

ODL DBA

**DIPLOMA IN BUSINESS ADMINISTRATION (DBA)
PROGRAMME GUIDE**

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INTRODUCTION

This programme offers an optimum blend of theory and practice to provide a solid foundation in general business management. It emphasizes ethical decision-making, effective communication, and a focus on industry-relevant skills.

PROGRAMME OUTCOMES

Programme outcomes are narrower statements that describe what students are expected to know and be able to do by the time of completion. These relate to the skills, knowledge, and behaviours that students acquire in their matriculation through the programme.

1. **Life Long Learning:** Recognize the need for and an ability to engage in life-long learning.
2. **Management Knowledge:** Apply management concepts, principles and insights to the dynamic situations in world of business.
3. **Business Knowledge:** Understand the business concepts and demonstrate its effective application in real world scenarios.
4. **Leadership:** Demonstrate effective leadership and team membership skills in professional and community life.
5. **Communication Skills:** Ability to communicate effectively using oral and written communication skills.
6. **Ethics and Sustainability:** Ability to approach decisions in ethically, legally, socially, culturally and environmentally responsible manner.

PROGRAMME SPECIFIC OUTCOMES

PSOs are statements that describe what the diploma holder of this programme should be able to do

1. **PSO1:** Comprehend the business environment and develop strategies promptly for business profitability and competitive advantage.
2. **PSO2:** Demonstrate competence to contribute to rationale business decisions based on management principles and analysis.

SALIENT FEATURES

- **Holistic Development:** Opportunity for holistic development through co-curricular, sports, and community activities, integrating practical skills, ethical values, and theoretical knowledge for diverse roles.
- **Professional Enhancement:** Develops technological proficiency and advanced communication skills to excel in verbal and written interactions, fostering comprehensive professional enhancement.
- **Emphasis on Ethics and Sustainability:** Promotes awareness of ethical decision-making and sustainable practices, preparing students to contribute responsibly to society and the business world.

PROGRAMME CODE: 3K2H

DURATION OF THE PROGRAMME:

Minimum Duration 1 years

Maximum Duration 2 years

MEDIUM OF INSTRUCTION/EXAMINATION:

Medium of instruction and examination shall be English.

PROGRAMME STRUCTURE

Term	Core Courses CR I+II – 7 7 x 4 Credits	Discipline Specific Electives (DSE)	Ability Enhancement Courses (AECC) 3 x 4 Credits	Skill Enhancement Courses (SEC)	Generic Electives (GE)	Credits
I	Discipline Specific Core- I Discipline Specific Core- II Discipline Specific Core- III Discipline Specific Core- IV		AECC-I English Communication Skills			20
II	Discipline Specific Core- V Discipline Specific Core- VI Discipline Specific Core- VII		AECC-I Environmental sciences AECC-III Advanced English Communication Skills			20
Total	28 Credits		12 Credits			40

**DIPLOMA IN BUSINESS ADMINISTRATION
PROGRAMME SCHEME (ODL)**

COURSE CODE	COURSE TITLE	Cr.	CA	ETE(Th.)	ETE(Pr.)
TERM1					
DEEC0113	BUSINESS ECONOMICS	4	30	70	0
DEMGN303	BUSINESS ENVIRONMENT	4	30	70	0
DEMGN101	BUSINESS ORGANISATION AND MANAGEMENT	4	30	70	0
DECAP279	OFFICE AUTOMATION TOOLS	4	30	40	30
DEENG139	ENGLISH COMMUNICATION SKILLS	4	30	70	0
TERM2					
DEMGN253	BUSINESS ETHICS	4	30	70	0
DEHRM101	HUMAN RESOURCE MANAGEMENT	4	30	70	0
DEACC105	FINANCIAL ACCOUNTING	4	30	70	0
DECHE110	ENVIRONMENTAL SCIENCES	4	30	70	0
DEENG140	ADVANCED ENGLISH COMMUNICATION SKILLS	4	30	70	0
TOTAL CREDITS			40		

Course Code	DEECO113	Course Title	BUSINESS ECONOMICS	
			WEIGHTAGES	
			CA	ETE(Th.)
			30	70

Course Outcomes:

CO1: Discuss the interplay of business and economics

CO2: Analyze the economic functionality from micro to macro level

CO3: Describe the role of government in augmenting business using appropriate economic policy measures

CO4: Establish an ethical understanding and perspective to business situations

CO5: Outline the operations of markets under varying competitive conditions and prices as stabilize mechanisms.

