

**MAULANA ABUL KALAM AZAD UNIVERSITY OF TECHNOLOGY, WB**  
**Syllabus of BBA (Accountancy, Taxation & Auditing)**  
**(Effective for 2020-2021 Admission Session)**  
**Choice Based Credit System**  
**140 Credit (3-Year UG) MAKAUT Framework**  
**w.e.f 2020-21**

<b>Serial No</b>	<b>Program Outcome</b>	<b>Mapped Courses</b>
1	Understanding of basic principles of Accounting	CC1 (BBA AT & A 102),
2	Understanding of basic principle of Auditing	CC11((BBA AT & A 501), DSE 1A.
3	Understanding of basic principles of Taxation	CC8 (BBA AT & A 401), DSE 4B, DSE 1B, DSE 2B.
4	Learning advanced accounting	CC5 (BBA AT & A 301), DSE 2A
5	Learning Management accounting & Financial management	CC10 (BBA AT & A 403), CC13 (BBA AT & A 601),DSE 3A
6	Learning Cost accounting	CC 4 (BBA AT & A 203),
7	Learning in an Information Technology platform, business economics, Indian financial system	GE 1, GE 2, SEC 1, SEC 2, DSE 4A, CC6 (BBA AT & A 302), DSE 3B, CC7 (BBA AT & A 303).
8	Learning principles of organizational behavior, human resource management	CC2 (BBA AT & A 103), CC3 (BBA AT & A 202),
9	Learning entrepreneurial issues and environmental concerns and business legal framework	AECC 2 (BBA AT & A 201), CC9 (BBA AT & A 402), GE 3
10	Learning business communication and quantitative techniques	AECC 1(BBA AT & A 101), CC12 (BBA AT & A 502), GE 4, GE 5, GE 6.

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**FIRST SEMESTER**

**Credit Points– 2**  
**Total Contact Hours - 20**

**BBA AT & A: 101 COMMUNICATIVE ENGLISH**

**Course Objectives:**

1. To understand importance of listening and comprehending oral communication.
2. To understand the difference between in depth reading and casual reading
3. To learn the art of Oral Communication and its implication in organizational context.
4. To learn the basics of written communication applicable in business organization.
5. To understand the concept and structure of business correspondences.
6. To gain an understanding of interview and presentation skills for personal grooming.

**Course Outcomes:**

Sl. No.	Course Outcome	Mapped Module
1	Effectively listening to and comprehending oral communication	Module I – Unit 1
2	Ability to differentiate between reading styles	Module I – Unit 2
3	Ability to communicate effectively with others	Module I – Unit 3
4	Ability to write letters, notices, circulars and other written communication.	Module II – Unit 4
5	Ability to interact with business clients in organizational context	Module II – Unit 5
6	Ability to appear in interviews and deliver effective presentations	Module II – Unit 6

**MODULE I**

**Unit 1: Listening & Understanding Lessons:** Types and process of Listening, Importance of Listening, Aural comprehension (2L)

**Unit 2: Reading Skill:** Intensive and Extensive Reading, Skimming and Scanning (2L)

**Unit 3: Communication Skill:** Conversation Practice, Debates, and Colloquium (4L)

**MODULE II**

**Unit 4: Writing Skill:** Basic Rules, Introductory Grammar, Common Errors Writing CVs, Official Correspondence, Letter for approval of the authority, Circular, Agenda, Notice, Press Release, Report writing about the proceedings of any seminar, Preparation of official reports, etc. (6L)

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**Unit 5: Business Communication:** Letter to Vendor-quotation, Query for details of any item, Reminder letter, Newsletters, Newspaper Reports, Advertisement, etc. (4L)

**Unit 6: Personality Grooming:** Mock Interview, Group Discussions and Seminar Presentations, Role play. (2L)

**Suggested Readings:**

1. Nilanjana Gupta, Communicate with confidence, Anthem Press
2. V. Syamala, Effective English Communication for you, Emerald Publisher
3. Krishnamohan & Meera Banerji, Developing Communication Skills
4. R. K. Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.

<b>Module No.</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (If applicable)</b>	<b>Remarks (If any)</b>
Module I /Unit 1	Listening & Understanding Lessons	2	10	1	10		
Module I /Unit 2	Reading Skill	2	10	2	10		
Module I /Unit 3	Communication Skill	4	20	3, 6	10		
Module II/ Unit 4	Writing Skill	6	30	4, 5	10		
Module II /Unit 5	Business Communication	4	20	4, 5	10		
Module II/ Unit 6	Personality Grooming	2	10	3, 6	10		

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**Credit Points– 6**  
**Total Contact Hours - 60**

**BBA AT & A 102: FUNDAMENTALS OF ACCOUNTING**

**Course Objectives**

1. To understand the meaning of accounting and different accounting principles, rules of journal, ledger and trial balance.
2. To know the concept of cash book.
3. To know the pattern of final accounts of the sole proprietorship business with adjustment.
4. To know the concept of rectification of errors.
5. To know different concepts and methods of depreciation.
6. To know different concept of provisions which include provision for doubtful debt, discount on debtors and discount on creditors.
7. To know the knowledge of issue of shares and basic concept of IFRS

**Course Outcomes (CO):**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Ability to understand how to record the journal entries, posting to the ledger and preparation of trial balance.	Module I – Unit 1
2	Ability to prepare double column cash book with contra entry.	Module I – Unit 2
3	Ability to prepare trading account, profit & loss account and balance sheet along with different adjustment.	Module I – Unit 3
4	Ability to rectify the errors with proper journal entry.	Module I – Unit 4
5	Ability to calculate depreciation by applying various methods.	Module II – Unit 5
6	Ability to calculate reserve and provisions of company account.	Module II – Unit 6
7	Ability to understand the process of valuation of issue of shares.	Module II – Unit 7

**MODULE 1**

**Unit 1: Meaning and Scope of Accounting**

**(12L)**

Accounting Principles: GAAP; Accounting Transactions: Accounting Equation, Journal; Rules of debit and credit; Ledger; Trial Balance; Capital and Revenue

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**Unit 2: Cash Book (6L)**

Concept of cash book and petty cash book, difference between trade discount and cash discount, preparation of double column cash book with contra entry.

**Unit 3: Final Accounts for soleproprietorship business (12L)**

Manufacturing account; Trading account; Profit and Loss Account; Balance Sheet; Adjustment entries, Closing stock, outstanding, prepaid Expenses, Pre received, Depreciation, Provision, Stock lost by Fire, Goods withdrawal by proprietors, Free sample.

**Unit 4: Rectification of Errors (8L)**

Rectification of one sided and double sided errors with the effects of suspense account and profit

**MODULE 2**

**Unit 5: Depreciation (8L)**

Concept of depreciation; Causes of depreciation; depletion, amortization; Depreciation accounting; Methods of recording depreciation; Straight line and diminishing balance method.

**Unit 6: Provisions and Reserves (6L)**

Preparation of provision for doubtful debt account, provision for discount on Debtors account and provision for Discount on Creditors account, difference between provision and reserve.

**Unit 7: Company accounts (8L)**

Issue of shares (application, allotment, first call, final call) ,Calls in arrear & forfeiture of shares.  
Basic Concept of IFRS

**Suggested Readings**

1. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
3. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
4. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
5. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi

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Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Meaning and Scope of Accounting	12	20	1	1		
Module I Unit 2	Cash Book	6	10	2	1		
Module I Unit 3	Final Accounts for sole proprietorship business	12	20	3	1		
Module I Unit 4	Rectification of Errors	8	14	4	1		
Module II Unit 5	Depreciation	8	13	5	1		
Module II Unit 6	Provisions and Reserves	6	10	6	1		
Module II Unit 7	Company accounts	8	13	7	1		

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**Total Contact Hours - 60**

**BBA AT & A 103: PRINCIPLES OF MANAGEMENT & ORGANIZATIONAL  
 BEHAVIOUR**

**Course Objectives:**

1. To help the students to develop cognizance of the importance of management principles.
2. To understand the planning process in the organization.
3. To enable them to analyze and understand the environment of the organization.
4. To study the system and process of effective controlling in the organization.
5. To understand the concept of behavior in a organizational settings & to explain, predict and influence behavior of others.
6. To help the students to develop the concepts of Human Behaviour.
7. To know the concept of motivation & how to motivate people for their work according to various theories.
8. To enable them to understand the group behavior & the communication process in an organization.
9. To help the students to develop the process of leading individuals, managing conflicts.
10. To enable them to understand the culture of the organization & execute the strategy according to the situation.

**Course Outcomes (CO):**

Sl. No.	Course Outcome	Mapped modules
1	Students will be able to have clear understanding of managerial functions like planning, and have same basic knowledge on international aspect of management	Module I/unit 1
2	Students will be able to explain the relationship between strategic, tactical and operational plans	Module I/unit 2
3	Students will be able to understand the concept of organization.	Module I/unit 3
4	Students will be able to analyze isolate issues and formulate best control methods	Module I/unit 4
5	Students will be able to develop insight on how employees behave & perform in the workplace .	Module II/unit 5
6	Students will get knowledge to improve personal adjustment & interpersonal relationship	Module II/unit 6
7	Students will be able to analyze & compare different models used to explain individual behavior related to motivation & rewards	Module II/unit 7
8	Students will be able to explain group dynamics & demonstrate skills required for working in groups.	Module II/unit 8

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9	Students will learn to explore & will develop a sense of confidence & belief in themselves & their ideas.	Module II/unit 9
10	Students will be able to understand that how organizational culture influences the behavior of organizational members.	Module II/unit 10

**MODULE I**

**Unit 1. Introduction to Management:** Nature, purpose and scope of management, Skills and roles of a Manager, Functions, Development of Management Theories (Classical, Neo-Classical and Modern) (4L)

**Unit 2. Planning Process:** Types of plans, Levels of planning, planning process, Management by objectives, Strategic Management, premising and forecasting; Decision-Making process, barriers, styles of decision making (6L)

**Unit 3. Organizing Procedure:** Organizational design and structure, Coordination, centralization and de-centralization, Delegation, Authority & power – concept & distinction, Line and staff organizations. (8L)

**Unit 4. Controlling System:** Concept, planning-control relationship, process of control, Types of Control, Control Techniques, and Staffing: Human Resource Management and Selection (8L)

**MODULE II**

**Unit 5. Introduction to Organisational Behaviour:** The nature and determinants of organisational behaviour, need for knowledge of OB, contributing disciplines to the field, OB Model (4L)

**Unit 6. Individual differences:** Learning, Values, attitudes, Personality (MBTI, Big Five Model), Emotional Intelligence, Perception, Attribution theory (6L)

**Unit 7. Work Motivation:** Early Theories (Mc. Gregory's Theory X & Y , Abraham Maslow's Need Hierarchy Theory Herzberg's Two Factor Theory) & Contemporary Theories (Mc. Clelland's 3 Needs Theory , Alderfer's ERG Theory , Adam's Equity Theory & Vroom's Expectancy Theory, Goal Setting Theory), Application of Motivation Theories & workers participation management. (6L)

**Unit 8. Group Behaviour:** Types of Groups, Stages of Group Development, Group Decision Making, Understanding Teamwork: Types of Teams, Creating Effective teams, Communication: significance, types, barriers, overcoming barriers. (6L)

