3) Develops communication Skills.

ప్రాచీన కవిత్వం

1. నన్నయ - గంగాశంకరుల కథ
అంద్రమహాభారతం - ఆదిపర్వం - నాల్గవ అశ్వాసం
(120-165) “నరవరుడగు శంకరునకు” నుండి
“దివ్యభూషణాలంకృత” వరకు
2. తిక్కన - మూషిక మార్జాల వృత్తాంతం
అంద్రమహాభారతం - శాంతిపర్వం - మూడవ
అశ్వాసం (202-242) అడవిలో నొకమట్టి.....
నుండి సౌఖ్యము బొందెన్.
3. అల్లసాని పెద్దన - హంసీచంద్రవాక సంవాదం
మనుచరిత్రము - ఆవర అశ్వాసం (62-88)
“గంగాతరంగిణి” నుండి “జంభారి భీదుర
సంరంభంబు” వరకు
4. తరిగొండ వెంగమాంబ - ఎఱుకత
శ్రీ వేంకటాచల మహాత్మ్యం - ఐదవ అశ్వాసం
(4-51) “వకుళను నేనా వివాహ ప్రయత్నంబు”
నుండి “అనియిట్లు” వరకు

ఆధునిక కవిత్వం

5. గరిమెళ్ళ సత్యనారాయణ - మాకొద్దీ తెల్లదొరతనము
6. శ్రీశ్రీ - మహాప్రస్థానం
7. జాషువ - ముపాసురులు
8. పుట్టపర్తి నారాయణాచార్యులు - మేఘదూతము

కథానికలు

9. పాలగుమ్మి పద్మరాజు - గాలివాన
10. కొలకలూరి ఇనాక్ - ఆకలి
11. కేతువిశ్వనాథ రెడ్డి - నమ్మకున్ననేల
12. పొట్లపల్లి రామారావు - జైలు

వ్యాకరణం

1. సంధులు - సవర్ణదీర్ఘ గుణ, యణాదేశ, వృద్ధి, త్రిక, గ.స.డ.దవాదేశ, రుగాగమ, టుగాగమ, ఆద్రేడిత, అత్వసంధి మొదలైనవి.
2. సమాసాలు - తత్పురుష, కర్మధారయ, ద్వంద్వ, ద్విగు, బహువ్రీహి మొదలైనవి.

B.Com(Hons.) – II SEMESTER
MBG104 : SANSKRIT

INTRODUCTION

This course contains a rich selection from Sanskrit language and literature.

OBJECTIVES

- 1) To enlighten students about the richness and value of the classical language
- 2) To offer working knowledge of Sanskrit to the students.

LEARNING OUTCOMES

- 1) The student learns reading and writing Sanskrit
- 2) Understands and learns proper use of Grammar
- 3) Develops communication Skills.

POETRY:

Lesson No. 1	Saranagathi FromValmiki Ramayanam Yuddhakanda 17 th Canto Slokas 11 – 68
Lesson No. 2	Ahimsa Paramodharmah From Srimadbharatam, Adiparva 8 th chapter Sloka 10 – to the end of 11 Chapter
Lesson No. 3	RaghohAudaryam From Raghuvamsa 5 th Canto 1 – 35 Slokas

PROSE :

Lesson No. 4	Mitrasampraptih From Pancatantra – Ist Story (Abridged)
Lesson No. 5	Modern prose Chikrodakatha Andhra KavyaKathah By Sannidhanam Suryanarayana Sastry
Lesson No. 6	Computer Yanthram By Prof. K.V. Ramakrishnamacharyulu

GRAMMAR

DECLENSIONS:

Nouns ending in Vowels:

Deva, Kavi, BhanuDhatr, Pitr, Go, Rama, Mati,
Nadee, Tanu, Vadho, Matr, Phala, Vari & Madhu

SANDHI:

SwaraSandhi	Savarnadeergha, Ayavayava, Guna, Vrddhi, Yanadesa
VyanjanaSandhi	Scutva, Stutva, Anunasikadvitva, Anunasika, Latva, Jastva
VisargaSandhi	Visarga Utva Sandhi, VisargalopaSandhi, Visarga RephaSandhi, OoshmaSandhi

SAMASA :

(1) Dwandwa	(2) Tatpurusha (Common)
(2a) Karmadharaya	(2b) Dwigu
(2c) ParadiTatpurusha	(2d) Gatitatpurusha
(2e) UpapadaTatpurusha	(3) Bahuvrihi
(4) Avyayibhava	

CONJUGATIONS

I st Conjugations	- Bhoo, Gam, Shtha, DrhsLabh, Mud
II nd Conjugation	- As ()
III rd Conjugation	- Yudh
IV th Conjugation	- Ish
VIII th Conjugation	- Likh, Kri ()
IX th Conjugation	- Kreen ()
X th Conjugation	- Kath, Bhash, Ram, Vand

B.Com(Hons.) – II SEMESTER
MBG106: HINDI

INTRODUCTION

This course contains a rich selection from Hindi poetry and prose. Grammar and translations from official language are also included.

OBJECTIVES

- 1) To enlighten students about the richness and value of the national language
- 2) To offer working knowledge of Hindi to the students.

LEARNING OUTCOMES

- 1) The student learns reading and writing Hindi
- 2) Understands and learns proper use of Grammar
- 3) Develops communication Skills.

गद्य विभाग (Prose Detailed Text)

- | | |
|---------------------------------|--------------------------------|
| 1. बाजार दर्शन | - जैनेन्द्र कुमार |
| 2. ईर्ष्या: तू न गयी मेरे मन से | - रामधारी सिंह 'दिनकर' |
| 3. आपने मेरी रचना पढ़ी? | - आचार्य हजारी प्रसाद द्विवेदी |
| 4. भारतीय साहित्य की एकता | - नन्ददुलारे वाजपेयी |
| 5. अतिथि | - रामविलास शर्मा |
| 6. मेरी रुमाल खो गई | - विद्यानिवास मिश्र |
| 7. कवि और कविता | - महावीर प्रसाद द्विवेदी |
| 8. सोना हिरणी | - महादेवी वर्मा |
| 9. कफन | - प्रेमचंद |

उपवाचक विभाग (Non-Detailed Text)

- | | |
|---------------------|------------------------------|
| 1. पुरस्कार | - जयशंकर प्रसाद |
| 2. हार | - श्रीमती मञ्जू भण्डारी |
| 3. सदाचार का तावीज़ | - हरिशंकर परसाई |
| 4. आदमी का बच्चा | - यशपाल |
| 5. हार की जीत | - सुदर्शन |
| 6. ठाकुर का कुआँ | - प्रेमचन्द |
| 7. उसने कहा था | - श्री चन्द्रधर शर्मा गुलेरी |
| 8. रोज | - श्री अज्ञेय |
| 9. चीफ की दावत | - भीष्म साहनी |

व्याकरण भाग

1. निर्देश के अनुसार वाक्यों को बदलकर लिखिए।

(Rewriting of sentences as directed)

1. कारक (Case)

2. लिंग (Gender)
 3. वचन (Number)
 4. काल (Tense)
 5. वाच्य (Voice)
- II. शुद्ध कीजिए (Correction of Sentences)
- क) 'चाहिए' प्रयोग
 - ख) लिंग और वचन संबंधी
- III. वाक्य प्रयोग (Make your Own Sentences)
- IV. कार्यालय हिन्दी : प्रशासनिक
शब्दावली / परनाम (Karyalay Hindi : Administrative terminology)
- क) कार्यालयों के नाम
 - ख) पद नाम
- V. संधि विच्छेद (Sandhi Vichchhed)
- VI. विलोम शब्द (Antonyms)
- VII. पत्र लेखन (Letter Writing)
- VIII. गद्यांश के आधार पर दिये गये प्रश्नों का उत्तर देना चाहिए।
- VIII. निबंध

Text Book

1. Prose Text: Dr. Ajaya Kumar Patnaik, Gadya Gaurav, SonamPrakashan, Badamdadi, Cuttack.
2. Non-Detailed Text: Dr. Gulam Moinuddin Khan, Charchit Kahaniyan, Shabnam Pustak Mahal, Badamdadi, Cuttack.
3. Poetry Text : Dr.T.Nirmala and Dr. S. Mohan, Padya Manjari, Rajkamal Prakashan, New Delhi.* Latest Editions

B.Com(Hons.) – II SEMESTER
MBG108: SPECIAL ENGLISH

INTRODUCTION:

Linguistics is the scientific study of human language. It has got several branches. Phonetics is that branch of linguistics which deals with the study of speech sounds or phonemes in general. Phonemes are smallest units of speech sounds. They are not meaningful by themselves. But they can bring about change in meaning. Phonemes are combined into larger meaningful units called morphemes.

OBJECTIVES:

- 1) To enable students to get familiarized with the sounds and symbols of English.
- 2) To enable students to apply the basics of phonetics and grammar for effective conversation.

LEARNING OUTCOMES

- 1) The student learns the basics of English phonetics and pronunciation, speech rhythm and intonation
- 2) The student also grasps the essentials of grammar and vocabulary, leading to effective communication skills.

SYLLABUS

Unit I: Basics of Phonetics

Unit II: Word Stress

Unit III: Intonation

Unit IV: Applied grammar and usage –Subject Verb agreement-Correct uses of tenses-types of clauses -Tag questions-Correct usage of punctuation marks

Unit V: Vocabulary- The importance of vocabulary in language.-2)Word formation techniques (3) Technical words, phrasal verbs, idiomatic usages, one word substitutions, homonyms, homophones, eponyms .

TEXT BOOK

Text Book will be prepared by GIM faculty

REFERENCE BOOKS

1. Mark Hancock (2013), *English in Use*, Cambridge University Press.
2. Gunter Gerngross and Herbert Puchta (2013), *Playway to English*, Cambridge University Press.

JOURNALS

1. International Journal of English Linguistics, Canadian Center for Science and Education.
2. Journal of English Linguistics, Sage Journals

**B.Com(Hons.) – II SEMESTER
MBG112 BUSINESS STATISTICS**

INTRODUCTION

Business Statistics is important, for future managers, to have a firm understanding of the basics of statistics and its application to analyze and create an edge for the business.

OBJECTIVES

1. To understand the basic concepts of Probability and Statistics
2. To apply the analytical techniques in business transactions that would help in making effective business decisions

LEARNING OUTCOMES

1. Student will be able to understand the measurement systems variability, control processes (as in statistical process control or SPC).
2. The student should summarizing data, and to make data-driven decisions

SYLLABUS

UNIT I:

Social and Economic Surveys - Meaning, Definition and Need - Techniques of Conducting Surveys - Survey Design - Sources of Data - Methods of Primary Data Collection - Sampling - Different types of Sample Design - Data Analysis and Presentation.