CO6: Identify the causes and consequences of unemployment, inflation and economic growth

Unit No.	Content
Unit-1	Business and economics: introduction to business and economics, meaning business economics, forms of economic analysis, basic economic concepts, the basic economic questions and opportunity cost, production possibility curve
Unit-2	Economic system: scarcity and economic system, the market economic system, the command economic system, the mixed economy
Unit-3	The price mechanism: introduction to demand, supply and equilibrium, price determination about by the interaction of demand and supply
Unit-4	Movements of curve price mechanism: Disequilibrium and excess supply, along the curve and shifts of the curve, conditions of demand and supply, changes in equilibrium price and quantity
Unit-5	Concept of elasticity: introduction to elasticity concept, elasticity of demand, measuring of price elasticity, factors affecting elasticity of demand
Unit-6	Industry and market structure analysis: form and structure of market, perfect competition, monopoly, monopolistic competition, oligopoly
Unit-7	Production analysis: analogy concept, precepts and techniques, technique and technology, stages of production, production strategy, production functions
Unit-8	Revenue and cost analysis: Cost concept, revenue concept, average revenue, marginal revenue and total revenue, relationship among cost, revenue and production
Unit-9	Macroeconomics environment of business: introduction to business environment, economic environment of business, non-economic environment of business, economic and non-economic environment interaction
Unit-10	Income determination: Circular flow of money, national income and measurement of national income
Unit-11	National income equilibrium: concept of equilibrium, consumption and savings, investment theory, government sector, foreign sector
Unit-12	Inflation: concept of inflation, determination of equilibrium, multiplier concept, inflationary and deflationary gap
Unit-13	Macroeconomic problems of fluctuations and growth: introduction, recession, inflation, demand-cost inflation, unemployment, business cycle
Unit-14	Theories of Business cycle: trade theory, investment theory, monetary theory, innovation theory, causes behind fluctuations in business cycle

READINGS:

1. Principles of Economics by Deviga Vengedasalam and Karunakaran Madhavan, Oxford University Press.
2. Business Economics by Manab Adhikary, Excel Books
3. Economics for Business by Ian Fraser, John Gionea and Simon Fraser

Course Code	DEMGN303	Course Title	BUSINESS ENVIRONMENT
			WEIGHTAGES
			CA
			ETE(Th.)
			30
			70

Course Outcomes:

- C01:** Identify the environmental aspects including socio-cultural, political, financial and economic and their impact on domestic and international business
- C02:** Analyze and interpret current events related to globalization and international business
- C03:** Evaluate various macroeconomic and taxation policies and leverage its importance on various organizational functions and major decisions
- C04:** Evaluate monetary policies and its implications on economy and banking system
- C05:** Analyze the roles played by international organizations on business environment
- C06:** Analyze the implications of contemporary trends on business environment

Unit No.	Content
Unit-1	Business Environment Introduction: Introduction to Business Environment, Globalization of Indian Business, Privatization and Liberalization of Indian Business
Unit-2	Planning in India: Planning commission, national development council, five-year plans in India, NITI Ayog structure and functions
Unit-3	The price mechanism: Introduction to demand, supply and equilibrium, price determination about by the interaction of demand and supply
Unit-4	Socio Cultural Environment: Impact of culture on business, components of culture, society and business environment, social groups and business growth
Unit-5	Legal and Political Environment: Competition Act, FEMA, RTI, Political System in India, Intellectual property rights and laws
Unit-6	Industrial & Investment Policy: Introduction to industrial policy, industrial policy resolutions of 1948,1956, 1977, New industrial policy 1991, industrial licensing policy
Unit-7	Foreign Investment: Foreign Direct Investment, foreign portfolio investment, stock exchanges, SEBI its structure and functions
Unit-8	India's Monetary and Fiscal Policy: Fiscal policy of India, budget, monetary policy of India, reserve bank of India functions and structure
Unit-9	Taxation System in India: Introduction to direct and indirect taxation system of India, introduction to Goods and Service Tax, levy of GST, registration & returns under GST
Unit-10	International Organizations & Monetary System: Bretton Woods system, exchange rate, IMF structure and functions, India and IMF
Unit-11	World Bank: IBRD, IDA, other affiliates, structure of world bank, functions of world bank India and world bank
Unit-12	International Trading Environment: Introduction to international trade, tariff barriers, non-tariff barriers, international & regional trading blocs
Unit-13	WTO: GATT, structure and functions of WTO, issues and challenges and issues of WTO, India and WTO
Unit-14	Contemporary Issues: Swach Bharat Abhiyan, smart cities initiatives, Digital India, carbon foot prints, recent challenges in corporate governance, Ayushman Bharat Scheme, Covid 19 and business