**Unit 9. Leadership:** Basic Approaches (Trait Theories, Behavioural Theories & Contingency Theories) & Contemporary Issues in Leadership. Conflict: levels of conflict, resolving conflicts; power and politics: sources of power, use of power (6L)

**Unit 10. Organisation culture and Change:** Effects of culture, changing Organisational culture forces of change, Resistance to change, the change process (6L)



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**Suggested Readings:**

1. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi. Robbins, Stephen P: "Organizational Behavior" Prentice Hall.
2. Govindarajan & Natarajan: Principles of Management, Prentice Hall of India Private Limited.
3. Stoner, Freeman & Gilbert, Jr.: Management, Prentice Hall of India private Limited
4. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill,

<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>% age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I/unit 1	Introduction to Management	4	7	1	8		
Module I/unit 2	Planning Process	6	10	2	8		
Module I/unit 3	Organizing Procedure	8	10	3	8		
Module I/unit 4	Controlling System	8	10	4	8		
Module II/unit 5	Introduction to Organizational Behavior	4	7	6	8		
Module II/unit6	Individual differences	6	12	6	8		
Module II /unit7	Work Motivation	6	12	7	8		
Module II /unit 8	Group Behavior	6	10	8	8		
Module II /unit 9	Leadership	6	12	9	8		
Module II/unit 10	Organization culture and Change	6	10	10	8		

**[NOTE: FOR BBA AT & A 104, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]**

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**SECOND SEMESTER**

**BBA AT & A 201: ENVIRONMENTAL STUDIES**

**Course Objectives:**

1. To understand the concept of ecology and eco system
2. To understand the concept of ecological succession
3. To understand the different types of natural resources – renewable and non-renewable
4. To understand the concept of biodiversity and conservation of resources
5. To understand the reasons behind environmental pollution – its effects and control measures
6. To understand environmental policies and implications of climate change.

**Course Outcomes:**

Sl. No.	Course Outcome	Mapped Modules
<b>1</b>	Ability to define ecology and knowledge of eco system	Module I/unit 1
<b>2</b>	Ability to differentiate between different types of eco systems	Module I/unit 2
<b>3</b>	Ability to determine renewable and non-renewable natural resources	Module I/unit 3
<b>4</b>	Ability to understand biodiversity and its relationship with natural resources	Module II/unit 4
<b>5</b>	Ability to determine the reasons behind environmental pollution and means of controlling the same.	Module II/unit 5
<b>6</b>	Ability to understand the implications of change in climate and environmental policies.	Module II/unit 6

**MODULE I**

**Unit 1: Introduction to Environmental Studies**

Concept of Ecology and Eco-system, Structure and Function of an Ecosystem (2L)

**Unit 2: Ecosystems Ecological Succession-**

Food chains, food webs and ecological pyramids -Energy flow in the ecosystem, energy flow models - Different types of ecosystem; Forest, Desert and Aquatic (Ponds and Oceans) Biomes -

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Land resources: Land degradation, Landslides, Soil erosion (4L)

**Unit 3: Natural Resources**

Renewable and Non- Renewable Resources Forest resources: Uses, types and importance, deforestation and its effects, Forest biodiversity and- tribal population Water resources: Distribution of water on Earth; Use and over-exploitation of surface and ground-water; conflicts over water (international & Energy resources: Renewable and Non-renewable energy sources; Use of alternative energy-inter-state) Sources (4L)

**MODULE II**

**Unit 4: Biodiversity and conservation Introduction**

Definition: Levels of biological diversity: Genetics, Species and Eco-System- Conservation of biodiversity: In situ and Ex situ conservation of bio diversity; Endangered and- Threats to biodiversity; Value (services) of biodiversity; man-wildlife conflicts, biological invasions - Diversity, Biodiversity hot spots and mega biodiversity countries. Endemic species of India (4L)

**Unit 5: Environmental Pollution**

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution- Fireworks Pollution- Solid waste management: Control measures of urban and industrial waste. - Nuclear hazards and human health risks. (2L)

**Unit 6: Environmental Policies & Climate change**

Global warming, ozone layer depletion, acid rain and its impacts on human-Practices Environment Laws: Environment Protection Act, 1986; Air (Prevention-communities and agriculture & Control of Pollution) Act, 1981; Water (Prevention and control of Pollution) Act, 1972; Wildlife Protection Act, 1972; (4L)

**Suggested Readings:**

1. Carsen, R. 2002. Silent Spring, Houghton Mifflin, Harcourt
2. Rao, M.N & Datta, A.K.1987.WasteWaterTreatment,Oxford and IBH Publishing Co. Pvt. Ltd.
3. Raven, P.H Hassenzahl, D.M. & Berg L.R, 2012 Environment.8thEdition. John Wiley & Sons.
4. Singh, J.S.Singh, S.P. and Gupta, S.R. 2014.Ecology, Environmental Scienceand Conservation. S. Chand Publishing, New Delhi.

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Module I Unit 1	<b>Introduction to Environmental Studies</b>	2	10	1	9		
Module I Unit 2	<b>Ecosystems Ecological Succession</b>	4	20	2	9		
Module I Unit 3	<b>Natural Resources</b>	4	20	3	9		
Module II Unit 4	<b>Biodiversity and conservation Introduction</b>	4	20	4	9		
Module II Unit 5	<b>Environmental Pollution</b>	2	10	5	9		
Module II Unit 6	<b>Environmental Policies &amp; Climate changes</b>	4	20	6	9		

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**Total Contact Hours - 60**

**BBA AT & A 202: HUMAN RESOURCE MANAGEMENT & MARKETING  
MANAGEMENT**

**Course Objectives**

1. To understand different elements of marketing. To gain knowledge on the impact of the marketing process on the sustainability of any enterprise.
2. To understand the overview and concept of consumer behavior and market research. To analyze different needs of consumers and strategize ways to satisfy them.
3. To gain knowledge on different promotional mix elements and how they can be used optimally for effective communication models. To understand the paradigm shifts from traditional to digital marketing as the need of the hour.
4. To understand the process of selling, buyer seller dyads and the channel design.
5. To develop the understanding of the concept of HRM & to understand its relevance in organizations & to ensure the right distribution of manpower in a organization.
6. To provide a Comprehensive platform for the development of Human Resources in the organization.
7. To understand the requirement of labor & management by securing high level of understanding for uninterrupted production of an organization.

**Course Outcomes (CO):**

<b>Sl</b>	<b>Course Outcome</b>	<b>Mapped modules</b>
1	Apply suitable marketing activities (STP) to enhance customer values. Analyze marketing environment for suitable marketing plans and techniques to survive at present and sustain in the future.	Module 1/unit 1
2	Students can identify how customers behave differently. They can conduct marketing research to solve any managerial problems.	Module 1/unit 2
3	Optimized use of promotional mix elements to develop appropriate advertising campaign. Design digital marketing strategies to reach customers effectively.	Module 1/unit 3
4	Apply appropriate presentation and demonstration method for effective selling process. Design relevant channel design and deduce ways to resolve channel conflict	Module 1/unit 4
5	Students will be able to understand that how to contribute to the development, implementation & evaluation of employee recruitment & selection	Module 2/unit 5
6	It provides the ground rules to build an organization excelling in people process, products & profits. It can help to detail out the compensation of the employees	Module 2/unit 6
7	Students will be able to understand the process to avoid the conflicts of management & employees. It provides possible solutions when the problem occurs in an organization	Module 2/unit 7

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**MODULE –I**

**Marketing Management**

**Unit 1: Basic Concepts** – Market, Product and Brand; Marketing Environment, STPD Concept  
(6L)

**Unit 2: Consumer Behaviour and Market Research** – Overview and Concepts (6L)

**Unit 3: Advertising and Sales Promotion** – Promotional Mix Elements, Advertising Models,  
Concept of Digital Marketing (10L)

**Unit 4: Sales & Marketing Channels** – Overview of Selling Process, Channel Design and  
Functions. (8L)

**MODULE –II**

**Human Resource Management**

1. **HR Planning and Management** – Scope, Objectives and Functions ; Recruitment &  
Selection – Process and Methods (10L)
2. **Human Resource Development, Performance Appraisal & Compensation  
Management** – Concept, Process, Methods and Objectives. (10L)
3. **Industrial Relations** – Trends and Policies (10L)

**Suggested Readings**

**Marketing**

1. Kotler, P., Keller, K., Koshy, A. & Jha, M. - Marketing Management, Pearson
2. Saxena, R. - Marketing Management, TMH
3. Ramaswamy & Namakumari - Marketing Management; McMillan
4. Govindarajan Madabusi: Marketing Management, Prentice-Hall of India Pvt.Ltd

**Human Resource Management**

1. Agarwala T. - Strategic Human Resource Management, OUP
2. Aswathappa, K. - Human Resource Management, Tata McGraw Hill
3. Ramaswamy, E.A. - Managing Human Resources, OUP
4. Saiyadain, M.S - Human Resource Management , Tata McGraw Hill

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<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>% age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I/unit1	Basic Concepts	6	10	1	8		
Module I/unit2	Consumer Behaviour and Market Research	6	10	2	8		
Module I/unit3	Advertising and Sales Promotion	10	16	3	8		
Module I/unit4	Sales & Marketing Channels	8	16	4	8		
Module II/unit5	HR Planning and Management	10	16	5	8		
Module II/unit6	Human Resource Development, Performance Appraisal & Compensation Management	10	16	6	8		
Module II/unit7	Industrial Relations	10	16	7	8		

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**BBA AT & A 203: COST ACCOUNTING**

**Course Objective**

1. To make aware about the cost structure and different cost elements. Also to understand the features of cost sheet and cost audit.
2. To understand the concept of cost sheet and its different elements.
3. To understand various aspects of material control and wastage.
4. To understand various aspects of labour control, labour turnover and idle time.
5. To understand classification of overheads and methods of absorption.
6. To understand different methods of costing which includes contract costing, jobcosting, process costing and operating costing.

**Course Outcomes (CO):**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Ability to define various components of total cost of a product.	Module 1 – Unit 1
2	Ability to draft cost sheet to find sales price and unitcost of a product.	Module 1 – Unit 2
3	Ability to determine various levels of material i.e. Reorder level, Maximum level, Minimum level andEOQ.	Module 1 – Unit 3
4	Ability to determine the different methods of wage calculation, payment rate, idle time and overtime calculations. Also to calculate different incentiveschemes.	Module 2 – Unit 4
5	Ability to determine the Overhead rates and the basis of allocation and apportionment.	Module 2 – Unit 5
6	Abilityto calculate cost under different costing method,such as job costing, contract costing, process costing.	Module 2 – Unit 6

**MODULE I**

**Unit 1: Introduction to Cost Accounting**

Nature and scope of cost accounting; Cost concepts, objectives and advantages, cost classification: direct, indirect, element wise, function wise, behaviour wise, sunk cost opportunity cost: Essentials of a good cost accounting system: Difference between cost and Management accounting: Concept of Cost Audit.