UNIT II:

Measures of Central Tendency: Mean, Median, Mode. Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Coefficient of Dispersion, Coefficient of Variation, Combined Arithmetic Mean and Combined Standard Deviation.

UNIT III:

Correlation and Regression Analysis: Meaning of Correlation, Types of Correlation, Methods of Computation of Correlation Coefficient: Karl Pearson and Spearman's Rank; Meaning of Regression, Types of Finding the Regression Equations: Least Square Principle and Using Regression Coefficient Methods, Prediction Using the Regression Equations.

UNIT IV:

Probability: Introduction, Definitions of Various Terms, Definition of Probability and Basic Problems in Probability. Index Numbers: Definition, Uses of Index Numbers Types of Index Numbers – Laspyre, Paasche’s, Fisher’s, Cost of Living Index Numbers.

UNIT V:

Time Series Analysis: Definition, Components of Time Series, Measurement of Trend : Least Square Method, Moving Average Method, Report writing - Significance of Report Writing - Steps in Report Writing - Layout of the Research Report.

Note: Proofs of theorems and derivations of problems and distributions are excluded.

Text Book

J.K Sharma (2013), *Business statistics*, New Delhi: Pearson Education.

Reference Books:

1. S.C. Gupta & Indra Gupta (2012), *Business Statistics*, Hyderabad: Himalaya Publishing House.
2. David M.Levine, David Stephan Timothy C.Krehbiel, Mark L Berenson (2012), *Statistics for managers using Microsoft Excel*, New Delhi: Prentice Hall India Pvt.
3. Amir D. Aczel, Jayavel Sounderpandian (2011), *Complete Business Statistics*, New Delhi: Tata McGraw Hill.
4. S.P. Gupta &M.P. Gupta (2012), *Business Statistics*, New Delhi: Sultan Chand & Sons.

JOURNAL

1. American Statistician, American Statistical Association, USA.
2. Journal of the American Statistical Association, American Statistical Association, USA
3. Journal of Mathematics and Statistics, Science Publications, USA

B.Com(Hons.) – II SEMESTER
MBC102: CORPORATE and BUSINESS LAW

INTRODUCTION

The course aims at develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognizing the need to seek further specialist legal advice where necessary.

OBJECTIVES

1. Recognize and apply the appropriate legal rules relating to the law of obligations
2. Distinguish between alternative forms and constitutions of business organizations
3. Recognize and compare types of capital and the financing of companies
4. Describe and explain how companies are managed, administered and regulated
5. Recognize the legal implications relating to companies in difficulty or in crisis

LEARNING OUTCOMES:

On successful completion of this paper candidates should be able to:

1. Identify the essential elements of the legal system including the main sources of law.
2. The student should learn to distinguish between alternative forms of business organizations.
3. The student should know manage the companies in crisis by learning legal implications.

SYLLABUS

UNIT-I

Essential elements of legal systems: Business, political and legal systems, International trade, international legal regulation and conflict of laws. Alternative dispute resolution mechanisms

UNIT-II

International business transactions, Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Inco terms, Obligations of the seller and buyer, and Provisions common to both

UNIT-III

Transportation and payment of international business transactions,
Transportation documents and means of Payment

UNIT-IV

The formation and constitution of business organization, Agency law,
Partnerships, Corporations and legal personality, the formation and constitution
of a company

UNIT-V

Capital and the financing of companies: Share capital, Loan capital, Capital
maintenance and dividend law, Management, administration and the regulation
of companies: Company directors, other company officers, Company meetings
and resolutions, Insolvency law, Insolvency and administration, corporate
fraudulent and criminal behavior, Fraudulent and criminal behavior

Text Book:

Corporate and Business Law – BPP or Kaplan Publications ,2015

Reference Books

1. Gulshan & G.K. Kapoor (2011), *Business Law*, New Delhi: New Age Publishers.
2. Avatar Singh (2011), *Principles of Mercantile Law*, Lucknow: Eastern Book Company.
3. N.D. Kapoor (2013), *Handbook of Industrial Laws*, New Delhi: Sultan Chand & Co.

JOURNALS

1. GITAM Journal of Management, Visakhapatnam.
2. Indian Labour Law Journal
3. Chartered Secretary
4. Labour Law Report

B.Com(Hons.) – II SEMESTER
MBC104: PERFORMANCE MANAGEMENT

INTRODUCTION

The course aims to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

OBJECTIVES

1. Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks
2. Identify and apply appropriate budgeting techniques and methods for planning and control
3. Use standard costing systems to measure and control business performance and to identify remedial action.

LEARNING OUTCOMES:

On successful completion of this paper, candidates should be able to:

1. Identify and evaluate the design features of effective performance management information and monitoring systems
2. Apply appropriate strategic performance measurement techniques in evaluating and Improving organizational performance
3. Advise clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure

SYLLABUS

UNIT-I

Specialist cost and management accounting techniques: Activity-based costing, target costing, Life-cycle costing, Throughput A/c, Environmental accounting.

UNIT-II

Decision-making techniques: Relevant cost analysis, Cost volume analysis, limiting factors, Pricing decisions, Make-or-buy and other short-term decisions, dealing with risk and uncertainty in decision making

UNIT-III

Budgeting and control: Budgetary system, types of budget, Quantitative analysis in budgeting, Standard costing, Material mix and yield variances, Sales mix and quantity variances, Planning and operational variances , Performance analysis and Behavioral aspects

UNIT-IV

Performance measurement and control: Performance management information Systems, Sources of management information, Management report.

UNIT-V

Performance analysis in private sector Organizations: divisional performance and transfer pricing, Performance analysis in not-for-profit Organizations and the public sector, external considerations and behavioral aspects

Text Book:

Performance Management – BPP or Kaplan Publications , 2015

Reference books

1. Khan & Jain. (2012), *Cost Accounting*, New Delhi: Tata Mc-Graw Hill Publishing House.
2. Sharma, Shashi K. Gupta. (2014), *Management Accounting*, New Delhi: Kalyani Publishers.
3. S.N. Maheswari. (2012), *Management Accounting*, New Delhi: S. Chand Publications.

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi.

B.Com(Hons.) – II SEMESTER
MBC202: INCOME TAX LAW AND PRACTICE

INTRODUCTION

The course aims to develop knowledge and skills relating to the Indian tax system as applicable to individuals, single companies and groups of companies.

OBJECTIVES

1. Explain and compute the total income of individuals under five heads of income
2. Calculation of Income tax using various deductions and exemptions
3. Filing of returns, payment of taxes and understanding of due dates for payments and filing.

LEARNING OUTCOMES:

1. The student should learn to file returns.
2. Learn all deductions in the assessment year.

SYLLABUS

UNIT I:

Introduction: Preliminary Concepts, Definitions, Basis of Charge, Residential Status and Exemption u/s 10. Income from Salaries: Salaries, Deduction from Salaries, Perquisites and Profits in Lieu of Salaries

UNIT II:

Income From House Properties: Annual Value Determination, Deductions from House Property, Unrealized Rent, Arrears of Rent, Co-ownership; Profits and Gains from Business and Profession: Computation, Deductions allowed with respect to building, machinery, plant and furniture, Depreciation, Investment in new Plant and Machinery.

UNIT III:

Capital Gains: Capital Gains, Capital Assets, Transactions not regarded as Transfer, Computation of Capital Gains, Cost for certain specified modes of acquisition, Capital gains and cost of acquisition for Depreciable and Non-Depreciable assets, Guideline value v/s full value of consideration, forfeiture of advance received, Exemptions u/s 54, Cost of Improvement, Reference to Valuation Officer; **Income From Other Sources:** Sources, Deductions, amounts not deductible.

UNIT IV:

Basics of Set-Off and Carry Forward; Clubbing Of Income of another person in assesses Total Income; Deductions under Chapter VI-A (Only Payment based deductions i.e. 80C to 80GGC); Comprehensive problem on computing an assesses total income

UNIT V:

Advance Tax – Computation of interest u/s 234A, B and C, Tax Deducted at Source – payments on which TDS is warranted, Rates of Deduction of TDS, Filing of Return – PAN, Tax Returns Prepares, Who should sign the return, due date for filing ITR.

Text Book:

T. N. Manoharan and G.R. Hari (2015), *Direct Taxation*, New Delhi: Snow White Publication.

Reference books

1. Dr. Vinod K. Singhanian, Dr. Kapil Singhanian (2015), *Direct Taxes Law and Practice*, New Delhi: Taxmann's Publications.
2. CA Vinod Gupta (2015), *Direct Tax Modules*, New Delhi: VG Learning Destination

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi.

SEMESTER-III

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG201	Foundation Compulsory	Indian Heritage and Culture	2	-	2	40	60	100	2
2	MBG203	Foundation Compulsory	Business Communication	2	-	2	40	60	100	2
3	MBC201	Core	Financial Reporting	6	-	6	40	60	100	6
4	MBC203	Core	Audit and Assurance	6	-	6	40	60	100	6
5	MBC205	Core Skill Based	MS office	2	4	6	100	-	100	4
6	MBC291	Core Skill Based	Semester end viva -voce	-	-	-	-	-	50	1
	Total			20	4	22	260	240	550	21

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG348	Foundation Elective Skill Based	Public Speaking	2	-	2	50	-	50	1
2	MBG350	Foundation Elective Value Based	Yoga and Meditation	2	-	2	50	-	50	1
	Total			4	-	4	100		100	2

Note: Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination
Yoga and Meditation

B.Com(Hons.) III SEMESTER
MBG201: INDIAN HERITAGE AND CULTURE

INTRODUCTION

In a broad sense, culture means anything physical or non-physical which we produce and cultivate. Heritage is something which we receive from our ancestors, culture is a product of great forces. This is peculiarity of Indian culture. It is unique in the world and we Indians are proud of it.

OBJECTIVES

- 1) To enable the students to have an insight into and understanding of the great heritage and culture of India.
- 2) To sensitize them towards preservation and progression of the same.

LEARNING OUTCOMES

This course helps students to –

- 1) Equip themselves with knowledge about the heritage and culture of India
- 2) Apply the same to the managerial sphere.

SYLLABUS

UNIT I:

Fundamental Unity of India-Harappan and Vedic Culture- Evolution of Caste System- Political unification of India under Mauryas and Guptas - Cultural achievements. Cultural conditions under the Satavahanas. Contribution of Pallavas and Cholas to art and letters.

UNIT II:

Influence of Islam on Indian Culture- The Sufi, Bhakti and Vishnavite Movements. Cultural achievements of Vijayanagar rulers. Contribution of Shershah and Akbar to the evolution of administrative system in India-Cultural Developments under Mughals.

UNIT III:

Western Impact on India- Introduction of Western Education- Social and Cultural awakening and Social reform movements- Raja Ram Mohan Roy- Dayanand Saraswati Theosophical Society- Ramakrishna Paramhansa and Vivekananda – Ishwar Chander Vidyasagar and Veeresalingam. Rise of Indian Nationalism- Mahatma Gandhi- Non violence and satyagraha.