READINGS:

1. BUSINESS ENVIRONMENT by SHAIKH SALEEM, PEARSON
2. BUSINESS ENVIRONMENT by A.C. FERNANDO, PEARSON
3. BUSINESS ENVIRONMENT by JUSTIN PAUL, MCGRAW HILL EDUCATION

Course Code	DEMGN101	Course Title	BUSINESS ORGANIZATION AND MANAGEMENT	
			WEIGHTAGES	
			CA	ETE(Th.)
			30	70

Course Outcomes:

CO1: Enumerate the concept of business organization

CO2: Analyze the significance of management functions and important organizational behaviour elements at different levels of organization

CO3: Develop and sharpen understanding of how different management approaches can be used to enhance organization effectiveness

CO4: Integrate skills to align individual and organizational objectives

CO5: Assess the application of management theories in real life decision making

CO6: Evaluate the managerial issues in different functional areas of organization

Unit No.	Content
Unit-1	Foundation of Indian business: Small and Medium Enterprises, Problems and government policy, India's experience of liberalization and globalization, technological innovations and skill development, make in India movement, social responsibility and ethics, emerging opportunities in business, franchising, outsourcing, and e-commerce
Unit-2	Business enterprises: limited liability partnership, choice of form of organization, forms of business organization, sole proprietorship, joint Hindu family firm, partnership firm, joint stock company, cooperative society, government - business interface, rationale and forms of public enterprises, international business, multinational corporations
Unit-3	Management and organization: the process of management: planning, organizing- basic considerations, departmentation, functional, project, matrix and network, delegation and decentralization of authority, groups and teams
Unit-4	Decision making and control system: decision making process and strategy formulation, control concept and process
Unit-5	Leadership: leadership concept and styles, trait and situational theory of leadership
Unit-6	Motivation: motivation concept and importance, Maslow need hierarchy theory, Herzberg two factors theory
Unit-7	Communication: communication process and communication barriers in an organization
Unit-8	Functional area of marketing management: marketing management marketing concept, marketing mix product life cycle, pricing policies and practices
Unit-9	Functional area of financial management: financial management concept and objectives, sources of funds equity shares debentures venture capital and lease finance, securities market role of SEBI
Unit-10	Functional area of human resources management: human resource management concept and functions, basic dynamics of employer employee relations
Unit-11	Organizational culture: characteristics and functions of organizational culture, types and levels of organizational culture, dimensions and elements of organizational culture, creating and sustaining organizational culture
Unit-12	Organizational change: concepts and process of change, managing resistance to change
Unit-13	Conflict management: functional and dysfunctional conflict, levels and process of conflict, conflict resolution and management styles

Unit-14**Stress management:** stress and stress symptoms, types and causes of stress, managing stress**READINGS:**

1. ESSENTIALS OF MANAGEMENT by KOONTZ AND WEIHRICH, Tata McGraw Hill, India
2. BUSINESS ORGANIZATION AND MANAGEMENT, C.B GUPTA, SULTANCHAND AND SONS
3. BUSINESS ORGANISATION AND MANAGEMENT by CR BASU, Tata McGraw Hill, India

Course Code	DECAP279	Course Title	OFFICE AUTOMATION TOOLS		
			WEIGHTAGE		
			CA	ETE(Th.)	ETE (Pr.)
			30	40	30

Course Outcomes:

CO1: Understand basic concepts and terminology of information technology.

CO2: Gain writing skills and various presentation aspects using word processing software