**(10L)**



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**Unit 2: Cost Sheet**

Concept of Cost Sheet, elements of total cost, preparation of Cost sheet, preparation of per unit cost and estimated Cost Sheet. **(8L)**

**Unit 3: Accounting for Material**

Economic Order Quantity, different stock levels, ABC analysis (selective inventory concept): concept of Periodic inventory & Perpetual inventory, Various stock levels: JIT purchase: Selective methods of Material Control Pricing of material issues-FIFO, LIFO, Weighted average. **(12L)**

**MODULE II**

**Unit 4: Accounting for Labour**

Labour cost control procedure; Labour turnover; idle time and overtime; Methods of wage payment-time and piece rates; Incentive schemes, Bonus schemes **(8L)**

**Unit 5: Accounting for Overheads**

Absorption, allocation and apportionment of overheads: Determination of overhead rates; Under and Over absorption and its treatment, Primary and secondary distribution of overhead. **(10L)**

**Unit 6: Specific Order Costing:**

Contract costing; Job Costing, Operating costing (Transport); Process costing excluding joint and by-products. **(12L)**

**Suggested Readings:**

1. B.Banerjee, Cost Accounting, PHI
2. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
3. M.Y.Khan & P.K.Jain, Management Accounting, TMH
4. R.Anthony, Management Accounting, Taraporewala
5. Colin Drury, Management & Cost Accounting, Chapman & Hall
6. K.S.Thakur, Cost Accounting, Excel Books

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Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module 1 Unit 1	Introduction to Cost Accounting	10	17	1	6		
Module 1 Unit 2	Cost Sheet	8	13	2	6		
Module 1 Unit 3	Accounting for Material	12	20	3	6		
Module 2 Unit 4	Accounting for Labour	8	13	4	6		
Module 2 Unit 5	Accounting for Overheads	10	17	5	6		
Module 2 Unit 6	Specific Order Costing	12	20	6	6		

**[NOTE: FOR BBA AT & A 204, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]**

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**THIRD SEMESTER**

**Credit Points– 6**  
**Total Contact Hours - 60**

**BBA AT & A 301: ADVANCED ACCOUNTING**

**Course Objective**

1. To understand the meaning Hire-Purchase and Installment Systems.
2. To understand the terms used in Partnership accounts.
3. To know how the accounting entries are posted in books for Share Capital & Debentures.
4. To know the accounting system for Amalgamation of Companies.
5. To know the accounting system for Holding Companies
6. To understand the terms used in Banking Company

**Course Outcome**

<b>Sl. No.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	To record the basic of Hire-Purchase accounting.	Module I/ Unit 1
2	Memorize how to calculate Partnership accounts.	Module I/ Unit 2
3	Learn how to record the books for Share Capital & Debentures of a business entity.	Module I/ Unit 3
4	Learn how to record the books for Amalgamation of Companies.	Module II/ Unit 4
5	Memorize the accounting system for Holding Companies.	Module II/ Unit 5
6	Memorize the terms used in Banking Company	Module II/ Unit 6

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**MODULE-I:**

**Unit 1: Accounting for Hire-Purchase and Installment Systems**

Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession. [8L]

**Unit 2: Partnership accounts**

P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both ; correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; Death of a partner. [14L]

**Unit 3: Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares; concept & process of book Issue of rights and bonus shares; Redemption of Preference shares; Issue and Redemption of Debentures. [12L]

**MODULE-II:**

**Unit 4: Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. [10L]

**Unit 5: Accounts of Holding Companies**

Preparation of Consolidated Balance Sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). Simple problems only [10L]

**Unit 6: Banking Company**

Difference between Balance sheet of Banking and non-Banking companies; prudential norms.; Asset structure of a Commercial Bank; Non-performing assets (NPA). [6L]

**Suggested Readings:**

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S.Chand & Co., New Delhi.
2. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting., Vikas Publishing House, New Delhi.
3. Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi
4. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand

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Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
ModuleI/unit 1	Accounting for Hire-Purchase and Instalment Systems	8	13	1	1		
ModuleI/unit 2	Partnership accounts	14	23	2	1		
ModuleI/unit 3	Accounting for Share Capital & Debentures	12	20	3	1		
ModuleII/unit 4	Amalgamation of Companies	10	17	4	1		
ModuleII/unit 5	Accounts of Holding Companies	10	17	5	1		
ModuleII/unit6	Banking Company	6	10	6	1		

**Credit Points – 6**  
**Total Contact Hours – 60**

**BBA AT & A 302: IT IN BUSINESS & E-COMMERCE**

**Course Objective:**

1. To understand foundational concepts of information systems
2. To understand the concept of business in context of Information Technology
3. To understand the concept of E-Commerce
4. To generate a generic framework for E-Commerce
5. To understand the concept of EDI technology
6. To understand the computer threats and security
7. To understand basic Ethical concept in E-Commerce

**Course Outcome:**

Sl. No.	Course Outcome	Mapped Modules
1	Understand foundational concepts of information systems	Module I – Unit 1

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2	Must be able to match different levels of information with different hierarchical level of management	Module I – Unit 2
3	Must be able to define the E-commerce	Module I – Unit 3
4	Able to generate a generic framework for E-Commerce	Module II – Unit 4
5	Understand the concept of EDI technology, Electronic Payment Systems	Module II – Unit 5
6	Understand the computer threats and security	Module II – Unit 6
7	Understand basic Ethical concept in E-Commerce and IPR	Module II – Unit 7

**Module I**

**UNIT 1: INTRODUCTION**

Introduction to Information Systems, Use of computers for managerial applications, Technology issues and data processing in organisations, shift in Information system thinking, latest trends in Information Technology, computer security

[4 L]

**UNIT 2: IT IN BUSINESS ENVIRONMENT**

Information System & their role in business systems, changing role of information System, end users of information System, information as a corporate resource, types of information (strategic, tactical & operational), levels of management & information needs, types of information systems (Transaction processing, Decision Support, executive support, Enterprise Resource Planning [ERP])

[10 L]

**UNIT 3: E-COMMERCE AND ITS TECHNOLOGICAL ASPECTS**

Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E Commerce Architecture.

[10 L]

**Module II**

**UNIT – 4: CONSUMER ORIENTED E-COMMERCE**

E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E services: Categories of e-services, Web-enabled

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services, and matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.

[10 L]

**UNIT – 5: ELECTRONIC DATA INTERCHANGE**

Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet.

[10 L]

**UNIT – 6: SECURITY IN E-COMMERCE**

Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

[8 L]

**UNIT – 7: ISSUES IN E-COMMERCE**

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance.

[8L]

**Suggested Readings:**

1. C. S. V. Murthy – E-Commerce, Himalaya Publishing House
2. Elias. M. Awad, “Electronic Commerce”, Prentice-Hall of India Pvt Ltd.
3. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
4. Efraim Turban, Jae Lee, David King, H. Michael Chung, “Electronic Commerce–A Managerial Perspective”, Addison-Wesley.

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<b>Module No.</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (If applicable)</b>	<b>Remarks (If any)</b>
Module IUnit 1	Introduction	4	6	1	7		
Module IUnit 2	IT in business environment	10	17	2	7		
Module IUnit 3	E-Commerce and its technological aspects	10	17	3	7		
Module IIUnit 4	Consumer oriented E-Commerce	10	17	4	7		
Module IIUnit 5	Electronic data interchange	10	17	5	7		
Module IIUnit 6	Security in E-Commerce	8	13	6	7		
Module IIUnit 7	Issues in E-Commerce	8	13	7	7		



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**Credit Points– 6**  
**Total Contact Hours - 60**

**BBA AT & A 303: INDIAN FINANCIAL SYSTEM & FINANCIAL MARKET OPERATIONS**

**Course Objectives**

1. To describe the different components of a financial system and their role.
2. To demonstrate the instruments, participants and operation of the money market as well as capital market
3. To explain the recent developments in the Indian financial institutes along with banking industry
4. To explain monetary policy and functions of development banks
5. To provide an overview of project finance and non-banking financial institutions
6. To understand the financial services institutes and their functions
7. To explore the functions and working mechanism of Credit Rating Agencies.

**Course Outcomes**

SL NO.	Course Outcome	Mapped Modules
1.	Students will be able to understand the overall financial system of India and role of financial intermediaries	<b>Unit 1</b>
2	Students will be able to know about Indian Money and Capital market along with the functions of stock exchanges	<b>Unit 2</b>
3	Students will be able to examine the credit creation process by commercial banks, regulations of central bank	<b>Unit 3</b>
4	Students will be able to know the needs of development banks with their functions along with monetary policy	<b>Unit 4</b>
5	Students will be able to identify role of project capital, working capital finance in the context of Indian economy	<b>Unit 5</b>
6	Students will be able to explore the working mechanism and functional areas of Merchant bankers, underwriters, credit rating agencies and the role of factoring services as per SEBI guidelines	<b>Unit 6</b>
7	Students will be able to understand the concepts of Credit Rating Agencies	<b>Unit 7</b>

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**MODULE-I:**

**Unit 1: Financial System:** Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. An overview of Indian financial system; important aspects of reforms in the Indian Financial Sector following liberalization. [10L]

**Unit 2: Financial Markets:** Money market – functions, organization and instruments (Treasury Bill, Commercial Bill, Commercial Paper); Role of RBI in adjustment of liquidity in Indian Money Market;  
Capital Market – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Major stock exchanges in India. [10L]

**Unit 3 : Indian Banking System :** Functions; different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; Concept of Money Multiplier. The Reserve Bank of India: Functions; [8L]

**Unit 4: Banking & Financial policies:** Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.  
Development bank: Concept and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, ICICI, SIDBI, NABARD) [8L]

**MODULE-II:**

**Unit 5: Financial Institutions:** Role of Financial Institutions in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy;  
Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs). [10L]

**Unit 6: Financial Services:** Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India; Venture capital Finance-Definition, Stages; Factoring and Forfeiting services. SEBI guidelines. [12L]

**Unit 7: Credit rating Agencies:** Credit rating-concept & types, Functions & limitations. [2L]

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**Suggested Readings**

1. Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
2. Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.
3. Khan, M. Y and PK Jain. *Financial Services*. McGraw Hill Education.
4. Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	<b>Financial System</b>	10	17	1	7		
Module I Unit 2	<b>Financial Markets</b>	10	17	2	7		
Module I Unit 3	<b>Indian Banking System</b>	8	13	3	7		
Module I Unit 4	<b>Banking &amp; Financial policies</b>	8	13	4	7		
Module II Unit 5	<b>Financial Institutions</b>	10	17	5	7		
Module II Unit 6	<b>Financial Services</b>	12	20	6	7		
Module II Unit 7	<b>Credit rating Agencies</b>	2	3	7	7		

**[NOTE: FOR BBA AT & A 304, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]**

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**Credit Points– 2**  
**Total Contact Hours - 20**

**BBA AT & A 305: COMPUTER APPLICATION IN BUSINESS**

**Course Objectives:**

1. Introduced students to information, its need, use, characteristics and level of information, organizational levels, Information System and Decision Structures.
2. To learn the data representation and types of number systems.
3. Knowledge of computer equipment, including both hardware and software.
4. To learn file organization and database management systems.
5. To learn the concepts of data communication and networking.
6. Knowledge of OSI and TCP/IP protocols.
7. Introduced network security and cryptography

**Course Outcomes: (CO)**

Sl. No.	Course Outcome	Mapped Modules
1	Understand different information systems including DSS, MIS and TPS	Module I – Unit 1
2	Recognize the difference between bit, byte, KB, MB, GB and TB and binary, decimal, octal and hexadecimal systems.	Module I – Unit 2
3	Able to identify the various model, components of computer and how it works.	Module I – Unit 3
4	Understand the concept of database management system and file processing system.	Module II – Unit 4
5	Understand the concept of network technology, business process and knowledge process outsourcing.	Module II – Unit 5
6	Learned the networking protocols in detail.	Module II – Unit 6
7	Recognize different security threats and concept of cryptography	Module II – Unit 7

**MODULE I**

**Unit 1: Information Technology and Business – An Overview**

Concepts of data, information and computer based information system. Impact of information technology on business (business data processing, intra-organisational and inter organisational communication by using network technology, business process and knowledge process outsourcing). Types of Information System - Transaction Processing System (TPS), Management

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Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) - and their implementation at managerial levels (operational, tactical and strategic) (4L)

**Unit 2: Number System and Representation of Data in Computing System.**

Data representation – bits, bytes, KB, MB, GB, TB. Concept of Number systems [Decimal, Binary, Octal and Hexadecimal], Binary arithmetic [addition, subtraction using 1's & 2's complement method], Computer Codes – BCD, EBCDIC, ASCII. (2L)

**Unit 3: Fundamentals of Computer**

Components of digital computer and their functions (input unit, processing unit, output unit and storage unit). Basic concepts of hardware & software. Relationship between hardware and software. Types of software: System software – Operating systems [characteristics & functions, uses of GUI based O.S. – LINUX AND WINDOWS]. (4L)

**MODULE II**

**Unit 4: Data organization and Data Base Management System:-**

(a) Data organization: Character, field, record, file and database. Types of Data Processing Systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organization Vs. Database File organization.