UNIT IV:

Nature and meaning of Culture, the Vedic culture- Upanishadic Culture, ArthaSastra, Culture in Ramayana and Mahabharata.

UNIT V:

The culture of Jainism and Buddhism, Vedanta and Indian culture. Religion and ethical practices.

Text Book

Madanlal Malpani & Shamsunder Malpani (2009), *Indian Heritage and Culture*, New Delhi: Kalyani Publishers.

Journals

1. GITAM Journal of Management, GITAM Institute of Management, Visakhapatnam.
2. Harvard Business Review, Harvard Business School Publications, US.
3. International Journal of Cross Culture Management, Sage Publication, New Delhi.

B.Com(Hons.) III SEMESTER
MBG203: BUSINESS COMMUNICATION

INTRODUCTION

Communication plays an important role in the personal as well as professional life of an individual. This is especially true in the case of corporate and management spheres wherein good business communication skills are indispensable. Globalization and information technology have led to paradigm shifts in the pattern and frequency of communication. Hence, this course is designed to enable students to know and apply the varied aspects of communication and to develop in them the required oral and written business communication skills.

OBJECTIVES

- 1) To give the student a thorough conceptual and theoretical understanding of the foundations of business communication
- 2) To guide him/her in the quest for becoming an efficient and effective communicator.

LEARNING OUTCOMES

On completion of this course students will

- 1) acquire knowledge of concepts pertaining to effective communication
- 2) learn to apply this knowledge in a business context.

UNIT I:

Basics of Communication: Introduction to Communication – Nature, Process and Types – Objectives, Functions and Importance - Communication in Action - Models of Communication – Seven C’s of Communication – Barriers to Communication - Significance and Strategic Relevance of Business Communication

UNIT II:

Oral Communication - Verbal Communication - Non Verbal Communication - Listening Skills- Effective Meetings - Conflict Communication - Negotiation skills - Crisis Communication

UNIT III:

Technology and Communication: Presentation Skills: Planning, Structure, Delivery, Taking questions, Features of effective presentations – Telephone Etiquette

Written Communication: Basics of Written Communication – Business Correspondence-Business Letters, good news and bad news, requests and persuasion, sales letters – **Memos** and Emails, Email Etiquette- Resumes and cover letters

UNIT IV:

Reports and proposals:

Purpose of reports – types of reports – stages of report writing - organizing reports – layout of reports – proposals – persuasive proposals – types of proposals

UNITV:

Succeeding at the Workplace: Intrapersonal Communication and Management: Intrapersonal Variables, Motivation, Perception, Emotions, Exchange Theory, Johari Window, Transactional Analysis - Talking the Talk –Interviews - Corporate Etiquette – Grooming, Clothing and Accessorizing

Recommended Text Book :

Nawal Mallika (2012), *Business Communication*, New Delhi: Cengage Learning Pvt Ltd.

Reference Books :

1. Monipally M.M. (2013), *Business Communication: From Principles to Practice*, New Delhi, McGraw-Hill Education.
2. Kaul Asha (2014), *Effective Business Communication* (2nd Ed.), New Delhi: Prentice Hall of India.
3. Raman, Meenakshi and Prakash Singh (2012), *Effective Business Communication*, New Delhi: Oxford University Press.
4. Robbins, Judge and Vohra (2011), *Organizational Behaviour*, New Delhi: Pearson Education.

Journals and Periodicals :

1. GITAM Journal of Management, Visakhapatnam.
2. Indian Management, New Delhi
3. Vikalpa, Ahmedabad
4. Business World, New Delhi

B.Com(Hons.) SEMESTER - III
MBC201: FINANCIAL REPORTING

INTRODUCTION

The course aims to develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

OBJECTIVES

1. Financial reporting should provide information that is useful to present and potential investors and creditors and other users in making rational investment, credit, and similar decisions.
2. Financial reporting should provide information to help present and potential investors and creditors and other users to assess the amounts, timing, and uncertainty of prospective cash receipts.
3. Financial reporting should provide information about the economic resources of an enterprise; the claims to those resources (obligations); and the effects of transactions, events, and circumstances that cause changes in resources and claims to those resources.

LEARNING OUTCOMES:

On successful completion of this paper candidates should be able to:

1. Discuss and apply a conceptual and regulatory frameworks for financial reporting
2. Account for transactions in accordance with International accounting standards
3. Analyze and interpret financial statements
4. Prepare and present financial statements for single entities and business combinations in accordance with International accounting

SYLLABUS

UNIT-I

The conceptual and regulatory framework for financial reporting: The need for a conceptual framework and the Characteristics of useful information, recognition and measurement, Specialized, not-for-profit, and public sector entities, regulatory framework, the concepts and principles of groups and consolidated financial statements

UNIT-II

Accounting for transactions in financial Statements: Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, financial instruments, leasing, Provisions and events after the reporting period, taxation reporting financial performance, revenue, government grants

UNIT-III

Analyzing and interpreting financial Statements: Limitations of financial statements Calculation and interpretation of accounting Ratios and trends to address users' and stakeholders' needs, limitations of interpretation techniques, Specialized, not-for-profit, and public sector entities

UNIT-IV

Preparation of financial statements: Preparation of single entity financial statements.

UNIT-V

Preparation of consolidated financial statements including an associate.

Text Book

Financial Reporting – BPP or Kaplan Publications, 2015

Reference Books

1. IFRS (2013), *International Financial Reporting Standards*, New Delhi: Taxmann Publications P Ltd.
2. IASB (2014), *A Guide through International Financial Reporting Standards*, New Delhi: IASB.
3. Abbas AliMirza, Graham J. Holt and Magnus Orrell (2013), *IFRS: Practical implementation guide and workbook*, New Delhi: Wiley India.

Journals

1. Accounting research journal
2. Advances in accounting behavioral research

B.Com(Hons.) SEMESTER - III
MBC203: AUDIT and ASSURANCE

INTRODUCTION

To develop knowledge and understanding of the process of carrying out the assurance engagement, and its application in the context of the professional regulatory framework.

OBJECTIVES

1. Explain the nature, purpose and scope of assurance engagements including the role of the external audit and its regulatory and ethical framework
2. Describe and evaluate information systems and internal control risks and their potential consequences, making appropriate recommendations
3. Identify and describe the work and evidence required to meet the objectives of audit engagements and the application of the International Standards on Auditing.

LEARNING OUTCOMES:

1. Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
2. Demonstrate how the auditor obtain and accepts audit engagements
3. Describe and evaluate internal controls, techniques and audit tests, including IT
4. systems
5. The reflection of Audit work in different types of audit report, written representations and the final review and report

SYLLABUS

UNIT-I

Audit framework and regulation : The concept of audit and other assurance engagements, external audits, Corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct, Internal audit and governance and the differences between external audit and internal audit, the scope of the internal audit function, Outsourcing and internal audit assignments

UNIT-II

Planning and risk assessment: Obtaining and accepting audit engagements, Objective and general principles, assessing audit risks, Understanding the entity and its environment, fraud, laws and regulations, audit planning and documentation

UNIT-III

Internal control: Internal control systems, the use and evaluation of internal control Systems by auditors, Tests of control, Communication on internal control

UNIT-IV

Audit evidence: Financial statement assertions and audit evidence audit procedures, audit sampling and other means of testing, the audit of specific items, Computer-assisted audit techniques, the work of other Not-for-profit organizations

UNIT-V

Review and reporting: Subsequent events, going concern, written representations, audit finalization and the final review, audit reports.

Text Book

Audit and Assurance – BPP or Kaplan Publications, 2015

Reference Books

1. Aruna Jha (2012), *Students guide to auditing and assurance*, New Delhi: Taxmann publication.
2. Pankaj Garg (2013), *Auditing and assurance*, New Delhi, Taxmann publication.
3. MP Vijay Kumar and LokeshVasudevan (2013), *Audit and assurance standards in India* , New Delhi: Snow White publication.

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi.

B.Com(Hons.) III SEMESTER
MBC205: MS-OFFICE

INTRODUCTION

MS Office refers to all tools and methods that are applied to office activities which make it possible to process written, visual and sound data in a computer aided manner. MS Excel is an electronic spreadsheet program in MS Office that is used for storing, organizing and manipulating data. It is usually used in performing a large variety of computations on the data and thus helping the companies to maximise the value of their data. With features provided by Excel, many business firms see it as a vital tool for administration and effective running of a business.

OBJECTIVES

- 1) To give basic understanding of working with MS Office.
- 2) To provide hands on experience with Excel skills related to business modeling.

LEARNING OUTCOMES

- 1) Get hands on experience in working with MS Office
- 2) Understand the usage of different functions in MS Excel
- 3) Perform multidimensional and what-if analysis using MS Excel

SYLLABUS

Unit I: Introduction to MS Office and MS Word: Components of MS Office, Applications of MS Office, MS Word – Working with MS Word Documents, Text Formatting, Working with Tables, Spelling and Grammar, Adding Graphics to document, Mail Merge

Unit II: MS Access and PowerPoint: Basic database concepts, creating database in MS Access, Creating Forms in MS Access, Creating Reports in MS Access, Working with Queries, MS PowerPoint – Creating Presentations, Working with Slides - Slide Design and Slide Layout, Working with Animation, Working with Graphics – Pictures, ClipArt, Audio Clips, Video Clips

Unit III: MS Excel: Working with MS Excel Workbook, Worksheet Management, Formulas, Charts, Sorting, Filters, Printing in Excel, Range – Naming range, Using range names in formulae

Unit IV: Functions: Text Functions, Logical and Information Functions, Lookup Functions, Date and Time Functions, Math and Statistical Functions, Database Functions.

Unit V: Pivot Tables, Pivot Charts and What – If Analysis: Creating PivotTables, manipulating PivotTable, Working with PivotCharts, What – IF Analysis - Using Data Tables, Using Scenario Manager, Using Goal Seek

TEXT BOOK

Melton, B. (2014), *Microsoft Office Professional 2013: Step by Step*, New Delhi: Prentice Hall of India.

REFERENCE BOOKS

1. Paul McFedries (2013), *Excel 2013 Formulas and Functions*, New Delhi: Pearson Education.
2. Guy Hart Davis (2010), *How to do everything with Microsoft Office Excel*, New Delhi: Tata McGraw Hill.
3. Kathleen Stewart (2010), *Microsoft Excel: A Professional Approach*, New Delhi: Tata McGraw Hill.
4. Bill Jelen (2013), *Excel 2013 PivotTable Data Crunching*, New Delhi: Pearson Education.
5. Frey Curtis (2010), *Microsoft Excel 2007 Plain & Simple*, New Delhi: Prentice Hall of India.