CO3: Examine the various formulas and functions for data analysis in spreadsheet

CO4: List the cloud and IoT functionalities

Unit No.	Content
Unit-1	Computer Fundamentals: Characteristics and Generation of Computers, Block diagram of Computer Data Representation: Binary Number System, Octal, Hexadecimal and their Conversion
Unit-2	Memory: Types, Units of memory, RAM, ROM, Secondary storage devices – HDD, Flash Drives, Optical Disks: DVD
Unit-3	I/O Devices – Keyboard, Mouse, LCDs, Scanner, Plotter, Printer and Latest I/O devices in market
Unit-4	MS Windows: Desktop, My Computer, Files and folders using windows explorer; Control Panel, Searching Files and folders
Unit-5	MS Word: Introduction, Environment, Help, Creating and Editing Word Document. Saving Document, Working with Text: Selecting, Formatting, Aligning and Indenting
Unit-6	MS Word: Finding Replacing Text, Bullets and Numbering, Header and Footer, Working with Tables, Properties Using spell checker, Grammar, AutoCorrect Feature
Unit-7	MS Word: Graphics: Inserting Pictures, Clipart, Drawing Objects, Using Word Art. Setting page size and margins; Printing documents. Mail Merge Practical
Unit-8	MS-Excel: Environment, Creating, Opening, and Saving Workbook, Range of Cells. Formatting Cells, Functions: Mathematical, Logical, Date, Time, Auto Sum, Cell referencing
Unit-9	MS-Excel: Formulas. Graphs: Charts, Types and Chart Tool Bar. Printing: Page Layout, Header and Footer Tab, Pivot tables, V-lookup, Validation and what-if analysis
Unit-10	MS PowerPoint: Environment, Creating and Editing presentation, Auto content wizard, using built-in templates
Unit-11	MS PowerPoint: Types of Views: Normal, Outline, Slide, Slide Sorter, Slide Show, Creating customized templates; formatting presentations Graphics: AutoShapes, adding multimedia contents, printing slides
Unit-12	Organizational change: concepts and process of change, managing resistance to change
Unit-13	Applications: WWW, e-mail, Instant Messaging, Internet Telephony, Videoconferencing, Web Browser and its environment
Unit-14	Cloud Computing and IoT: SaaS, PaaS, IaaS, Public and Private Cloud; Virtualization, Virtual Server, Cloud Storage, Database Storage, Basics of IoT and sensors.

LABORATORY WORK:

1. Hardware familiarizing with various I/O Peripheral devices, storage devices.
2. **MS Windows:** Familiarizing with windows operating system; using built-in accessories; managing files and folders using windows explorer
3. **MS Windows:** working with control panel; installing hardware and software.
4. MS-Office (or any other Office Suite), meaning and features, its components.
5. MS-Word (or any other word processor): Creating Document Files, Saving, Closing Files, Page Settings and Formatting Text. Spell Checking, Creating Tables, Adding rows, columns. Printing Documents, Setting Print Settings, creating labels and mail merge, taking Printouts
6. MS- Excel- Working with worksheet, formulas & functions, Inserting charts, printing in Excel, Pivot tables, V-lookup, Validation and what-if analysis
7. MS PowerPoint-Views, Designing, viewing, presenting & Printing of Slides, Custom animations and
8. Internet: Navigating with Internet Explorer; surfing the net, using search engines; using email facility.

READINGS:

1. FUNDAMENTALS OF COMPUTERS by BALAGURUSAMY, Mc Graw Hill.
2. INTRODUCTION TO INFORMATION TECHNOLOGY by RAJA Raman, V., PHI Learning Pvt. Ltd.

Course Code	DEENG139	Course Title	ENGLISH COMMUNICATION SKILLS	
			WEIGHTAGES	
			CA	ETE(Th.)
			30	70

Course Outcomes:

- CO1:** Identify deviant use of English both in written and spoken forms and understand the importance of writing in academic life
- CO2:** Reorganize and correct the errors of usage to write simple sentences without committing errors of spelling and grammar
- CO3:** Assess their own ability to improve the competence in using the language
- CO4:** Understand and appreciate English spoken by people from different regions and read independently unfamiliar texts with comprehension
- CO5:** Use language for speaking with confidence in an intelligible and acceptable manner
- CO6:** Understand the importance of reading for life and develop an interest for reading

Unit No.	Content
Unit-1	Grammar: introduction to the sentence structure in English
Unit-2	Grammar: introduction to articles
Unit-3	Grammar: introduction to parts of speech
Unit-4	Grammar: common errors
Unit-5	Listening Skills: introduction to the importance of listening skills
Unit-6	Listening Skills: types of listening – informational, critical, empathetic listening
Unit-7	Listening Skills: problems of listening to unfamiliar dialects
Unit-8	Speaking Skills: aspects of pronunciation, introduction to vowels, consonants and diphthongs,
Unit-9	Speaking Skills: fluency in speaking, intelligibility in speaking
Unit-10	Reading Skills: introduction to reading skills, types of texts – narrative, descriptive, extrapolative,
Unit-11	Reading Skills: essential skills for reading comprehension – decoding, fluency, vocabulary, reasoning and background knowledge
Unit-12	Writing Skills: introduction to writing skills, cohesion and coherence, expansion of given sentence
Unit-13	Writing Skills: reorganizing jumbled sentences into a coherent paragraph, paragraph writing
Unit-14	Composition: introduction to letter writing, types of letters, notices, complaints, appreciation, conveying sympathies