(b) Data Base Management System: Concept of Data Base Management System, Important terms of Database [including Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential integrity, Table, Views, Data Dictionary]. Types of database [hierarchical, network and relational]. (4L)

**Unit 5: Data Communication and Computer Network**

(a) Data Communication: Concept of Data communications, Transmission Modes [Simplex, Half-Duplex, Full Duplex, Serial, Parallel, Synchronous, Asynchronous], Communication Media. Wireless and satellite communication, Wireless Broadband, WAP, Network components – Bridge, Switch, Router, Gateway.

(b) Computer Networks: Network Concept, Types: LAN, WAN, MAN, VAN, SAN. Various Topologies: Bus, Star, Ring, Mesh, Tree. (2L)

**Unit 6: Introduction to Internet**

Meaning of Internet. Concepts of Internet Intranet and Extranet, IP Address (IPv4, IPv6), URL, Domain name System. Internet Protocols - TCP/IP, UDP, FTP, TELNET, (brief ideas only). HTML, DHTML AND XML. (2L)

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**Unit 7: Security Issues**

Security threats - Virus, Trojan, Hacking, Spam. Security Measures - Firewall, Antivirus software, Digital Signature. Concept of data Encryption & Decryption. Symmetric and asymmetric encryption. Digital envelope. (2L)

**Suggested Readings:**

1. Turban, Rainer and Potter, Introduction to Information Technology, Wiley
2. ITLESL, Introduction to Information Technology, Pearson
3. Sinha & Sinha, Fundamentals of Computers, BPB Publication
4. Ramesh Behl, Information Technology for Management, TMH

<b>Module No.</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (If applicable)</b>	<b>Remarks (If any)</b>
Module I Unit 1	Information Technology and Business – An Overview	4	20	1	7		
Module I Unit 2	Number System and Representation of Data in Computing System.	2	10	2	7		
Module I Unit 3	Fundamentals of Computer	4	20	3	7		
Module II Unit 4	Data organization and Data Base Management System:-	4	20	4	7		
Module II Unit 5	Data Communication and Computer Network	2	10	5	7		
Module II Unit 6	Introduction to Internet	2	10	6	7		
Module II Unit 7	Security Issues	2	10	7	7		

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**FOURTH SEMESTER**

**Credit Points– 6**  
**Total Contact Hours – 60**

**BBA AT & A 401: PRINCIPALS OF TAXATION**

**Learning Objective**

1. To understand the Basic Concepts of Income tax.
2. To understand the concept of salary & Income from House property.
3. To know the concept of profit & gains of Business or Profession
4. To know the concept of Capital gains & Income from other sources
5. To understand the computation of Gross Total Income.

Sl. No	Course Outcome	Mapped Modules
1	Memorize the Basic Concepts of Income tax.	Module I/ Unit 1
2	Understand the Heads of salary & Income from House Property	Module I/ Unit 2
3	Demonstrate the concept of profit and gains from business & Profession	Module I/ Unit 3
4	Understand the concept of Capital Gain & Income from other Sources	Module II/ Unit 4
5	Learn the computation of Gross total Income	Module II/ Unit 5

**MODULE-I**

**UNIT 1: History & Concept of Income tax**

Brief History of Income tax in India - Basic Concepts- Finance Act- Definitions -Rates of Income Tax- Accelerated Assessment. Agricultural Income Partly Agricultural Income- Residential Status of different assesses Incidence of tax- Exempted Income.

(12L)

**UNIT 2: Salary & Income from House Property**

**Salary:** Chargeability –Definition- Allowances- Perquisites – valuation of perquisites- Profit in lieu of salary- Deductions from salary- treatment of Provident funds- Computation of Taxable Salary.

**Income from House Property:** Basis of Charge- Deemed ownership –Exemptions- Annual value determination in various cases Deductions –Treatment of Unrealized rent, recovery of unrealized rent and arrears of rent- Computation of Income from House Property.

(16L)

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**UNIT 3: Profit and Gains of Business or Profession**

Chargeability-Rules for assessment of business income – Deductions expressly allowed – Other deductions under section 36 and 37- Expenses expressly disallowed – Expenses not deductible in certain circumstances – Expenses allowable only on actual payment –Provisions regarding maintenance of accounts and audit- Depreciation – Block of assets – Computation of allowable depreciation and book value of the block of assets- Computation of profits and gains from business or profession

(10L)

**MODULE-II**

**UNIT 4: Capital gains & Income from other sources**

Basis of charge- Capital Assets - Short-term and Long- term capital gains- Transfer of capital assets- Cost of Acquisition – Indexation of cost of acquisition. Capital Gains exempt from tax- Capital Gains exempt from tax- Computation of taxable capital gain and tax liability on capital gain- Income from other sources General chargeability -Specific Chargeability, Kinds of securities & Grossing up of interest- Bond washing transaction - Deductions allowed - Deduction not permitted- Computation of income under the head Income from Other Sources.

(12L)

**UNIT 5: Computation of Gross Total Income**

Aggregation and Clubbing of income of other persons - Computation of deemed income- Set off and carry forward of losses- Intra-head and Inter-head set off-Order of set off - Rules regarding carry forward- Computation of Gross Total Income.

(10L)

**Suggested Readings**

1. Singhnia V.K., and Singhania K, Direct Tax Law and Practice, Taxmann
2. Lal and Vashist, Direct Taxes, Pearson
3. Ahuja and Gupta, Direct Taxes Law and Practice, Bharat
4. Roy, S. K., Principles and Practice of Direct & Indirect Taxes

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	History & Concept of Income tax	12	20	1	3		
Module I/unit 2	Salary & Income from House Property	16	26	2	3		
Module I/unit 3	Profit and Gains of Business or Profession	10	17	3	3		
Module II/unit 4	Capital gains & Income from other sources	12	20	4	3		
Module II/unit 5	Computation of Gross Total Income	10	17	5	3		



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**Credit Points– 6**  
**Total Contact Hours – 60**

**BBA AT & A 402: ENTREPRENURESHIP & ETHICS**

**Course Objectives**

1. To understand the function of the entrepreneur in the successful, commercial application of innovations.
2. To investigate methods and behaviors used by entrepreneurs to identify business opportunities and put them into practice.
3. To discuss how ethical behavior impacts on business decisions for a selected business startup.
4. To get better knowledge about the necessary traits for an Entrepreneurs.
5. To build and check the feasibility of business projects and the development of the projects for the same.
6. To provide the overview of Business Ethics and its importance.
7. To understand the various Management and Business scenarios of Ethics.
8. To get the overall knowledge on corporate culture and its impact on business.
9. To study the corporate Governance with special emphasis to live and current examples on the various management organizations.

**Course Outcome**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Able to understand the basics and needs of Entrepreneurship.	Module I – Unit 1
2	Able to understand the need and nature of entrepreneurship.	Module I – Unit 2
3	Able to understand the reason to generate startups with various business decisions.	Module I – Unit 3
4	Able to develop certain skills of Entrepreneurship.	Module I – Unit 4
5	Able to understand business projects which develop to build business projects.	Module II – Unit 5
6	Able to understand ethical running of business.	Module II – Unit 6
7	Able to understand the corporate culture helps to develop management processes.	Module II – Unit 7
8	Able to understand corporate Governance and important role in framing policies and principles for any management organization.	Module II – Unit 8

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**MODULE I**

**Unit 1: Introduction**

Theories of Entrepreneurship, Role and Importance of Entrepreneur in Economic Growth.

[4L]

**Unit 2: Entrepreneurial Behaviours**

Entrepreneurial Motivation, Need for Achievement Theory, Risk-taking Behavior, Innovation and Entrepreneur

[10L]

**Unit 3: Entrepreneurial Traits**

Definitions, Characteristics of Entrepreneurs, Entrepreneurial Types, Functions of Entrepreneur

[8L]

**Unit 4: Project Feasibility Analysis**

Business Ideas – Sources, processing; Input Requirements, Sources of Financing, Technical Assistance, Marketing Assistance, Preparation of Feasibility Reports, Legal Formalities and Documentation.

[12L]

**MODULE II**

**Unit 5: Business Ethics**

Introduction – Meaning - Scope – Types of Ethics -factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Corporate Social Responsibility.