JOURNALS

1. GITAM Journal of Management, GITAM University, Visakhapatnam
2. Information Technology

SEMESTER-IV

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1.	MBG202	Foundation Compulsory	Environmental Science	3	-	3	40	60	100	3
2	MBC303	Foundation Compulsory	Indian Financial System	3	-	3	40	60	100	3
3	MBG232	Core Skill Based	Tally	2	2	4	100	--	100	3
4	MBC204	Core	Financial Management	6	-	6	40	60	100	6
5	MBC206	Core	Governance, Risk and Ethics	6	-	6	40	60	100	6
6	MBC292	Core Skill Based	Semester-end viva	-	-	-	-	-	50	1
Total				20	2	22	260	240	550	22

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1	MBG352	Foundation Elective Skill Based	BEC	-	2	2	50	-	50	1
2	MBG354	Foundation Elective Skill Based	Soft Skills	1	1	2	50	-	50	1
Total				1	3	4	100		100	2

Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

B.Com(Hons.) – IV SEMESTER
MBG202: ENVIRONMENTAL SCIENCE

INTRODUCTION

The importance of environmental science and environmental studies cannot be disputed. The need for sustainable development is a key to the future of mankind. Continuing problems of pollution, loss of forests, solid waste disposal, degradation of environment, issues like economic productivity and national security, Global warming, the depletion of ozone layer and loss of biodiversity have made everyone aware of environmental issues.

OBJECTIVES

1. To sensitize students to environmental issues
2. To mobilize them to adopt environment conservation strategies as management professionals.

LEARNING OUTCOMES

1. Creating environmental consciousness among students
2. Enabling them to identify potential environmental hazards and to provide management solutions to such problems

SYLLABUS

UNIT-I

Multidisciplinary Nature of Environmental Studies

Definition, Scope and importance, need for public awareness

UNIT-II

Natural Resources and associated problems

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

- e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources
Equitable use of resources for sustainable lifestyles

UNIT-III

Ecosystems

Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystems:-

- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

From Unsustainable to Sustainable development, Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people; its problems and concerns.

Environmental ethics: Issues and possible solutions Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation, Consumerism and waste products, Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness

UNIT-IV

Biodiversity and its Conservation

Introduction – Definition: genetic, species and ecosystem diversity, Biogeographical classification of India Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation, Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT-V

Environmental Pollution

Definition, Cause, effects and control measures of :-

Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards Solid waste Management: Causes, effects and control measures of urban and industrial wastes, Role of an individual in prevention of pollution Pollution, case studies ,Disaster management: floods, earthquake, cyclone and landslides. Population growth, variation among nations, Population explosion – Family Welfare Programmeme, Environment and human health, Human Rights, Value Education, Women and Child Welfare, Role of Information Technology in Environment and human health.

Field Work

Visit to a local area to document environmental assets river/ forest/grassland/hill/mountain Visit to a local polluted site-Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds.
Study of simple ecosystems-pond, river, hill slopes, etc.

Text Book:

Erach Bharucha (2013), *Textbook of Environmental Studies for Undergraduate Courses* Second Edition, Hyderabad: Universities Press.

REFERENCE BOOKS

1. Townsend C.R., Begon, M & Harper J.L. (2008), *Essentials of Ecology* Third Edition, United Kingdom, Oxford: Blackwell Publishing.
2. Jadhav H.V & Bhosale V.M (2006), *Environmental Protection & Laws*, Mumbai: Himalaya Publishing House.

JOURNALS

1. GITAM Journal of Management, GITAM University, Visakhapatnam
2. The ICFAI Journal of environmental economics
3. The ICFAI Journal of Environmental Law
4. Indian Journal of Environmental Protection
5. Journal of Environmental Research and Development

B.Com(Hons.) – IV SEMESTER
MBC303 : INDIAN FINANCIAL SYSTEM

INTRODUCTION

The course aims to equip students with the knowledge of Indian Financial System.

OBJECTIVES

1. The objective of this course is to enable the student to understand the structure of the Indian Financial System.
2. The student acquaints knowledge of Indian financial markets & institutions.

LEARNING OUTCOMES:

1. The student should know the role of financial system in economic development of a nation.
2. The student should learn about Indian financial markets, regulators of financial markets, financial institutions.
3. Enhance knowledge on financial services in India.

SYLLABUS

UNIT I: Introduction - Financial System and the Economy – Role of Financial System in Economic Development, Economic Growth and Capital Formation – Financial Deepening and Financial Widening - Structure of Indian Financial System - Reforms in Indian Financial Sector

UNIT II:–Money Market and Capital Market – Primary Market and Secondary Market – Constituents of Money market and Capital Market - New Financial Instruments.

UNIT III:– Role of Financial regulators – SEBI – Functions, Objectives and Regulatory approach - RBI – Organization and Management, Functions of RBI, Roles of RBI, Monetary policy of RBI – Regulatory framework of IRDA – Regulatory framework of PFRDA.

UNIT IV:Intermediaries and non-intermediaries; the role of Banking – Commercial banks, RRBs, Co-operative banks, Development banks, LIC, NBFCs and Investment banking.

**UNIT V :Financial Services :Nature and Importance of Financial Services
– Fee Based Financial Services and Asset Based Financial Services**

TEXT BOOK

L M Bhole and Jitendra Mahakud (2013), *Financial Institutions and Markets*, New Delhi: McGraw Hill Education (India) Private Limited.

REFERENCE BOOKS

1. Gordon and Natarajan (2012), *Financial Institutions and Markets*, New Delhi: Himalaya Publishing House.
2. Jeff Madura (2011), *Financial Institutions and Markets*, New Delhi: Cengage Learning.
3. Anthony Saunders and M M Cornett (2010), *Financial Markets and Institutions*, New Delhi: Tata McGraw Hill.

JOURNALS

1. GITAM Journal of Management, GITAM University, Visakhapatnam
2. Chartered Financial Analyst, ICFAI, Hyderabad

B.Com(Hons.) – IV SEMESTER
MBG232: TALLY

INTRODUCTION

All business transactions are first recorded in Journal or Subsidiary Books. They are transferred to Ledger and balanced it. The main object of keeping the books of accounts is to ascertain the profit or loss of business and to assess the financial position of the business at the end of the year. The object is better served if the businessman first satisfies himself that the accounts written up during the year are correct or at least arithmetically accurate. When the transactions are recorded under double entry system, there is a credit for every debit, when one a/c is debited; another a/c is credited with equal amount. If a Statement is prepared with debit balances on one side and credit balances on the other side, the totals of the two sides will be equal. All the above are shown in ERP Tally Package.

OBJECTIVES

1. Understand basics of Final Accounts
2. Understand the difference between Profit and Loss Account with Trial Balance by using ERP Tally Package
3. Understand how to prepare Balance Sheet by using ERP Tally Package

This paper focuses providing inputs on computerizing the accounting process using the latest version of TALLY package.

LEARNING OUTCOMES:

1. The should learn to ERP Tally package.
2. The student should prepare financial statements using ERP Tally.

SYLLABUS

UNIT-I

Introduction to TALLY ERP 9.0: Advantages of computerized accounting package - Basic features of Tally

UNIT-II

Using TALLY ERP 9.0: Creation and Maintenance of Company Information and Creation, Alteration and Deletion of Ledger Accounts.

UNIT-III

Using TALLY ERP 9.0: Recording of Transactions using predefined vouchers and alteration and deletion of vouchers.

UNIT-IV

Using TALLY ERP 9.0: Generating ledger, preparation of subsidiary books and Trial balance.

UNIT-V

Using TALLY ERP 9.0: Generating Income statement, Balance Sheet and other reports

Text Book:

Material prepared from standard Text Books.

Reference Books :

1. Avichi Krishnan (2014), Tally, New Delhi: AvichiKrishnan Publication

Journals :

1. GITAM Journal of Management, GITAM University
2. E-Journals

B.Com(Hons.) – IV SEMESTER
MBC204: FINANCIAL MANAGEMENT

INTRODUCTION

The course aims to develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

OBJECTIVES

1. Discuss the role and purpose of the financial management function
2. Assess and discuss the impact of the economic environment on financial management
3. Discuss and apply working capital management techniques
4. Carry out effective investment appraisal ,Identify and evaluate alternative sources of business finance
5. Explain and apply risk management techniques in business.

LEARNING OUTCOMES:

On successful completion of this paper candidates should be able to:

1. The student should discuss the role and purpose of the financial management function and its impact on economic environment.
2. Apply Working capital management & investment appraisal techniques effectively.
3. Evaluate alternative sources of business finance
4. Learn principles of Business and Asset Valuations.

SYLLABUS

UNIT-I

Financial management function : The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit Organizations

UNIT-II

Financial management environment: The economic environment for business, the nature and role of financial markets and institutions, the treasury function

UNIT-III

Working capital management: The nature, elements and importance of working capital, management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding Strategies

UNIT-IV

Investment appraisal: Investment appraisal techniques, allowing for inflation and taxation investment appraisal, adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing)

UNIT-V

Business finance: Sources of, and raising short-term finance, Sources of, and raising long-term finance, raising short and long term finance through Islamic financing, Internal sources of finance and dividend policy ,gearing and capital structure considerations, finance for Small and Medium-size Entities(SMEs) Cost of capital: Sources of finance and their relative costs, estimating the cost of equity, estimating the cost of debt and other capital instruments

Text book

1. Financial Management – BPP or Kaplan Publications,2015

Reference books

1. I.M. Pandey (2010), *Financial Management*, New Delhi: Vikas Publications.
2. R.K. Sharma & Shashi K. Gupta (2014), *Financial Management*. Ludhiana: Kalyani Publications.
3. M.Y. Khan & P.K. Jain. (2013), *Financial Management*. New Delhi: Tata McGraw Hill.

Journals

1. Chartered Financial Analyst - ICAI - Hyderabad.
2. GITAM Journal of Management, Visakhapatnam.
3. Journal of Financial Management and Analysis - Centre for Financial Management Research

B.Com (Hons.) – IV SEMESTER
MBC206: GOVERNANCE, RISK and ETHICS

INTRODUCTION

The course aims to apply relevant knowledge, skills and exercise professional judgment in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework.

OBJECTIVES

1. Define governance and explain its function in the effective management and control of organisations and of the resources for which they are accountable.
2. Explain the role of the accountant in identifying and assessing risk
3. Explain and evaluate the role of the accountant in controlling and mitigating risk

LEARNING OUTCOMES:

On successful completion of this paper, candidates should be able to:

1. Evaluate the Professional Accountant 'role in internal control, review and compliance
2. The student should identify and assess risk.
3. Demonstrate the application of professional value and judgment through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws and regulations.