READINGS:

1. OXFORD PRACTICE GRAMMAR by JOHN EASTWOOD, OXFORD UNIVERSITY PRESS
2. TEXTBOOK OF ENGLISH PHONETICS FOR INDIAN STUDENTS by BALASUBRAMANIAN, LAKSHMI PUBLICATIONS
3. OXFORD ADVANCED LEARNER'S DICTIONARY OF ENGLISH by DEUTER, M ET.AL. (, OXFORD UNIVERSITY PRESS
4. INTERMEDIATE GRAMMAR, USAGE AND COMPOSITION by TOCKOO, M. L., A. E. SUBRAMANIAM, P. R. SUBRAMANIAM, ORIENT BLACKSWAN

Course Code	DEMGN253	Course Title	BUSINESS ETHICS	
			WEIGHTAGES	
			CA	ETE(Th.)
			30	70

Course Outcomes:

CO1: Apply concepts of ethics, character, integrity, honesty, morality and social responsibility to specific situation and general business decisions

CO2: Apply models, approaches, and tools for analyzing and synthesizing ethical issues in organizations and in their personal lives

CO3: Develop a general management perspective that includes an ability to formulate, analyze and defend decisions in ethical terms

CO4: Apply theoretical ethical principles to the evaluation of complex ethical problems facing businesses today

CO5: Apply consumer rights through statutory provisions as enshrined in consumer protection act

CO6: Apply statutory provisions in different business organizations for ensuring ethical work environment.

Unit No.	Content
Unit-1	Ethics: ethics and morals, evolution and classification of ethics, ethics as moral values, law versus ethics
Unit-2	Business Ethics: Business ethics and its features, importance of business ethics, challenges of business ethics
Unit-3	Eastern and Western Ethical Thought and Business Practices: Universal norms and geographically different cultures, Suitability of eastern values to western business, Values hinder Business, Hofstede cultural dimensions
Unit-4	Theories of Business Ethics: Utilitarianism, Kantianism, stockholder theory, stakeholder theory, social contract theory
Unit-5	Decision making moral reasoning and its application: essence of decision-making, decision-making, classification and process, Kohlberg moral development model
Unit-6	Ethical dilemmas: ethical dilemmas in business, resolution of ethical dilemmas, types of ethical dilemmas
Unit-7	Creating an ethical organization: role of corporate governance, role of corporate culture, developing and executing a comprehensive ethics program
Unit-8	Application of Ethical Standards to Human Resource: rights and duties of employees, personnel policies and procedures, conflict of interest, whistle blowing, abuse of official position, bribe
Unit-9	Sexual Harassment Act 2013: preliminary definitions, constitution of committee employer's responsibilities, rights and duties of employees
Unit-10	Application of Ethical Standards to Finance: history of financial scams, financial accounting, financial standards
Unit-11	SEBI and RBI: structure and functions of SEBI, role of SEBI in regulating business organizations, role of RBI in regulating financial institutions
Unit-12	Application of Ethical Standards to Marketing: duties of the manufacturer, ethics in product packaging, labeling, launching and pricing, advertisement and communication decision
Unit-13	Consumer Rights and Privacy: importance of consumer rights, consumer awareness, right to privacy, consumer protection act

Unit-14

Current Trends in Business Ethics: Online business and ethics, online frauds in product and service business, detection of online frauds, awareness to online frauds.

READINGS:

1. BUSINESS ETHICS: PRINCIPLES AND PRACTICES by DANIEL ALBUQUERQUE, OXFORD UNIVERSITY PRESS
2. BUSINESS ETHICS AN INDIAN PERSPECTIVE by A.C FERNANDO, PEARSON
3. BUSINESS ETHICS - TEXT & CASES by C.S.V. MURTHY, HIMALAYA PUBLISHING HOUSE PVT. LTD

Course Code	DEHRM101	Course Title	HUMAN RESOURCE MANAGEMENT
			WEIGHTAGES
			CA
			ETE(Th.)
			30
			70

Course Outcomes:

CO1: Comprehend human resource management function and issues to tackle evolving challenges

CO2: Craft policies to acquire, develop, motivate and retain human resources

CO3: Appreciate the dynamics of industrial relations and to manage them as per statutory regulations.