[8L]

**Unit 6: Ethics in Management**

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

[8L]

**Unit 7: Role of Corporate Culture in Business**

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

[4L]

**Unit 8: Corporate Governance**

Meaning, scope, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples. [6L]

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**Suggested Readings:**

1. Chakraborty, Tridib: Introducing Entrepreneurship Development, Modern Book Agency.
2. Manimala, M.J. : Entrepreneurial Policies and Strategies, TMH
3. Murthy CSV: Business Ethics and Corporate Governance, HPH
4. Dr. K. Nirmala, Karunakara Reddy: Business Ethics and Corporate Governance, HPH

<b>Module No.</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (If applicable)</b>	<b>Remarks (If any)</b>
Module I Unit 1	Introduction	4	6	1	9		
Module I Unit 2	Entrepreneurial behaviors	10	16	2	9		
Module I Unit 3	Entrepreneurial traits	8	14	3	9		
Module I Unit 4	Project feasibility analysis	12	20	4	9		
Module II Unit 5	Business ethics	8	14	5	9		
Module II Unit 6	Ethics in Management	8	14	6	9		
Module II Unit 7	Role of Corporate Culture in Business	4	6	7	9		
Module II Unit 8	Corporate governance	6	10	8	9		

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**Credit Points– 6**  
**Total Contact Hours - 60**

**BBA AT & A 403: MANAGEMENT ACCOUNTING**

**Course Objectives**

1. To understand meaning and scope of financial accounting and management accounting
2. To analyse financial statements
3. To able to compute financial ratios
4. To know about Cost Volume Profit analysis and decision regarding product mix
5. To describe techniques for budgeting
6. To examine differences between standard costing & budgetary techniques and variance analysis
7. To identify recent concepts of accounting

**Course Outcomes**

SL NO.	Course Outcome	Mapped Modules
<b>1.</b>	Students will be able to conceptualise the meaning and scope of financial as well as managerial accounting	<b>Unit 1</b>
<b>2</b>	Students will be able to analyse and interpret the financial statements such as cash flow and fund flow statement	<b>Unit 2</b>
<b>3</b>	Students will be able to compute and infer the financial implications based on several ratios	<b>Unit 3</b>
<b>4</b>	Students will be able to take up decisions based on marginal costing techniques	<b>Unit 4</b>
<b>5</b>	Students will be able to describe types, functions and solve numerical problem on cash & capital budget to have managerial inferences	<b>Unit 5</b>
<b>6</b>	Students will be able to demonstrate variance for labour, material and overhead more over can estimate budgets to compare with standard cost	<b>Unit 6</b>
<b>7</b>	Students will be able to know about accounting concepts like responsibility, inflation and human resource accounting	<b>Unit 7</b>

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**MODULE I:**

**Unit 1: Management Accounting Concepts**

Meaning, nature, scope and functions of management accounting; Management Accounting vs Financial Accounting. **(4L)**

**Unit 2 : Financial Statement Analysis**

Fund flow statement, Cash flow statement (AS3), Comparative statement, Common size statement. **(10L)**

**Unit 3 : Ratio analysis**

Computation and implications -Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages and limitations of accounting ratios. **(10L)**

**Unit 4: Break Even analysis & Marginal Costing-** Break even analysis, Marginal Costing margin of safety, , Marginal costing as a tool for decision making – make or buy; Change of product mix; shut down decision. **(10L)**

**MODULE II:**

**Unit 5 : Budgeting for Profit Planning and Control**

Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and Flexible budgeting, cash budget; Zero base budgeting. Numerical on Flexible and Cash Budget. **(10L)**

**Unit 6: Standard Costing & variance**

Meaning, differences between standard costing & budgetary control, advantages & disadvantages, numerical on standard costing, Materials Variance, Labour variances, Overhead variance. **(10L)**

**Unit 7: Overview of latest developments in Accounting-**Transfer Pricing, Responsibility, accounting, Inflation accounting, Divisional performance analysis, Human Resources Accounting **(6L)**

**Suggested Readings:**

1. Khan M.Y. and Jain P.K.: Management Accounting, TMH.  
Kaplan R.S. and Aktinson. A.A.: Advanced Management Accounting, Prentice Hall of India.
2. Arora M.N.: Cost Accounting Principles and Practices; Vikas Publishing House.
3. Jain S.P. & Narang K.L.: Cost Accounting; Kalyani, New Delhi.
4. Bhabatosh Banerjee: Financial Policy & Management Accounting, Prentice Hallof India Ltd.

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<b>Module No.</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (if any)</b>
Module I Unit 1	Management Accounting Concepts	4	5	1	7		
Module I Unit 2	Financial Statement Analysis	10	17	2	7		
Module I Unit 3	Ratio analysis	10	17	3	7		
Module I Unit 4	Break Even analysis & Marginal Costing	10	17	4	7		
Module II Unit 5	Budgeting for Profit Planning and Control	10	17	5	7		
Module II Unit 6	Standard Costing & variance	10	17	6	7		
Module II Unit 7	Overview of latest developments in Accounting	6	10	7	7		

**[NOTE: FOR BBA AT & A 404, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]**

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**Credit Points– 2**  
**Total Contact Hours – 20**

**BBA AT & A 405: ACCOUNTING SOFTWARE PACKGES & TAX FILING**

**Learning Objectives**

1. To understand the Basic Concepts of Accounting.
2. To understand the Fundamentals of Tally. ERP 9.
3. To know how to records Inventory transaction in Tally ERP 9.
4. To know how to records Voucher Entry in Tally.ERP 9.
5. To know how to records Income tax and e filing of ITRs
6. To know the mechanism of TDS & E-filing

**Course Outcomes**

Sl	Course Outcome	Mapped modules
1	Memorize the Basic Concepts of Accounting.	Module 1/ Unit 1
2	Understand the Fundamentals of Tally. ERP 9.	Module 1/ Unit 2
3	Understand the Fundamentals configurations inTally. ERP 9	Module1/ Unit 3
4	Memorize the mechanism of Inventory transaction in Tally ERP 9.	Module2/ Unit 4
5	Memorize the mechanism of Voucher Entry in Tally.ERP 9	Module2/ Unit 5
6	Understand the mechanism of Advanced Accounting computation in Tally.ERP 9	Module2/ Unit 6
7	Memorize the mechanism of Income tax and e filing of ITRs	Module2/ Unit 7
8.	Memorize the mechanism of TDS & E-filing.	Module2/ Unit8

**MODULE I**

**Unit 1: Basics of Accounting**

Types of Accounts, Golden Rules of Accounting, Accounting Principles, Concepts and Conventions, Double Entry System of Book Keeping, Mode of Accounting, Financial Statements, Transactions, Recording Transactions (4L)

**Unit 2: Fundamentals of Tally. ERP 9**

Getting Functional with Tally.ERP 9 -Creation / Setting up of Company in Tally.ERP 9 (2L)

**Unit 3: Accounting Masters in Tally.ERP 9**

F11: Features-F12: Configurations Setting up Account Heads (2L)

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**MODULE II**

**Unit 4: Inventory in Tally ERP 9**

Stock Groups Stock Categories-Godowns /Locations Units of Measure, Stock Items-Creating Inventory Masters or National Traders (2L)

**Unit 5: Voucher Entry in Tally.ERP 9**

Accounting Vouchers Inventory Voucher Invoicing (2L)

**Unit 6. Advanced Accounting in Tally. ERP 9**

Bill-wise Details, Cost Centre and Cost Categories, Voucher Class and Cost Centre Class Multiple Currencies, Bank Reconciliation Interest Calculations Budgets& Controls (4L)

**Unit 7: Income tax and e filing of ITRs**

Instruction for filing out form ITR 1 to 6, introduction to income tax portal, preparation of electronic return. (2L)

**Unit 8: TDS & E-filing:**

Introduction to TDS, provision regarding return of TDS, type of forms for TDS filing, preparation of E filing of TDS return. (2L)

**Suggested Readings:**

1. M. Yadagiri G. Srinivas ,Bandla Publications Computerized Accounting
2. Prof. C.M.Tembhurnekar, Dr.Alok DwivediComputerized Accounting Sai Jyoti Publication
3. Asok K. Nadhani TALLY ERP 9 TRAINING GUIDE
4. Computerized Accounting ,Filing of Returns And E Filing of Returns, Dr, Panam Dhar, Dr. C. Paramasivan, Dr. Rajib Lahiri, Rohini Nandan publishing house



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<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I/unit 1	Basics of Accounting	4	20	1	7		
Module I/unit 2	Fundamentals of Tally. ERP 9	2	10	2	7		
Module I/unit 3	Accounting Masters in Tally.ERP 9	2	10	3	7		
Module II/unit 4	Inventory in Tally ERP 9	2	10	4	7		
Module II/unit 5	Voucher Entry in Tally.ERP 9	2	10	5	7		
Module II/unit 6	Advanced Accounting in Tally. ERP 9	4	20	6	7		
Module II/unit 7	Income tax and e filing of ITR	2	10	7	7		
Module II/unit 8	TDS & E-filing	2	10	8	7		

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**FIFTHSEMESTER**

**Credit Points– 6**  
**Total Contact Hours – 60**

**BBA AT & A 501: AUDITING & ASSURANCE**

**Course Objectives**

1. To understand the meaning of Auditing.
2. To understand the Audit Procedures and Techniques.
3. To know Audit Risk and Internal Control System.
4. To know the concepts of Vouching, Verification and Valuation.
5. To know the system of Company Audit
6. To understand the concept of Audit Report and Certificate
7. To understand the various types of auditing

**Course Outcomes**

<b>Sl. No</b>	<b>Course Outcome</b>	<b>Mapped modules</b>
1	Know the meaning of Auditing.	Module I/ Unit 1
2	Memorize how to do Audit Procedures and Techniques.	Module I/ Unit 2
3	Memorize how to measure Audit Risk and Internal Control System	Module I/ Unit 3
4	Memorize the concepts of Vouching, Verification and Valuation	Module II/ Unit 4
5	Memorize the system of Company Audit.	Module II/ Unit 5
6	Memorize the concept of Audit Report and Certificate	Module II/ Unit 6
7	Understand the different types of Auditing	Module II/ Unit 7

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**MODULE I**

**Unit – 1 Concept, Need and Purpose of Audit**

Definition-Nature-Scope and Objectives of Independent Financial Audit→ Basic Principles Governing an Audit, Concept of Auditor's Independence→ Errors and Fraud-Concepts, Means of doing Fraud, Auditor's Responsibility towards→ Detection and Prevention of Fraud, Difference between Audit and Investigation Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective→ wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP); Standards on Auditing (SA)- Concept and Purpose **(8L)**

**Unit – 2 Audit Procedures and Techniques**

Auditing Engagement-Audit Planning- Audit Programme (Concept)→ Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit file→ (Permanent and Current) – Audit Note Book- Audit Memorandum. Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence→ Routine Checking, Test Checking and Auditing in Depth→ Concept of Analytical Procedure and Substantive Testing in Auditing.→ Audit of Educational Institutions, Hospitals and Hotels **(8L)**

**Unit – 3 Audit Risk and Internal Control System**

Audit Risk – Concept and Types only.→ Internal Control- Definition, Objectives→ Internal Check-Definition, Objectives→ Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory→ Auditor on Internal Auditor's Work **(6L)**

**MODULE II**

**Unit – 4 Vouching, Verification and Valuation**

Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be→ considered during Vouching - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses. Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching,→ Difference between Verification and Valuation, Verification of following items: i) Non Current Assets: Goodwill, Patent and Copy Right, Leasehold Land, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan v) Current Liability: Trade Payables (Sundry Creditors). **(10L)**

**Unit - 5 Company Audit**

Qualification, Disqualification, Appointment and Rotation, Removal and Resignation,→ Remuneration, Rights, Duties and Liabilities of Company Auditor Branch Audit and Joint Audit→

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Depreciation – Concept and Provisions of the Companies Act→ Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act,→ Legal Decisions and Auditor’s Responsibility (10L)

**Unit – 6 Audit Report And Certificate**

Definition – Distinction between Report and Certificate- Different Types of Report→ Contents of Audit Report (As per Companies Act and Standards on Auditing)→ True and Fair View – Concept→ Materiality – Concept and Relevance (10L)

**Unit – 7 Other Thrust Areas**

Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act→ Management Audit - Concepts, Objectives, Advantages→ Tax Audit – Concepts, Objectives, Legal Provisions→ Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only) (8L)

**Suggested Readings:**

1. Tandon et al, Practical Auditing, S.Chand
2. Gupta & Arora, Fundamentals of Auditing, TMH
3. Jha, A., Auditing, Taxmann
4. Basu, S. K., Auditing and Assurance, Pearson
5. Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing

<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I/unit 1	Concept, Need and Purpose of Audit	8	13	1	2		
Module I/unit 2	Audit Procedures and Techniques	8	13	2	2		
Module I/unit 3	Audit Risk And Internal Control System	6	10	3	2		
Module II/unit 4	Vouching, Verification and Valuation	10	17	4	2		
Module II/unit 5	Company Audit	10	17	5	2		
Module II/unit 6	Audit Report And Certificate	10	17	6	2		
Module II/unit 7	Other Thrust Areas	8	13	7	2		

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**Credit Points– 6**  
**Total Contact Hours – 60**

**BBA AT & A 502: QUANTITATIVE TECHNIQUES FOR MANAGEMENT**

**Course Objectives:**

1. Use **basic statistics** for central measurements, frequency distributions, graphs, and measure of dispersion and be able to select which statistical method should be used for different problems. Measure association between variables and develop statistical model for prediction.
2. To gain knowledge on the laws of probability, types of probability and probability & sampling distribution.
3. To understand **statistical estimation of population parameters**, different type and characteristics of estimators, basic concept of errors, confidence interval, consistency unbiasedness, sufficiency and efficiency, most sufficient estimators.
4. To gain knowledge on **hypothesis testing**. Familiarize with parametric and non-parametric tests of hypothesis testing.
5. To familiarize students with **Linear Programming Problem (LPP)** including different techniques of solving LPP.
6. To understand **transportation problem as a special form of LPP**. To learn the ways of obtaining initial solutions and also test of optimality.
7. To gain the concept of optimal allocation of resources using **Assignment problem**. Special cases of assignment problems involving the cases of maximization, unbalanced problem and travelling salesman problem.
8. To understand decision making under conflict using the **theory of games**. Classify different type of games, games with saddle point and without saddle point. Ways of solving different type of games by using appropriate methods.

**Course Outcomes (CO):**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Able to apply central tendency and measures of dispersion to describe and summarize the data set.	Module I – Unit 1
2	Able to implement the laws of probability and distribution on business situations to predict an outcome for effective decision making.	Module I – Unit 2
3	Able to estimate population parameters based on sample statistic. Calculate different type of statistical errors.	Module I – Unit 3

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4	Able to apply suitable parametric and Non-parametric tests to test the formulated hypothesis.	Module I – Unit 4
5	Able to apply different methods to solve a given formulated LPP to either maximize or minimize the objective function subject to some given constraints.	Module II – Unit 5
6	Able to minimize the cost of a transportation problem using appropriate technique.	Module II – Unit 6
7	Able to allocate resources of an enterprise using Hungarian method of solving assignment problem.	Module II – Unit 7
8	Ability to solve games with saddle point or without saddle point using appropriate methods.	Module II – Unit 8

**MODULE I**

**UNIT 1: Basic Statistics:** Basic Concept (Variables, Population v/s Sample, Central tendency, Dispersion, data Visualization, Simple Correlation and Regression. (6L)

**UNIT 2: Probability & Distribution:** Probability – Introduction, Rules of Probability, Conditional Probability (Baye’s Theorem), Random Variables, Discrete and Continuous Distributions (Binomial, Poisson and Normal), Sampling – Types and Distribution. (10L)

**UNIT 3: Theory of Estimation:** Estimation – estimation problems, standard error, margin of error, confidence error, confidence interval, characteristics of estimators, consistency unbiasedness, sufficiency and efficiency, most sufficient estimators. Point Estimation and Interval Estimation. (12L)

**UNIT 4: Statistical Inference:** Hypothesis Testing, Parametric Test – Z, F, t test, ANOVA, Non Parametric Test – Chi square test (goodness of fit, independence of attributes) Spearman’s Rank Correlation Coefficient. (6L)

**MODULE II**

**UNIT 5: Linear Programming:** Formulating maximization/minimization problems, Graphical solution, Simplex method, Artificial Variables – Big M – Method, Special cases of LP, Duality of LP and its interpretation, Post Optimality/Sensitivity Analysis, Applications of LP. (10L)

**UNIT 6: Transportation Problems:** Introduction - Mathematical formulation of transportation problem - the Transportation method for finding initial solutions-North West Corner Method - Least Cost Method - Vogel’s Approximation method - test for optimality - steps of MODI method-loops in transportation table - Degeneracy. (4L)

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**UNIT 7: Assignment Problems:** Introduction - Mathematical statement of the problem- Hungarian method of solution - Maximization case in assignment problem—unbalanced assignment problem - restrictions on assignment - Travelling salesman problem. (6L)

**UNIT 8: Theory of Games:** Introduction - Two person zero sum games - Pure strategies - games with saddle points - rules to determine saddle points - mixed strategies - Game without saddle points - the rules of dominance - Methods of solution for games without saddle points—algebraic methods, graphical methods. (6L)

**Suggested Readings:**

1. N.G Das: Statistical Methods (Volume I): Tata McGraw-Hill.
2. A.M Goon, M.K Gupta & B, Dasgupta: Basic Statistics: World Press
3. Operations Research, S.Kalavathy, Vikas Publications
4. G. C. Beri : Statistics for Management: Tata McGraw- Hill

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Basic Statistics	6	10	1	10		
Module I Unit 2	Probability & Distribution	10	16	2	10		
Module I Unit 3	Theory of Estimation	12	20	3	10		
Module I Unit 4	Statistical Inference	6	10	4	10		
Module II Unit 5	Linear Programming	10	16	5	10		
Module II Unit 6	Transportation Problems	4	8	6	10		
Module II Unit 7	Assignment Problems	6	10	7	10		
Module II Unit 8	Theory of Games	6	10	8	10		

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**Credit Points– 6**  
**Total Contact Hours – 60**

**DSE 1- BBA AT & A 503 A: ADVANCED AUDITING**

**Learning Objectives**

1. To understand the auditing standards and IFRS.
2. To understand the Internal Control and Evaluation of internal control procedures.
3. To know Audit Sampling.
4. To know the Auditing in computerized environment.
5. To know the system of Audit of limited companies
6. To understand the concept of Government audit
7. To know the Professional Ethics and Regulations in Auditing

Sl. No	Course Outcome	Mapped Modules
1	Know the meaning of Auditing.	Module I/ Unit 1
2	Memorize Internal Control and Evaluation of internal control procedures	Module I/ Unit 2
3	Memorize how to do Audit Sampling	Module I/ Unit 3
4	Memorize the concepts of Auditing in computerized environment	Module I/ Unit 4
5	Memorize the procedure of auditing in Limited Companies	Module I/ Unit 5
6	Memorize the system of Government audit	Module II/ Unit 6
7	Understand the system of Auditing in Financial Institution	Module II/ Unit 7
8	Memorize the concept of Ethics and Regulations in Auditing	Module II/ Unit 8

**MODULE I**

**Unit 1:** Auditing: introduction, auditing standards and IFRS, their relevance, Introduction to US-GAAP **(6L)**

**Unit 2:** Internal Control, Evaluation of internal control procedures and establishing coordination between internal audit and external audit. **(6L)**

**Unit 3:** Audit Sampling, Analytical procedures **(4L)**

**Unit 4:** Auditing in computerized environment, improving audit effectiveness **(4L)**

**Unit 5:** Audit of limited companies **(10L)**



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**MODULE II**

**Unit 6:** Government audit, government and independent financial audit: comparison, Introduction to Special Audit and Efficiency Audit **(10L)**

**Unit 7:** Special features of audit of public sector undertakings, audit of banks, audit of non-banking financial companies, insurance companies, co-operative societies, Tax audit **(10L)**

**Unit 8:** Special Audit, Efficiency Audit, Cost audit and its relevance. Professional Ethics and Regulations 10. Current issues in auditing **(10L)**

**Suggested Readings:**

1. David Coderre, Internal Audit: Efficiency through Automation, John Wiley & Sons,
2. Emile Woolf, Moira Hindson, Audit and Accountancy Pitfalls: A Casebook for Practising Accountants, Lawyers and Insurers, John Wiley & Sons.
3. Iain Gray, Stuart Manson, The Audit Process: Principles, Practice and Cases, Cengage Learning EMEA. Jeanette Franzel, Single Audit: Opportunities Exist to Improve the Single Audit Process and Oversight, DIANE Publishing
4. Susan Switzer, Internal Audit Reports Post Sarbanes-Oxley: A Guide to Process-Driven Reporting, John Wiley & Sons, 2007.

<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
ModuleI/unit 1	Meaning of Auditing	6	10	1	2		
ModuleI/unit 2	Internal Control and Evaluation of internal control procedures	6	10	2	2		
ModuleI/unit 3	Audit Sampling	4	6	3	2		
ModuleII/unit 4	Auditing in computerized environment	4	6	4	2		
ModuleII/unit 5	Auditing in Limited Companies	10	17	5	2		
ModuleII/unit 6	Auditing in Financial Institution	10	17	6	2		
ModuleII/unit 7	Auditing in Financial Institution	10	17	7	2		
ModuleII/unit 8	Ethics and Regulations in Auditing	10	17	8	2		

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**Credit Points– 6**  
**Total Contact Hours – 60**

**DSE 1- BBA AT & A 503 B: ADVANCED TAX LAW PRACTICES**

**Learning Objectives**

1. To understand the concept of Residential Status and Incidence of Tax.
2. To understand the Heads of Income and Provisions Governing Heads of Income.
3. To know the Income of other Persons included in Assessee's Total Income.
4. To know the total income and tax liability of an Individual, HUF, Firm and AOP.
5. To know the system of Relief & Double Taxation

**Learning Outcomes**

Sl. No	Course Outcome	Mapped Modules
1	know the implication of tax concept on Partnership Firms/Limited Liability Partnership	Module I/ Unit 1
2	Memorize the Companies Constitutional Provisions	Module I/ Unit 2
3	Memorize the mechanism of Taxation of non-residents entities.	Module I/ Unit 3
4	Memorize the concepts and calculation of Transfer Pricing	Module II/ Unit 4
5	Memorize the system of Double taxation Avoidance Agreement	Module II/ Unit 5

**MODULE-I**

**Unit 1: Taxation of Partnership Firms/Limited Liability Partnership**

Assessment as a Firm [Section 184] - Taxation of Limited Liability Partnership (LLP) (10L)

**Unit 2: Taxation of Companies Constitutional Provisions**

Meaning of Company -Categories of Companies- Tax Incidence on Company - Rates of Income Tax for the Current Assessment Year - Page Minimum Alternate Tax (MAT) - Dividend Distribution Tax (DDT) (Section 115O)-Taxation of Foreign Dividends (Section 115BBD)

(10L)

**Unit 3: Taxation of Non-Residents Entities**

Tax Incidence on Non Resident (Section 5) -Business Connection -Incomes Exempt in the hands of Non-Resident / Foreign Company [Section 10] - Special provisions for computing profits and

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gains in case of Non-Residents [Deemed/Presumptive Income/Taxation- Charge of Tax on Incomes Arising to Non Residents or Foreign Companies – Special Rates [Section 115A to 115BBA] =Special Provisions Relating to Certain Incomes of Non-Resident Indian

(14L)

**MODULE -2**

**Unit 4: Transfer Pricing**

Importance of transfer pricing - Transfer prices provisions in India - arm's length price-Associated Enterprises (AE) -Meaning of international transaction - Transfer pricing – Applicability to Domestic Transactions - Transfer Pricing – Methods - Reference to Transfer Pricing Officer -