SYLLABUS

UNIT-I

Governance and responsibility : The scope of governance, agency relationships and theories, the board of directors, board committees, directors' remuneration, different approaches to corporate governance, Corporate governance and corporate social responsibility, Governance: reporting and disclosure, Public sector governance

UNIT-II

Internal control and review: Management control systems in corporate governance, internal control, audit and compliance incorporate governance, internal control and reporting, Management information in audit and internal Control

UNIT-III

Identifying and assessing risk: Risk and the risk management process, Categories of risk Identification, assessment and measurement of risk

UNIT-IV

Controlling risk: Targeting and monitoring risk, methods of controlling and reducing risk, risk avoidance, retention and modeling

UNIT-V

Professional values, ethics and social responsibility: Ethical theories ,different approaches to ethics and social responsibility , Professions and the public interest , Professional practice and codes of ethics, Conflicts of interest and the consequences of Unethical behavior ,ethical characteristics of professionalism , Social and environmental issues in the business and of ethical behavior

Tex book

1. Governance, Risk and Ethics – BPP or Kaplan Publications ,2015

Reference Books

1. Richard T. DeGeorge (2011), *Business Ethics*, New Delhi: Pearson.
2. Manikutty, S. (2011), *Being Ethical – Ethics as the foundation of Business*, Noida: Random House India.

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata

SEMESTER-V

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1.	MBC301	Foundation Compulsory	Insurance Management	3	-	3	40	60	100	3
2.	MBC305	Core	Indirect Taxation	4	-	4	40	60	100	4
3.	MBC307	Core	Corporate Reporting	6	-	6	40	60	100	6
4.	MBC309	Core	Business Analysis	6	-	6	40	60	100	6
5.	MBG341	Open Elective	Disaster Management	3	-	3	40	60	100	3
6.	MBG343	Open Elective	Introduction to Psychology	3	-	3	40	60	100	3
7.	MBC391	Core Skill Based	Semester end viva-voce	-	-	-	-	-	50	1
	Total			22	-	22	200	360	550	26

Note: Student can choose either Disaster Management or Introduction to Psychology

B.Com(Hons.) – V SEMESTER
MBC301: INSURANCE MANAGEMENT

INTRODUCTION

The course aims to equip students with the knowledge of Insurance Management

OBJECTIVES

1. To understand and acquire basic knowledge about Risk Management
2. To understand theory and practice of Life and Non-Life Insurance

LEARNING OUTCOMES

1. This paper aims at providing impetus to the students about insurance and banking operations in India.
2. It also provides students basic ideas on thrust areas in insurance and banking

SYLLABUS

UNIT I: Risk Vs Uncertainty-Kinds and Classification of Risk – Methods of Handling Risk – Meaning of Risk Management – Steps in the Risk Management Process - The changing scope of Risk Management.

UNIT II: Definition of Insurance- Basic Characteristics of Insurance – Fundamental Legal Principles of Insurance – Requirements of Insurance Contract – Benefits of Insurance to Society.

UNIT III: Life Insurance- Principles of Life Insurance – Types of Life Insurance – Variation of Life Insurance.

UNIT IV: General Insurance-Principles of General Insurance – Fire, Marine, Motor, Engineering, Miscellaneous, Liability and Agricultural Insurance.

UNIT V: Insurance Company Operations-Rate Making – Underwriting-production – Claim Settlement.

Case let (Not Exceeding 200 Words)

Text Book

George E. Rejda (2007), *Principles of Risk Management and Insurance* Tenth Edition, New Delhi: Pearson Education.

REFERENCE BOOKS

1. Dr. P. Gupta (2004), *Insurance and Risk Management*, New Delhi: Himalaya Publications.
2. M. N. Mishra (2002), *Insurance Principles and Practice*, New Delhi: S.Chand & Co.
3. *Principles of Insurance*, Mumbai: Insurance Institute of India.
4. *Practice of Life Insurance*, Mumbai: Insurance Institute of India
5. *Practice of General Insurance* Mumbai: Insurance Institute of India.

Journals:

1. DyanJyothi, National Insurance Academy, Pune.
2. GITAM Journal of Management, GITAM University, Visakhapatnam.
3. ICFAI Journal of Risk and Management, Hyderabad.
4. Insurance Chronicle, ICFAI, Hyderabad.
5. Insurance Times, Kolkata.
6. Yoga kshema, LIC of India, Mumbai.

B.Com(Hons.) – V SEMESTER
MBC305: INDIRECT TAXATION

INTRODUCTION

The course aims to develop knowledge and skills relating to the Indian indirect tax system as applicable to individuals, single companies and groups of companies.

OBJECTIVES

1. Explain and compute the concepts of VAT and Sales tax
2. Explain the concepts of service tax, excise and custom duty

LEARNING OUTCOMES:

1. The student should know all the concepts of Indirect taxation.
2. The student should learn to compute sales tax, service tax

SYLLABUS

UNIT I :Basic Concepts of Indirect Taxes: Difference between direct and indirect taxes, scope and types of indirect taxes.VAT: Meaning, Need, Variants, VAT v/s Sales tax, Methods of Computation, Merits and Demerits, Input Tax Credit, Registration, Records, Invoice, Returns and Assessment. Central Sales Tax: Introduction and Principles, Inter-States Sales Tax, Goods of Special Importance in Inter-state trade, Restrictions and conditions with regards to tax on sale or purchase of declared goods within a state.

UNIT II: Service Tax: Levy, Constitutional Authority, Taxable Services, Negative List, Exemptions and Abatements, Point of Taxation, Registration, Records, Filing of Returns, Valuation, Small Service Provider, Penalties and Refunds.

UNIT III :Central Excise- Introduction, Levy, Taxable Event, Goods and Excisable Goods, Manufacture, Deemed Manufacture, Collection, Classification, Valuation, Price-cum-duty, SSI Exemption

UNIT IV :CENVAT Credit Rules: Rule 2 to Rule 9

UNIT V :Customs Duty: Introduction, Levy, Taxable event, Cases where duty is not levied, Exemptions, Classification of Imported/Exported Goods, Valuation, Relevant dates for determining Rate of Exchange, Rate of Duty and Tariff Value, Types of Customs Duty, Import and Export Procedure.

Text Book:

Mohammed Rafique (2015), *Indirect Taxation*, New Delhi: Bharat's Publications

Reference books

1. Dr. Vinod K. Singhania, Dr. Kapil Singhania (2015), *Indirect Taxes Law and Practice*, New Delhi: Taxmann Publications.
2. CA Vinod Gupta (2015), *Indirect Tax Modules*, New Delhi: VG Learning Destination

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi.

B.Com (Hons.) – V SEMESTER
MBC307: CORPORATE REPORTING

INTRODUCTION

The course aims to impart introduce knowledge and understanding of the business and its environment and the influence this has on how organisations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

OBJECTIVES

1. Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the accounting function in particular
2. Identify and explain the functions of accounting systems and internal controls in planning, monitoring and reviewing performance and in preventing fraud and business failure
3. Recognize the principles of authority and leadership and how teams and individuals behave and are managed, disciplined and motivated in pursuit of wider departmental and organizational aims and objectives
4. Recruit and develop effective employees, using appropriate methods and procedures, while developing constructive relationships through effective communication and interpersonal skills

LEARNING OUTCOMES

1. The student should learn the position of Accounting in the organization.
2. Recognize the principles of Team work to achieve departmental aims & objectives.
3. Learn appropriate methods and procedures to recruit and develop effective employees.

SYLLABUS

UNIT-I :The professional and ethical duty of the accountant: Professional behavior and compliance with accounting standards, ethical requirements of corporate reporting and the consequences of unethical behavior, Social responsibility

UNIT-II : The legal and financial reporting framework: The applications, strengths and weaknesses of an accounting framework, Critical evaluation of principles and practices, the legal requirements relating to the preparation of single entity financial reporting Statements

UNIT-III : The financial performance of entities: Performance reporting, on-current assets, financial instruments, leases, Segment reporting, employee benefits, taxation, Provisions, contingencies and events after the reporting date, related parties, Share-based payment, reporting requirements of small and mediumsize identities (SMEs) including key differences between the requirements of the IFRS for SMEs and UK GAAP

UNIT-IV : Financial statements of groups of entities: Group accounting including cash flow statements, continuing and discontinued interests, Changes in group structures, foreign transactions and entities

UNIT-V :Specialised entities and specialized transactions: Financial reporting in specialized, not-for-profit and public sector entities ,entity schemes of arrangement and reconstructions , Implications of changes in accounting regulation on financial reporting, the effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards ,the appraisal of financial performance and position of entities, the creation of suitable accounting policies, analysis and interpretation of financial information and measurement of performance, Current developments. Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues

Tex book

1. Corporate Reporting – BPP or Kaplan Publications

Reference Books

1. Radha Krishnan Pillai (2014), *Corporate Chanakya*, New Delhi: Jaico publishing house.
2. David F. Hawkins (2014), *Corporate financial reporting: the issues, objectives and some new proposals*, Netherlands: Commerce Clearing House.

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi.

B.Com (Hons.) – V SEMESTER
MBC309: BUSINESS ANALYSIS

INTRODUCTION

The course aims to apply relevant knowledge, skills, and exercise professional judgment in assessing strategic position, determining strategic choice, and implementing strategic action through beneficial business process and structural change; coordinating knowledge systems and information technology and by effectively managing quality processes, projects, and people within financial and other resource constraints.

OBJECTIVES

1. Discuss how an organization might go about its strategic implementation
2. Evaluate and redesign business processes and structures to implement and support the organization's strategy taking account of customer and other major stakeholder requirements
3. Apply appropriate quality initiatives to implement and support the organization's strategy

LEARNING OUTCOMES:

1. Evaluate the strategic choices available to an organization
2. Integrate appropriate information technology solutions to support the organization's strategy

SYLLABUS

UNIT-I : Strategic position: The need for, and purpose of, strategic and business analysis Environmental issues affecting the strategic position of, and future outlook for, an Organization, Competitive forces affecting an organization, Marketing and the value of goods and services, The internal resources, capabilities and competences of an organization, the expectations of stakeholders and the influence of ethics and culture

UNIT-II: Strategic choices: The influence of corporate strategy on an organization, Alternative approaches to achieving competitive advantage, alternative directions and methods of development.

UNIT-III

Strategic action: Organizing and enabling success, managing strategic change, Understanding strategy development Business and process change Business change, The role of process and process change Initiatives improving the processes of the organization, Software solutions.

UNIT-IV : Information technology: Principles of information technology, Principles of e-business, E-business application, upstream supply chain management, E-business application, and downstream supply chain management, E-business application: customer relationship Management, Project management: The nature of projects, building a business case, managing and leading projects, planning, monitoring and controlling projects, concluding a project.

UNIT-V : Financial Analysis: The link between strategy and finance, finance decisions to formulate and support business strategy, the role of cost and management accounting in strategic planning and implementation financial implications of making strategic Choices and consequences of implementing strategic actions, People: Strategy and people, leadership, Strategy and people,- job design, Strategy and people-staff development

Tex book

BUSINESS ANALYSIS – BPP or Kaplan Publications,2015

Reference Books

1. Kevin Brennan (2015), *A guide to the business analysis body of knowledge*, Canada: International institute of business analysis.
2. Barbara a. Carkenord (2013), *Seven steps to mastering business analysis*, Florida: J. Ross Publishing.