Advance Pricing Agreement - Roll Back Provision in APA - Transfer pricing –Documentation

(12L)

**Unit 5: Double Taxation Avoidance Agreements**

Double Tax Avoidance - Agreements with Foreign Countries or Specified Territories (Section 90)

- Adoption by Central Government of Agreement between Specified Associations for Double

Taxation Relief (Section 90A) - Countries with which no Agreement Exists (Section 91) -

Necessity for DTAA - Taxation of Income from Air and Shipping Transport under DTAA -

Permanent Establishment (PE) - Foreign Tax Credit - Passive Foreign Investment Company

(PFIC)

(14L)

**Suggested Readings**

1. Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann
2. Lal and Vashist, Direct Taxes, Pearson
3. Gupta and Ahuja, Direct Taxes Law And Practice, Bharat
4. Monoharan & Hari, Direct tax Law, Snow White publications

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
ModuleI/unit 1	Taxation of Partnership Firms	10	17	1	3		
ModuleI/unit 2	Taxation of Companies Constitutional Provisions	10	17	2	3		
ModuleI/unit 3	Taxation of Non-Residents Entities	10	17	3	3		
Module II/unit 4	Transfer Pricing	14	23	4	3		
ModuleII/unit 5	Double Taxation Avoidance Agreements	16	26	5	3		

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**Credit Points– 6**  
**Total Contact Hours – 60**

**DSE 2- BBA AT & A 504 A: CORPORATE ACCOUNTING & FINANCIALREPORTING**

**Course Objectives**

1. To understand the concept of Underwriting of Shares.
2. To understand the different parameters of Profit Prior to Incorporation.
3. To know how to do Valuation of Goodwill.
4. To know how to do Valuation of Shares
5. To know the system of Company Final Accounts

**Courses Outcomes**

Sl. No.	Course Outcome	Mapped modules
1	Know the meaning of Underwriting Of Shares	Module I/ Unit 1
2	Memorize the parameters of Profit Prior to Incorporation	Module I/ Unit 2
3	Memorize the concepts and calculation of Valuation of Goodwill.	Module I/ Unit 3
4	Memorize the concepts and calculation of Valuation of Shares	Module II/ Unit 4
5	Memorize the system of Company Final Accounts	Module II/ Unit 5

**MODULE I**

**Unit 1: Underwriting of Shares**

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries). . **[10L]**

**Unit 2: Profit Prior to Incorporation**

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet. **[10L]**

**Unit 3: Valuation of Goodwill**

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, and Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. **[10L]**

**Module II**

**Unit 4: Valuation of Shares**

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic

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Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares. Rights Issue and Valuation of Rights Issue - Problems. **[14L]**

**Unit 5: Company Final Accounts**

Statutory Provisions regarding preparation of Company Final Accounts –Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form (As per 2011 revised format) **[16L]**

**Suggested Readings:**

1. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
2. S. P. Jain and K. L. Narang – Corporate Accounting
3. S. Bhat- Corporate Accounting.
4. S P Iyengar, Advanced Accountancy, Sultan Chand
5. Anil Kumar – Financial Accounting, HPH

<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I /unit 1	Underwriting Of Shares	10	17	1	4		
Module I /unit 2	Profit Prior to Incorporation	10	17	2	4		
Module II /unit 3	Valuation of Goodwill	10	17	3	4		
Module II /unit 4	Valuation of Shares	14	23	4	4		
Module II /unit 5	Company Final Accounts	16	26	5	4		

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**Credit Points– 6**  
**Total Contact Hours – 60**

**DSE 2- BBA AT & A 504 B: INDIRECT TAX LAW PRACTICES**

**Course Objectives**

1. To understand the different parameters of GST
2. To understand the different parameters of WB VAT ACT
3. To understand the different parameters of CENTRAL EXCISE ACT.
4. To understand the different parameters of CUSTOMS ACT

**Course Outcomes**

<b>Sl. No.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Memorize the concepts and calculation of GST	Module I / Unit 1
2	Memorize the concepts and calculation of WB VAT ACT.	Module I / Unit 2
3	Memorize the parameters of CENTRAL EXCISE ACT	Module II / Unit 3
4	Memorize the concepts and calculation of CUSTOMS ACT	Module II / Unit 4

**MODULE I**

**Unit 1:**

- a) Basic Concepts Concepts of Indirect Tax, Difference between Direct and Indirect Tax, Indirect tax structure in India. (8L)
- b) CENTRAL EXCISE ACT, 1944 (8L)

**Unit 2:** WB VAT ACT 2003 (6L)

**Unit 3:** CUSTOMS ACT, 1962 (8L)

**MODULE II**

**Unit 4:** a) CENTRAL SALES TAX ACT, 1956 (only concepts) (6L)

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b) SERVICE TAX

**Unit 5:** Goods and Service Tax: GST in India. Features and Advantages, Structure of GST in India: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. (12L)

**Unit 6:** Procedure for Registration; Deemed Registration, Cancellation of Registration, Revocation of Cancellation of Registration. Levy and Collection of Tax under GST: 16 Rates Structure of GST, Scope of supply, Composition Scheme under GST (12L)

**Suggested Readings**

1. Datey V.S., Indirect Taxes Law And Practice, Taxmann
2. Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat
3. Bangar and Bangar, Students' Guide to Indirect Taxes, Aadhya Prakashan
4. Dr. H.C.Mehrotra & V.P. Agarwal, Indirect Tax, Sahitya Bhawan Publications

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/ unit 1	Goods & Service Tax	16	26	1	3		
Module I/ unit 2	Value Added Tax	14	24	2	3		
Module II/ unit 3	Central Excise	14	24	3	3		
Module II/ unit 4	Customs laws	16	26	4	3		

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**SIXTH SEMESTER**

**Credit Points– 6**  
**Total Contact Hours – 60**

**BBA AT & A 601: Financial Management**

**Course Objectives**

1. To develop the knowledge of business finance and management decision.
2. To know the different concepts of long term and short term finance and measurement of cost of capital.
3. To know the definition, assumption and symbols relating to capital structure theories.
4. To know the meaning and importance of capital budgeting decisions and the concept of capital budgeting appraisal methods.
5. To know the concept and classification of working capital and importance of working capital management.
6. To know the concept and types of dividend and different dividend theories.

**Course Outcomes (CO):**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
1	Ability to determine the value and wealth maximization of business and scope of financial management.	Module I – Unit 1
2	Ability to calculate the cost of equity shares, preference share, debenture and other sources of finance.	Module I – Unit 2
3	Ability to determine the relationship between leverage and cost of capital as per major capital structure theories.	Module I – Unit 3
4	Ability to estimate the required return of projects as per different capital budgeting methods and evaluating investment decisions.	Module II – Unit 4
5	Ability to compute working capital using both the cash cost approach and the operating cycle approach.	Module II – Unit 5
6	Ability to evaluate the impact of different dividend policy on share price and also the significance of both relevance and irrelevance theory.	Module II – Unit 6



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**MODULE 1**

**Unit 1: Introduction to Financial Management (8L)**

Meaning, core elements, objectives and scope –Role of Finance Manager –Concept of time value of money –Techniques for dealing with time value of money.

**Unit 2: Sources of Finance (10L)**

Cost of Capital: Different sources of finance: Long term and short term sources –Cost of Capital: Meaning, relevance and classification –Calculation of specific cost of capital and weighted cost of capital.

**Unit 3: Capital Structure Analysis (12L)**

Capital Structure-Concept, importance and determinants, Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Concepts of DOL, DFL, DTL and Trading on equity.

**MODULE 2**

**Unit 4: Capital Budgeting Decision (14L)**

Meaning and importance of capital budgeting decisions –Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method –Capital rationing.

**Unit 5: Working Capital Management (8L)**

Meaning and classification of working capital –Concept and importance of working capital management –Determinants of working capital requirement –Estimating working capital requirement.

**Unit 6: Dividend Decisions (8L)**

Meaning, nature and types of dividend, some dividend policies, Determinants of dividend policy, Dividend theories: Walter's model, Gordon's model, Modigliani and Miller Irrelevance theory.

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**Suggested Readings:**

1. Chandra, P., Financial Management: Theory and Practice, TMH.
2. Khan, M.Y. and Jain, P.K., Financial Management: Text, Problems and Cases, Tata McGraw Hill Publishing Co., Ltd.
3. Pandey, I.M., Financial Management, Vikas Publishing House Pvt. Ltd.
4. Sur, D. and Sarkhel, J., An Introduction to Financial Management, Book Syndicate
5. Parasuraman, Financial Management: A Step by Step Approach, Cengage

<b>Module No.</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (if any)</b>
Module I Unit 1	<b>Introduction to Financial Management</b>	8	13	1	5		
Module I Unit 2	<b>Sources of Finance</b>	10	17	2	5		
Module I Unit 3	<b>Capital Structure Analysis</b>	12	20	3	5		
Module II Unit 4	<b>Capital Budgeting Decision</b>	14	24	4	5		
Module II Unit 5	<b>Working Capital Management</b>	8	13	5	5		
Module II Unit 6	<b>Dividend Decisions</b>	8	13	6	5		

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**Credits: 6**  
**Total Contact Hours – 60**

**BBA AT & A 602: Financial Derivatives**

**Course Objectives**

1. To understand the meaning of derivatives, and its uses and needs as well as implication of derivatives in Indian market.
2. To know the concept of forward and future contract.
3. To know about option contract and its valuation as well as exchange-traded option.
4. To know about swap as well as its various types.
5. To know about hedging and how it help to mitigate risk.

**Course Outcome (CO)**

Sl. No.	Course outcome	Mapped Modules
1.	Ability to gain an comprehending derivate market	Unit 1
2.	Ability to demonstrate forward and future contract	Unit 2
3.	Ability to comprehend the concept of options as well as the basic principles of option trading	Unit 3
4.	Ability to demonstrate the evaluation of swap and the various types.	Unit 4
5.	Ability to comprehend hedging and the way it help to mitigate from risk.	Unit 5

**MODULE I**

**UNIT 1 INTRODUCTION**

Derivatives - History of Derivatives Markets - Uses of Derivatives - Critiques of Derivatives - Need for Derivatives - Evolution of Derivatives in India - Major Recommendations of Dr. L.C. Gupta Committee - Benefits of Derivatives in India - Types of Derivatives - Derivatives Trading at NSE/BSE

**UNIT 2 FORWARD AND FUTURES**

Financial Derivatives - Features, Types - Forward: Pricing and Trading Mechanism - Forward Contract - Features of Forward Contract - Classification of Forward Contracts - Forward Trading Mechanism. Futures: Types of Financial Futures Contract - Evolution of Futures Market in India - Traders in Futures Market in India - Functions and Growth of Futures Markets - Futures Market Trading Mechanism - Forward Contract Vs. Futures Contracts.

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**UNIT 3 OPTIONS**

Concept of Options - Types - Option Valuation - Option Positions: Naked and Covered Option - Underlying Assets in - Exchange-traded Options - Determinants of Option Prices - Basic Principles of Option Trading.

**MODULE II**

**UNIT 4 SWAP**

Concept, Nature, Evolution and Features of Swap - Types of Financial Swaps - Interest Rate Swaps - Currency Swap - Debt Equity Swap - Commodity Swaps - Equity Index Swaps

**UNIT 5 HEDGING**

Concepts - Model - Basic Long and Short Hedges - Cross Hedging - Basis Risk and Hedging - Basis Risk Vs. Price Risk - Hedging Effectiveness - Devising a Hedging Strategy - Hedging Objectives - Management of Hedge.

Unit no.	Content	Total hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Unit 1	Introduction	20	15				
Unit 2	Forward and Future	15	30				
Unit 3	Option	10	20				
Unit 4	Swap	5	10				
Unit 5	Hedging	10	25				

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**Credit Points– 6**  
**Total Contact Hours – 60**

**BBA AT & A 681: INTERNSHIP & PROJECT WORK**

**Course Objective:**

To understand the concept of an organization's functions where theoretical knowledge can be made applicable and provide hands on experience.

**Course Outcome:**

Ability to implement theoretical knowledge in the organizational context and gain practical experience.

**Credit Points– 6**  
**Total Contact Hours – 60**

**DSE 3- BBA AT & A 603 A: FINANCIAL STATEMENT ANALYSIS**

**Course Objectives**

1. To understand the meaning of accounting concepts and convention.
2. To understand the terms used books of accounts.
3. To know basic cost accounting concept.
4. To describe the concepts of IGAP and IFRS.
5. To know to preparation of balance sheet
6. To understand the terms used in financial statement analysis

**Course Outcomes (CO)**

SL NO.	Course Outcome	Mapped Modules
1.	Students will be able to understand the meaning of accounting concepts and convention.	<b>Unit 1</b>
2	Students will be able to the terms used books of accounts and books of accounts	<b>Unit 2</b>
3	Students will be able to know basic cost accounting concept and techniques	<b>Unit 3</b>
4	Students will be able to describe the concepts of IGAPand IFRS	<b>Unit 4</b>
5	Students will be able to know to preparation of balancesheet and interpret the analysis	<b>Unit 5</b>
6	Students will be able to understand the terms used in financial statement analysis as fund flow and cash flow.	<b>Unit 6</b>

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**MODULE I**

**Unit1:** Basic Financial Accounting Concept: Meaning and Scope of Accounting -Definition of accounting-classification of accounting- GAAP- Accounting Concepts and Conventions – Accounting Equation (6L)

**Unit 2:** Preparation of Books of Accounts: Event-Transaction- Accounting Cycle – Golden Rule- Journal-Ledger-Trial Balance-Final Account (12L)

**Unit 3:** Basic Cost Accounting Concept- Cost Concept-Cost Unit- Technique of Costing Method of Costing- Cost center- Cost Unit- Cost Sheet preparationand Interpretation. (10L)

**MODULE II**

**Unit 4:** Introduction to Accounting Standard: Introduction to Indian GAAP and IndAS Introduction to IFRS and IAS- Comparative Analysis of Indian GAAPand IndAS. (8L)

**Unit 5.** Preparation Of Financial Statement: Trading Account-Profit & Loss Account - Balance Sheet (As per Schedule VI, old & new) with Adjustment Entries - Preparation and Interpretation of Annual Report -Corporate Social Responsibility – Human Resource Accounting-Value Added Statement (12L)

**Unit 6:** Financial Statement Analysis: Comparative Statement- Common Size Statement Trend Analysis- Ratio Analysis-Fund Flow Statement - Cash Flow Statement. (12L)

**Suggested Readings:**

1. M. Hanif & A. Mukherjee: Financial Accounting. McGraw Hill
2. S. K. Paul: Financial Accounting, New Central book Agency
3. S. P. Jain & K. L. Narang: Cost and Management Accounting. Kalyani Publication
4. P. M. Rao: Financial Statement Analysis and Reporting. PHI

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<b>Module No.</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (if any)</b>
Module I Unit 1	Management Accounting Concepts	6	10	1	7		
Module I Unit 2	Financial Statement Analysis	12	20	2	7		
Module I Unit 3	Ratio analysis	10	17	3	7		
Module II Unit 4	Break Even analysis & Marginal Costing	8	13	4	7		
Module II Unit 5	Budgeting for Profit Planning and Control	12	20	5	7		
Module II Unit 6	Standard Costing & variance	12	20	6	7		

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**Credit Points– 6**  
**Total Contact Hours – 60**

**DSE 3- BBA AT & A 603 B: PUBLIC FINANCE & TAXATION**

**Course Objectives**

1. To introduce students to the public sector reform agenda with a focus on public finance issues
2. To demonstrate principles of taxation and administrative, political, and economic constraints to public expenditure
3. To develop understanding about public revenue (based budgeting, mid-term financial planning, budget decentralization)
4. To train students how to distribute public funds and its effect
5. To explain students' how to manage public debt and taxation
6. To demonstrate constitutional arrangements of federal finance in India
7. To define sources and uses of funds and central budget
8. To analyze changing scenario in Indian taxation system and economic changes after new industrial policy 1991

**Course Outcomes**

SL NO.	Course Outcome	Mapped Modules
<b>1.</b>	Students will be able to understand the issues relating to public finance and its role to economic reforms	<b>Unit 1</b>
<b>2</b>	Students will be able to identify relation and effect of taxation system with mechanism of public finance administration	<b>Unit 2</b>
<b>3</b>	Students will be able to explain role, components and types of budget along with management of public revenue.	<b>Unit 3</b>
<b>4</b>	Students will be able to describe how to distribute public funds and handle its effects	<b>Unit 4</b>
<b>5</b>	Students will be able to understand causes and effects of public debt burden	<b>Unit 5</b>
<b>6</b>	Students will be able to know the law and legal aspects of managing public finance for economic welfare	<b>Unit 6</b>
<b>7</b>	Students will be able to describe functions and mechanism of central budget	<b>Unit 7</b>
<b>8</b>	Students will be able to define domestic and international economic systems and its effects with industrial policies.	<b>Unit 8</b>



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**MODULE I**

**Unit 1: Origin and Development of Public Finance:** Meaning, public finance and federal finance, public finance and private finance, principle of maximum social advantage(6L)

**Unit 2: Principles of Taxation:** Government Expenditure, Benefit approach, allocation of public goods, ability to pay approach, excess burden of taxes(6L)

**Unit 3: Public Funds:** Raising of Public Funds Sources and classification of public revenues, incidences and shifting of taxes(6L)

**Unit 4: Distribution of Public Funds:** Effect on production, employment, distribution and stability, public debt and fiscal deficit (6L)

**Unit 5: Public Debt Management and Taxation:** Types of Public Debt, Need for Public Debt, Redemption of Public Debt.(6L)

**MODULE II**

**Unit 6: Development of Federal Finance in India:** The constitutional arrangements, Finance Commissions(6L)

**Unit 7: Central Finances Sources:** Uses of funds, effects of Fiscal Policy, relation between planning and central budgeting(8L)

**Unit 8: Sources of State Funds:** State Finances Sources and uses of funds, issues of federalism(8L)

**Unit 9 : Five Year Planning:** Financing of Five-year Plans, Changing scenario of Indian tax Structure, new economic policy since 1991 Indian Fiscal Policy and Deficit(8L)

**Suggested Readings**

1. R. Mursgrave, The Theory of Public Finance, McGraw Hill
2. R. Mursgrave and P.B. Mursgrave, Public Finance in Theory and Practice, McGraw Hill
3. J. M. Buchanan, Public Finance
4. Due and Friedlandar, Public Finance

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Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
ModuleI Unit 1	<b>Origin and Development of Public Finance</b>	6	10	1	7		
ModuleI Unit 2	<b>Principles of Taxation</b>	6	10	2	7		
ModuleI Unit 3	<b>Public Funds</b>	6	10	3	7		
ModuleI Unit 4	<b>Distribution of Public Funds</b>	6	10	4	7		
ModuleI Unit 5	<b>Public Debt Management and Taxation</b>	6	10	5	7		
ModuleII Unit 6	<b>Development of Federal Finance in India</b>	6	10	6	7		
ModuleII Unit 7	<b>Central Finances Sources</b>	8	14	7	7		
ModuleII Unit 8	<b>Sources of State Funds</b>	8	13	8	7		
ModuleII Unit 9	<b>Five Year Planning</b>	8	13	9	7		

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**LIST OF ONLINE COURSES**

<b>Course name</b>	<b>Duration (weeks)</b>	<b>Credit</b>	<b>Name of MOOC website</b>	<b>link</b>
Introduction to Algebra	4		edX	<a href="https://www.edx.org/course/introduction-to-algebra">https://www.edx.org/course/introduction-to-algebra</a>
Knowledge Management and Big Data in Business	8		edx	<a href="https://www.edx.org/course/knowledge-management-and-big-data-in-business">https://www.edx.org/course/knowledge-management-and-big-data-in-business</a>
Basic Statistics	8		coursera	<a href="https://www.coursera.org/learn/basic-statistics">https://www.coursera.org/learn/basic-statistics</a>
Strategic Management	20		edX	<a href="https://www.edx.org/professional-certificate/wharton-strategic-management">https://www.edx.org/professional-certificate/wharton-strategic-management</a>
Developing Soft Skills and Personality	8		swayam	<a href="https://onlinecourses.nptel.ac.in/noc20_hs43/preview">https://onlinecourses.nptel.ac.in/noc20_hs43/preview</a>
Business Analytics & Data Mining Modeling Using R Part II	4		swayam	<a href="https://onlinecourses.nptel.ac.in/noc20_mg47/preview">https://onlinecourses.nptel.ac.in/noc20_mg47/preview</a>
Advanced R Programming	4		coursera	<a href="https://www.coursera.org/learn/advanced-r">https://www.coursera.org/learn/advanced-r</a>
Data Science Methodology	3		coursera	<a href="https://www.coursera.org/learn/data-science-methodology">https://www.coursera.org/learn/data-science-methodology</a>
Financial Decision-Making for Leaders	16		edx	<a href="https://www.edx.org/professional-certificate/babsonx-financial-decision-making-for-leaders">https://www.edx.org/professional-certificate/babsonx-financial-decision-making-for-leaders</a>

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A Life of Happiness and Fulfillment	6		coursera	<a href="https://www.coursera.org/learn/happiness">https://www.coursera.org/learn/happiness</a>
Successful Career Development	7		coursera	<a href="https://www.coursera.org/learn/career-advancement">https://www.coursera.org/learn/career-advancement</a>
Working in Teams: A Practical Guide	4		edX	<a href="https://www.edx.org/course/working-in-teams-a-practical-guide">https://www.edx.org/course/working-in-teams-a-practical-guide</a>
Managing Employee Compensation	4		coursera	<a href="https://www.coursera.org/learn/compensation-management">https://www.coursera.org/learn/compensation-management</a>
Data Analysis for Decision-Making	12		edX	<a href="https://www.edx.org/professional-certificate/ritx-data-analysis-for-decision-making">https://www.edx.org/professional-certificate/ritx-data-analysis-for-decision-making</a>
Risk Management in Banking and Financial Markets	selfpaced		edX	<a href="https://www.edx.org/professional-certificate/iimbx-risk-management-in-banking-and-financial-markets">https://www.edx.org/professional-certificate/iimbx-risk-management-in-banking-and-financial-markets</a>