Journals

1. GITAM Journal of Management, GITAM University, Visakhapatnam

B.Com(Hons.) – V SEMESTER
MBG341: DISASTER MANAGEMENT

INTRODUCTION :

This course is being introduced at the UG level to enable students and citizens to recognize the increasing vulnerability of the planet in general and India in particular to disasters. This, it is expected would create a basis to work towards preparedness and also help us develop a culture of safety and prevention. The adoption of a disaster risk reduction perspective in the teaching of the course would be useful. While disasters are generally seen as an outcome of catastrophic natural events, the idea of pre-existing vulnerabilities is equally important. These need to be understood and addressed if disaster impacts are to be minimized.

OBJECTIVES :

The objectives of this course are :

1. To provide students an exposure to disasters, their significance and types.
2. To ensure that students begin to understand the relationship between vulnerability, disasters, disaster prevention and risk reduction
3. To gain a preliminary understanding of approaches of Disaster Risk Reduction (DRR)
4. To enhance awareness of institutional processes in the country
5. To develop rudimentary ability to respond to their surroundings with potential disaster response in areas where they live, with due sensitivity

LEARNING OUTCOMES :

On completion of this course, students should be able to:

1. look at disaster management issues from both- a theoretical perspective as well as from a practical standpoint.
2. understand and explore avenues of reducing disaster risks and work towards preparedness.

COURSE SYLLABUS

UNIT I:

Introduction to Disasters: Concepts, and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks)

UNIT II:

Disasters: Classification, Causes, Impacts (including social, economic, political, environmental, health, psychosocial, etc.) Differential impacts- in terms of caste, class, gender, age, location, disability Global trends in disasters-urban disasters, pandemics, complex emergencies, Climate change

UNIT III:

Approaches to Disaster Risk reduction: Disaster cycle its analysis, Phases, Culture of safety, prevention, mitigation and preparedness community based DRR, Structural- nonstructural measures, roles and responsibilities of-community, Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs), states, Centre, and other stake-holders.

UNIT IV:

Inter-relationship between Disasters and Development: Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc. Climate Change Adaptation. Relevance of indigenous knowledge, appropriate technology and local resources

UNIT V:

Hazard and Vulnerability profile of India : Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programmes and legislation)

UNIT VI:

Project Work: (Field Work, Case Studies)

The project /fieldwork is meant for students to understand vulnerabilities and to work on reducing disaster risks and to build a culture of safety. Projects must be conceived creatively based on the geographic location and hazard profile of the region where the college is located.

TEXT BOOK:

R.B. Singh (2006), *Disaster Management*, New Delhi : Rawat Publication.

REFERENCE BOOKS:

1. H.K. Gupta (2006), *Disaster Management*, Hyderabad : Universities Press.
2. R.K. Bhandari(2014), *Disaster education and Management*, New Delhi : Springer India.
3. M.C. Gupta (2005), *Manuals on Natural Disaster management in India*, New Delhi : National Centre for Disaster Management.

JOURNALS:

1. GITAM Journal of Management, GITAM University, Visakhapatnam
2. ICFAI Environmental Law, Hyderabad
3. Insurance Times, New Delhi

B.Com(Hons.) – V SEMESTER
MBG343: INTRODUCTION TO PSYCHOLOGY

INTRODUCTION

Effective management predominantly involves managing people. People are at the forefront of all realms of management and human performance is determined by behavioral factors.

OBJECTIVES

1. The objective of this course is to enable the student to understand the fundamental concepts of human behavior.
2. The objective is to develop a student to know his psychological behaviour and others

LEARNING OUTCOMES

The course on Introduction to Psychology enables the student to:

1. Identify psychological phenomena in day-to-day functioning
2. Develop an insight into the behavior and the causes of behavior of the self

COURSE SYLLABUS

UNIT I: Perception: Nature; Perceptual Organization; Perceptual Constancy; Illusions; Perception of Movement; Role of Motivation and Learning in Perception.

UNIT II: Learning and Memory: Classical Conditioning; Operant Conditioning; Observational Learning; Human Memory; Memory Distortion and Construction.

UNIT III : Thinking and Language: Problem-Solving - Functional Fixedness; Language: its basic nature and acquisition.

UNIT IV: Intelligence: Nature; Measuring Intelligence – Meaning and measurement of IQ – The Wechsler Scales.

UNIT V: Personality: Nature; Approaches – Freud’s Psychoanalytic Approach – Humanistic Theories – Roger’s Self Theory – Maslow’s Hierarchy of Needs - Trait and Type Approaches; Measuring Personality.

Textbook

Susan, N. H. (2014), *Atkinson & Hilgard's Introduction to Psychology*, New Delhi: Cengage Learning.

Reference Books

1. Morgan, C.T., King, R.A., Weisz, J.R. & Schopler, J. (1993), *Introduction to Psychology*, 7th Edition, New Delhi: Tata McGraw-Hill.
2. Parameswaran, E.G. & Beena, C. (2002), *An Invitation to Psychology*, New Delhi: Neelkamal.

Journals

1. Psychological Studies
2. Journal of Indian Academy of Applied Psychology

SEMESTER-VI

Sl. No	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				T	P	Total	CA	SEE	Total	
1.	MBG302	Foundation Compulsory	Entrepreneurship	3	-	3	40	60	100	3
2.	MBC342	Elective Discipline Centric	Advanced Financial Management	6	-	6	40	60	100	6
3.	MBC344	Elective Discipline Centric	Advanced Performance Management	6	-	6	40	60	100	6
4.	MBC346	Elective Discipline Centric	Advanced Taxation	6	-	6	40	60	100	6
5.	MBC348	Elective Discipline Centric	Advanced Audit and Assurance	6	-	6	40	60	100	6
6.	MBG394	General	Industrial Training		3	3	100	--	100	3
7.	MBC392	Core Skill Based	Semester End Viva	-	-	-	-	-	50	1
			Total	15	3	18	220	180	450	31

Note :Students shall choose any Two out of Four Elective Discipline Centric given Above

LIST OF FOUNDATION ELECTIVE (PROFESSIONAL COMPETENCY DEVELOPMENT) COURSES

Sl. No	Course Code	Course	Marks (CA)	Credits
1.	MBG342	Out-Bound Training Programme	50	1
2.	MBG344	Book Review	50	1
3.	MBG346	Introduction to Gandhian Thoughts	50	1
4.	MBG348	Public Speaking	50	1
5.	MBG350	Yoga and Mediation	50	1
6.	MBG352	Business English Certificate (BEC)	50	1
7.	MBG354	Soft Skills	50	1

Note : The student has to secure five credits out of total seven professional competency development course (Foundation Elective) credits

B.Com(Hons.) – VI SEMESTER
MBG302: ENTREPRENEURSHIP

INTRODUCTION

Entrepreneurship is an essential element for economic progress as it manifests its fundamental importance in different ways: a) by identifying, assessing and exploiting business opportunities; b) by creating new firms and/or renewing existing ones by making them more dynamic; and c) by driving the economy forward – through innovation, competence, job creation- and by generally improving the well being of society. Understanding the challenges and potential of Entrepreneurship is significant and quite relevant in the context of the recent socio-economic structural changes. It has recently been claimed that if the managers and businessmen of many of our firms were to adopt entrepreneurial behavior when developing their strategies, firms would be facing a much brighter future than otherwise.

OBJECTIVES

1. Understanding the challenges and potential of Entrepreneurship which is significant and quite relevant in the context of the recent socio-economic structural changes.
2. To develop entrepreneurial behaviour among students. It has recently been claimed that if the managers and businessmen of many of own firms were to adopt entrepreneurial behaviour when developing their strategies, firms would be facing a much brighter future for small Business than otherwise

LEARNING OUTCOMES

1. After completion of this course the students would be able to understand the relevance of entrepreneurship as a means of management practice in the context of a fast changing organizational structure in a global environment.
2. It includes identification and development of opportunities for an entrepreneur in an uncertain and inflexible environment and ways and means to minimize the external threats.

SYLLABUS

UNIT I: Introduction - meaning of entrepreneurship, evolution of entrepreneurship; Theories of Entrepreneurship; Entrepreneurship and the environment, entrepreneurial mindset, motivation for entrepreneurship; Corporate Entrepreneurship.

UNIT II: Sources for innovative ideas, opportunity identification, setting-up new ventures, acquiring existing business, franchising, legal aspects, developing a business model.

UNIT III: Elements of business plan, developing Marketing Plan, sources of finance, growth plans.

UNIT IV: Family businesses their importance, types and responsibilities. Success, pitfalls and strategies, succession planning.

UNIT V: Social Entrepreneurship, introduction, definition, importance, significance of social entrepreneurs, Scaling and live examples of social entrepreneurs.

Text Book :

Donald F. Kuratko(2012), *Entrepreneurship: Theory, Process, Practice* 9th Edition, New Delhi: Cengage Learning.

References :

1. Bill Bolton, John Thompson (2013), *Entrepreneurs: Talent, Temperament and Opportunity*, Routledge 3rd Ed.
2. Arya Kumar (2012), *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, New Delhi: Pearson Publications.
3. S.Anil Kumar & S.C Purnima (2009), *Entrepreneurship Development*, New Delhi: New Age Publishers.

Journals :

1. Entrepreneurship Theory and Practice
2. International Journal of Entrepreneurial Behaviour and Research
3. International Journal of Small Business Management
4. International Journal of Entrepreneurship and Innovation Management

B.Com(Hons.) – VI SEMESTER
MBC342: ADVANCED FINANCIAL MANAGEMENT

INTRODUCTION

The course aims to apply relevant knowledge, skills and exercise professional judgment as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organization.

OBJECTIVES

1. Evaluate the impact of macro economics and recognize the role of international financial institutions in the financial management of multinationals
2. Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally
3. Assess and plan acquisitions and mergers as an alternative growth strategy
4. Evaluate and advise on alternative corporate re-organization strategies

LEARNING OUTCOMES:

1. The student should learn the role & responsibility of the senior financial executive in meeting conflicting needs of stakeholders.
2. Evaluate and advise on alternative corporate re-organization strategies
3. Identify and assess the potential impact of emerging issues in finance and financial management

SYLLABUS

UNIT-I : Role and responsibility towards stakeholders: The role and responsibility of senior financial Executive/advisor, financial strategy formulation, Conflicting stakeholder interests, ethical issues in financial management, environmental issues and integrated reporting

UNIT-II : Economic environment for multinational organizations. Management of international trade and finance Strategic business and financial planning for multinational organizations

UNIT-III : Advanced investment appraisal: Discounted cash flow techniques, Application of option pricing theory in investment decisions, Impact of financing on investment decisions and adjusted present values, Valuation and the use of free cash flows. International investment and financing Decisions

UNIT-IV : Acquisitions and mergers: Acquisitions and mergers versus other growth Strategies, Valuation for acquisitions and mergers, Regulatory framework and processes. Financing acquisitions and mergers

UNIT-V : Corporate reconstruction and re-organization: Financial reconstruction, business re-organization, Treasury and advanced risk management techniques: The role of the treasury function in multinationals, the use of financial derivatives to hedge against forex risk the use of financial derivatives to hedge against interest rate risk, dividend policy in multinationals and transfer Pricing, emerging issues in finance and financial management: Developments in world financial markets, developments in international trade and finance, developments in Islamic financing

Tex Book

Advanced Financial Management – BPP or Kaplan Publications

Reference Books

1. I.M. Pandey (2010), *Financial Management*, New Delhi: Vikas Publications.
2. R.K. Sharma & Shashi K. Gupta.(2014), *Financial Management*, Ludhiana: Kalyani Publications.
3. M.Y. Khan & P.K. Jain.(2013), *Financial Management*, New Delhi: Tata McGraw Hill.

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi.

B.Com(Hons.) – VI SEMESTER
MBC344: ADVANCED PERFORMANCE MANAGEMENT

INTRODUCTION

The course aims to apply relevant knowledge, skills and exercise professional judgment in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organization and its strategic development.

OBJECTIVES

1. Assess and identify relevant macroeconomic, fiscal and market factors and key external influences on organizational performance
2. Identify and evaluate the design features of effective performance management information and monitoring systems
3. Apply appropriate strategic performance measurement techniques in evaluating and improving organizational performance

LEARNING OUTCOMES:

1. The student should learn to Use strategic planning and control models to plan and monitor organizational performance
2. Advise clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure
3. Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organizational performance

SYLLABUS

UNIT-I : Strategic planning and control: Introduction to strategic management, Accounting Performance management and control of the organization, Changes in business structure and management accounting, Effect of Information Technology (IT) on strategic management accounting, other environmental and ethical issues

UNIT-II : External influences on organizational performance: Changing business environment, Impact of external factors on strategy and Performance.

UNIT-III : Performance measurement systems and design: Performance management information systems, Sources of management information, Recording and processing methods, Management reports

UNIT-IV : Strategic performance measurement: Performance hierarchy, Strategic performance measures in private sector, divisional performance and transfer pricing issues, Strategic performance measures in not-for profit organizations, Non financial performance indicators, the role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Performance measurement and the reward systems, other behavioral aspects of performance Measurement

UNIT-V : Performance evaluation and corporate failure: Alternative views of performance measurement and management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure, Current developments and emerging issues performance management: Current developments in management accounting techniques Current issues and trends in performance management

Text Book:

Advanced Performance Management – BPP or Kaplan Publications

Reference Books:

1. T.V.Rao (2012), *Appraising and Developing Managerial Performance*, New Delhi: Excel Books.
2. T.V.Rao (2013), *360 degree feedback and assessment and development Centres, Volume I, II and III*, New Delhi: Excel Books.
3. Dixit Varsha (2014), *Performance Management*, Ist edition, New Delhi: Vrinda Publications Ltd.

Journals:

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi.

B.Com(Hons.) – VI SEMESTER
MBC346 : ADVANCED TAXATION

INTRODUCTION

The course aims to enable students to apply relevant knowledge, skills and exercise professional judgment in providing relevant information and advice to individuals and business on the impact of the major taxes on financial decisions and situations.

COURSE OBJECTIVES

1. Evaluate and explain the importance of taxation to personal and corporate financial management
2. Identify and evaluate the impact of relevant taxes on various situations and courses of action, including the interaction of taxes
3. Communicate with clients, the Revenue Commissioners and other professionals in a appropriate manner

LEARNING OUTCOMES:

1. The student should learn to provide advice on minimizing and/or deferring tax liabilities by the use of standard tax planning measures
2. The student should learn to communicate with clients, the Revenue Commissioners and other professionals in a appropriate manner

COURSE SYLLABUS

UNIT-I : 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 Income and income tax liabilities in situations involving further overseas aspects and in relation to trusts, and the application of additional exemptions and reliefs.

UNIT-II : Corporation tax liabilities in situations involving overseas and further group aspects and in relation to special types of company: The application of additional exemptions and reliefs, Chargeable gains and capital gains tax liabilities in situations involving further overseas aspects and in relation to closely related persons and trusts, and the application of additional exemptions and reliefs.

UNIT-III : 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, Stamp taxes, National Insurance, value added tax and tax administration

UNIT- IV : The impact of relevant taxes on various situations and courses of action, including the Interaction of taxes: Taxes applicable to a given situation or course of action and their impact, alternative ways of achieving personal or business outcomes may lead to different tax consequences, taxation effects of the financial decisions made by businesses (corporate and unincorporated) and by individual, tax advantages and/or disadvantages of alternative courses of action, Statutory obligations imposed in a given situation, including any time limits for action and the implications of non-compliance.

UNIT-V : Minimizing and/or deferring tax liabilities by the use of standard tax planning measures: Types of investment and other expenditure that will result in a reduction in tax liabilities for an individual and/or a business, legitimate tax planning measures, by which the tax liabilities arising from a particular situation or course of action can be mitigate

Tex book

Advanced Taxation – BPP or Kaplan Publications

Reference Books

1. VinodK. Singania and Monica Singhanian (2015), *Students guide to income tax*, New Delhi: Taxmann Allied Services Pvt. Ltd.
2. Dr Ravi Gupta, Dr. Girish Ahuja (2015), *Practical Approach to Income Tax, Service Tax, VAT and Wealth Tax : Problems and Solutions*, 27th Edition, New Delhi: Bharat Law House.
3. Kirit S Sanghvi(2015), *Losses Under The Income Tax Act 1961 - A Study*, New Delhi: CCH India.

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi.

B.Com(Hons.) – VI SEMESTER
MBC348: ADVANCED AUDIT and ASSURANCE

INTRODUCTION

The course aims to train students to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

COURSE OBJECTIVES

1. Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework
2. Assess and recommend appropriate quality control policies and procedures in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments
3. Identify and formulate the work required to meet the objectives of audit and non-audit assignments and apply the International Standards on Auditing (UK and Ireland)
4. Evaluate findings and the results of work performed and draft suitable reports on assignments

LEARNING OUTCOMES:

1. The student should learn to recognize the legal and regulatory environment and its impact on audit and assurance practice
2. Evaluate findings and the results of work performed and draft suitable reports on assignments
3. Understand the current issues and developments relating to the provision of audit- related and assurance services

COURSE SYLLABUS

UNIT-I : Regulatory Environment: International regulatory frameworks for audit and assurance services, Money laundering, Laws and regulations

UNIT-II : Professional and Ethical Considerations: Code of Ethics and Conduct, Fraud and error, Professional liability

UNIT-III : Practice Management: Quality control, Advertising, publicity, obtaining professional work and fees, tendering, Professional appointments

UNIT-IV : Audit of historical financial information: The audit of historical financial information including, Planning, materiality and assessing the risk of misstatement, evidence, evaluation and review, Group audits

UNIT-V : Other assignments: Audit-related and assurance services, Prospective financial information, forensic audits, internal audit, Outsourcing, Auditing aspects of insolvency (and similar procedures), Reporting: Auditor's reports, reports to those charges with governance and Management, Other reports, Current Issues and Developments, Professional and ethical, transnational audits, the audit of social , environmental and Integrated reporting, Other current issues

Tex book

Advanced Audit and Assurance – BPP or Kaplan Publications,2015

Reference Books

1. Arunajha (2015), *Students guide to auditing and assurance*, New Delhi: Taxmann Publications.
2. Pankaj Garg (2014), *Auditing and assurance*, New Delhi: Taxmann Publications.
3. MP Vijay Kumar and Lokesh Vasudevan (2014), *Audit and assurance standards in India*, New Delhi: Snow White.

Journals

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi

B.Com(Hons.) – VI SEMESTER
MBG394: INDUSTRIAL TRAINING

INTRODUCTION

Learners are required to prepare and defend their industrial training report. Aspects that should be dealt in the industrial training report include the various tasks that are carried during the duration of the industrial training including responsibilities carried out and their contributions to complete the various tasks/projects assigned by their supervisor.

COURSE OBJECTIVES

1. link accounting theory to the developments in the real world;
2. demonstrate the skills that they have learned;
3. link accounting theory to the working environment; and work as a team player

LEARNING OUTCOMES

1. The student should learn the linking of accounting theory in the real world enterprise
2. The student should learn to prepare training report
3. The student should learn the organizational working and work as a team player

COURSE SYLLABUS

Learner undertakes on the job industrial training for a period of 12 weeks at 6 hours per week (either one hour per day in the week or two hours per day for three days in a week as per convenience of student and organization) in the areas of audit, finance, accounts and related areas to understand the practical aspects of chosen topic. The student needs to maintain weekly report of the tasks undertaken and objectives achieved and submit all the 12 weekly reports along with an industrial training report at the end of the semester. The content and details of the report is provided in a guidelines on industrial training report.

B.Com(Hons.) – VI SEMESTER
MBG 342OUTBOUND TRAINING PROGRAMMEME (OBT)

INTRODUCTION

Alone we can do so little; together we can do so much. Helen Keller

In today's corporate world, developing teamwork skills in the workplace has become a necessity. Teamwork is the most essence of a successful organization. Absence of teamwork can lead to a lot of problems in the organization. It has been observed by organizations and institutions that working as teams gives better results than working individually. Effective teamwork brings success to the entire team and organization as well. Henry Ford, one of the legends of the automobile industry said, "If everyone is moving forward together, then success takes care of itself".

Working as a team, to successfully achieve the goals and objectives, requires effective team communication strategies. Teamwork includes communication, understanding and coordination among team members along with mutual trust.

In a team, every individual's contribution is important. Everyone has something to contribute. But in a good team, every individual gives for the cause of the team. A team depends as much on individual creativity as it does on collective thought.

LEARNING OBJECTIVES:

1. To appreciate the importance of working in teams
2. To be able to identify one's own strengths and weaknesses and use for self development
3. To become an effective team member
4. Improving interpersonal communication skills

ACTIVITY STRUCTURE

Team building activities make it possible for everyone in the team to participate and allow them to better understand each other's strengths and weaknesses. To enhance and appreciate team work, students would be divided into teams and various activities will be conducted. The activities will be conducted over a three day period at a location outside the Institute. An external agency will be deputed to conduct these activities and assess the student on various parameters. The total assessment would be for 50 marks.

B.Com(Hons.) – VI SEMESTER
MBG344: BOOK REVIEW

INTRODUCTION

“Reading makes a full man; conference a ready man; and writing an exact man” – Francis Bacon. Communication is the basis of our lives and we would in this day and age, be handicapped without it. Communication is a vital element for successful career in the corporate world. Effective Communication is significant for managers in the organizations so as to perform the basic functions of management. Communication is one of the activities that managers devote a great part of their time. Communication can be improved through extensive reading and writing. Despite the deep penetrating reach of the visual media, books have a definite edge over other media of communication and entertainment. Reading is an activity that is both fun and enlightening. It can help us be more knowledgeable and successful. Reading as a habit has always nurtured a wholesome sense of well-being. Avid readers tend to have a better grasp on realities and are known to be better judges of people. However, it has been seen that, with the advent of technology, reading is an activity that many people don't engage in very much. A national survey in the USA revealed that 50% of the population hasn't read a book in the last six months.

Reviewing a book after reading enhances the analytical writing which hones the critical thinking. It assesses the ability to articulate and support complex ideas, construct and evaluate arguments, and sustain a focused and coherent discussion. Written Communication involves expressing oneself clearly, using language with precision; constructing a logical argument; note taking, editing and summarising; and writing reports.

LEARNING OBJECTIVES

1. Experience the pleasure and inculcate the habit of reading
2. Enhance the critical thinking ability of the students
3. Develop clarity in evaluating, assessing and arguing a thought
4. Master the art of communicating using good writing skills

ACTIVITY STRUCTURE

A general/management book would be given to the student to read. The student is expected to critically analyse, present his/her arguments leading to a conclusion of the writings through this review. The assessment would be for a total of 50 marks.

B.Com(Hons.) – VI SEMESTER
MBG346: INTRODUCTION TO GANDHIAN THOUGHT

INTRODUCTION

Mahatma Gandhi was a greatest leader in India's freedom struggle. He employed non-violent means to attain independence for India. His ideology and thoughts provides lots of inspiration and learning which can be used even today.

OBJECTIVES

- 1) To acquaint the students with the different phases in Gandhi's life
- 2) To acquaint the students with Gandhian ideologies

LEARNING OUTCOMES

At the end of the course, the student will

- 1) Get a clear picture of the evolution of M K Gandhi to the "Mahatma".
- 2) Understand the prominent role played by Gandhi in our freedom movement and how his methodologies are significant even today.

COURSE SYLLABUS

UNIT I : M K Gandhi, Formative Years (1869-1893): Early childhood - study in England - Indian influences, early Western influences

UNIT II : Gandhi in South Africa (1893-1914): South African Experiences - civil right movements in South Africa - invention of Satyagraha - Phoenix settlement- Tolstoy Farm - experiments in *sarvodaya*, education, and sustainable livelihood

UNIT III : Gandhi and Indian National Movement (1915-1947): Introduction of Satyagraha in Indian soil -non-cooperation movement - call for women's participation - social boycott - Quit-India movement - fighting against untouchability - Partition of India- independence

UNIT IV : Application of basic philosophy of Gandhi in daily life: eleven vows – constructive programme – sarvadharm samabhava- sarvodaya

UNIT V : Gandhi and Modern day society: Political, moral and environmental challenges today- application of Gandhian ideologies to resolve these challenges.

REFERENCE BOOKS

1. Gandhi, M K., An Autobiography or The Story of My Experiments with Truth. Ahmadabad: Navjivan Publishing House
2. Gandhi, M K., Satyagraha in South Africa. Ahmadabad: Navjivan Publishing House
3. Gandhi, M K., Constructive Programs. Ahmadabad: Navjivan Publishing House

JOURNALS

Gandhimarg, A journal of Gandhian studies from Gandhi Peace Foundation GITAM
Journal of Gandhian studies

B.Com(Hons.) – VI SEMESTER
MBG348: PUBLIC SPEAKING

INTRODUCTION

Communication skills are indispensable to success in the corporate world. In the actual practice of business, one spends much more time in talking rather than in writing. Oral business communication skills are therefore crucial for students of commerce and management. Oral business communication may be formal or informal. Formal communication involves meetings, presentations and speeches etc., whereas informal communication covers all aspects of informal talking and listening. Public speaking is a vital skill which encompasses all the above aspects of oral business communication. The training imparted in public speaking ensures that the student is groomed into a successful business professional.

Objectives:

The course in Public Speaking aims to enable students to:

1. Select and organize a subject for effective formal presentation to a specific audience
2. Understand how personal aspects and audience analysis contribute to formal presentations
3. Learn how to use verbal content with information based, linguistic and stylistic aspects
4. Learn how to use non-verbal content, visuals, graphics, voice quality and body language
5. Work effectively with a team for team presentations
6. Plan and deliver effective public speeches, virtual presentations and oral reports.

UNIT I: Basics of Business Communication – Definition, Types and Aspects, Basics of Communicating in the Workplace.

UNIT II: Informal Oral business communication - talking, meetings, using the phone, using speech recognition, listening, role of nonverbal communication – Practical Exercises

UNIT III: Formal Oral business communication – Making formal speeches – selection of the topic, preparation of the presentation – determination of the presentation method – consideration of personal aspects – audience analysis – Study of Great Speakers and Speeches - Practical Exercises

UNIT IV: Verbal and Non-Verbal Aspects – matter and linguistic style - appearance and physical actions - use of voice – use of visuals and graphics – Study of Great Speakers and Speeches - Practical Exercises

UNIT V: Team or Collaborative Presentations – Virtual presentations – Oral reports – Practical Exercises

Textbook:

Lesikar Raymond V., et al, Business Communication – Making Connections in a Digital World, 11th edition, Tata McGraw Hill (New Delhi)

Reference Books:

1. Carnegie, Dale. The Art of Public Speaking, Tata McGraw Hill.
2. English for Presentations, Express Series, Oxford University Press, 2014.
3. English for Meetings, Express Series, Oxford University Press, 2014.

B.Com(Hons.) – VI SEMESTER
MBG350: YOGA and MEDIATION

INTRODUCTION

Stress management is the need of the hour. A recent survey showed that 70-90% of us feel stressed at work and outside. Today's fast paced lifestyle taking its toll on everyone. Stress, either quick or constant, can induce risky body-mind disorders. The corporate world is a new syndrome that man has coined for himself which brings with it a whole new lifestyle and existence. Odd working hours, irregular food habits and difficult work situations and inadequate coping resources are a part of the corporate world. To survive in the world of work and reach one's greatest potential, all the energy blockers in the body and mind need to be cleared so that one can function at their highest level.

Yoga and meditation does more than just offer exercises for relaxation. Virtually everyone can see physical benefits from yoga, and its practice can also give psychological benefits, such as stress reduction and a sense of well-being. As yoga and meditation combines several techniques used for stress reduction, it can be said to provide the combined benefits of breathing exercises, stretching exercises, fitness programmes, meditation practice, etc.

LEARNING OBJECTIVES

1. To master the technique of yoga and meditation
2. To create stress relief among the students
3. To enable the student to appreciate the physical and psychological relief it creates

ACTIVITY STRUCTURE

Practical and theory classes on Yoga and meditation will be conducted by a Yoga Master. 20 sessions will be scheduled. At the end of the Course the student would be evaluated both on his/her understanding of theoretical concepts, as well as the practical approach. The assessment would be for 50 marks.

B.Com(Hons.) – VI SEMESTER
MBG352:BUSINESS ENGLISH CERTIFICATE (BEC)

INTRODUCTION

The world may be getting smaller, but people still speak different languages. International trade and business needs a common language and as all are aware, that place has been taken by English language. However, the words of business are different from everyday use so it's not really something every one picks up intuitively.

Business English Certificate (BEC) programme is one of the value added programme offered by GITAM Institute of Management in collaboration with University of Cambridge and British Council. BEC is used by hundreds of employers, either as part of their staff development programme or as a qualification that they look for when recruiting staff. BEC is a globally recognized qualification and it enhances the job prospects and adds value to the CV of the student. BEC gives the opportunity to learn practical workplace English skills. Preparing for BEC improves one's confidence in using Business English, particularly speaking. Many Universities internationally recognize BEC for business courses.

COURSE OBJECTIVES

1. To understand the nuances of Business English
2. To enhance the student's English speaking skills
3. To clearly understand the difference between business English and colloquial English
4. To achieve maximum proficiency in business English

ACTIVITY STRUCTURE:

BEC is offered at three levels namely, BEC Preliminary, BEC Vantage and BEC Higher, based on four skills

1. Reading, Writing, Listening and Speaking.
2. BEC Preliminary is a lower intermediate level and is meant for candidates having limited confidence in their usage of English.
3. BEC Vantage is at intermediate level and is suitable for candidates who have fluency in English.
4. BEC Higher is an advanced level certificate and is for candidates who can use English very confidently in both professional and social situations.

The students would be evaluated based on their performance in various tests conducted. The tests include:

1. Diagnostic test
2. Speaking test
3. Mock test conducted by the Institute
4. Test conducted by British Council.

Performance in BEC would be evaluated for 50 marks each. A certificate would be awarded to those students who clear the test conducted by the British Council.

B.Com(Hons.) – VI SEMESTER
MBG354: SOFT SKILLS

INTRODUCTION

Management involves utilising the human capital of an enterprise to contribute to the success of the enterprise. Management is the act of coordinating the efforts of people to accomplish desired goals using available resources efficiently and effectively.

Today's workforce comes from varied social and cultural backgrounds, with differing standards of behaviour. These may not always be in sync with the norms of the organization. The ability to deal with differences, multiculturalism and diversity is needed more than ever. It is important, for students who would be entering the corporate world for the first time, to inculcate behaviour that is appropriate for the workplace. The importance of personal grooming, business etiquette, verbal and non-verbal communication, telephone etiquette and general professional conduct, can never be undermined.

Soft Skills is now recognised as key to making businesses more profitable and better places to work. Increasingly, companies aren't just assessing their current staff and future recruits on their business skills. They are now assessing them on a whole host of soft skill competencies around how well they relate and communicate to others.

It has been found that soft skills can be developed and honed on an on-going basis through good training, insightful reading, observation, and of course, practice, practice, practice.

Students can focus on areas of self-improvement to help improve their behaviour, transform their professional image and create a positive impact in their careers. Greater awareness of grooming and etiquette will help one to develop poise and confidence. This will significantly impact the image that one has in any formal, professional and social situations

LEARNING OBJECTIVES

1. To understand and enhance social skills
2. To help build greater confidence when interacting with people
3. To build on the ability to make a positive first impression
4. To help improve the overall appearance

ACTIVITY STRUCTURE

Students would be focusing on the following major activities under this Course:

- a) Grooming and etiquette
- b) Introspection, self awareness and self introduction
- c) CV writing
- d) Facing interviews

Guidance on the above issues would be given by an Expert and Faculty would be guiding them through one-to-one interaction. Assessing them on their performance would be done by the Faculty.

The assessment would be for 50 marks.