Unit No.	Content
Unit-1	Introduction: External and Internal Forces of environment affecting HRM, Integrating HR Strategy with Business Strategy, Objectives and functions of HRM
Unit-2	Human Resource Planning: HRP process, Barriers and Prerequisites for Successful HRP
Unit-3	Job Analysis: Methods of Collecting Job Data, Potential Problems with Job Analysis, Job Design and its approaches, Process of Job Analysis
Unit-4	Recruitment: Recruitment process, Recruitment Methods
Unit-5	Selection: Selection Process, Barriers to effective selection, Selection Challenges in India
Unit-6	Induction and Placement: Orientation and its Prerequisites, Evaluation of Orientation Programme
Unit-7	Training and Development: Training Process, Career Development, Training and Development Methods
Unit-8	Performance Management System: Performance Appraisal Process and Its challenges, Legal Issues associated with Performance Appraisal
Unit-9	Compensation Management: Components and theories of remuneration, Factors influencing employee remuneration, Devising a remuneration plan and various challenges in it, Remuneration of special groups
Unit-10	Employee Services: Types of Employee Benefits and Services, Fringe benefits, Job Evaluation Process and Methods
Unit-11	Industrial Relations: Approaches and Parties to IR, Role of HRM in Industrial Relations, Causes of Industrial Disputes, Settlement of Industrial Disputes
Unit-12	Trade Unions: Trends in Trade Union Movement, Types of Trade Union
Unit-13	Health, Safety and Welfare of Employees: Health, Safety and Welfare provisions under Factories Act 1948
Unit-14	Contemporary Issues in HRM: Reverse Mentoring, Work Life Balance, Talent Management, Workforce Diversity, Labour Laws Reforms in India, Global Challenges of HRM

READINGS:

1. HUMAN RESOURCE MANAGEMENT TEXT AND CASES by K ASWATHAPPA, M.G.Hills
2. HUMAN RESOURCE MANAGEMENT by GARY DESSLER, BIJU VARKKEY, PEARSON
3. HUMAN RESOURCE MANAGEMENT by PRAVIN DURAI, PEARSON
4. HUMAN RESOURCE MANAGEMENT by R WAYNE MONDY, PEARSON
5. HUMAN RESOURCE MANAGEMENT - TEXT AND CASES by V.SP. RAO, EXCEL BOOKS

Course Code	DEACC105	Course Title	FINANCIAL ACCOUNTING	
			WEIGHTAGES	
			CA	ETE(Th.)
			30	70

Course Outcomes:

CO1: Compare the importance of Generally Accepted Accounting Principles in relation to IFRS

CO2: Analyze transactions in accounting and compute the value of assets

CO3: Prepare financial statements in accordance with appropriate standards

CO4: Solve the problems related to hire purchase and dissolution of partnership

CO5: Describe the main elements of branch accounting

CO6: Record the business transactions in various types of vouchers using accounting software and generating accounting reports.

Unit No.	Content
Unit-1	Introduction to accounting- accounting as an information system, users of financial accounting information, need of financial information, qualitative characteristics, advantages and limitations of accounting, branches of accounting, cash basis and accrual basis of accounting.
Unit-2	Accounting principles- nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
Unit-3	Business Income- measurement of business income-net income: the accounting period, the continuity doctrine and matching concept, objectives of measurement, revenue recognition, recognition of expenses.
Unit-4	Financial accounting standards- concept, benefits, procedure for issuing accounting standards in India, salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101, International Financial Reporting Standards (IFRS): - Need and procedures.
Unit-5	Accounting Process- recording of a business transaction in journal, ledger posting, preparation of trial balance including adjustments.
Unit-6	Depreciation accounting- concept of depreciation, factors in the measurement of depreciation, methods of computing depreciation: straight line method and diminishing balance method.
Unit-7	Inventory Valuation- meaning, significance of inventory valuation, inventory record systems-periodic and perpetual, methods: FIFO, LIFO and Weighted Average and salient features of IND AS2.
Unit-8	Final Accounts- conceptual framework of capital and revenue expenditures and receipts, preparation of financial statements of non-corporate business entities.
Unit-9	Dissolution of Partnership Firm- accounting of dissolution of the partnership firm including insolvency of partners, sale to a limited company and piecemeal distribution.
Unit-10	Accounting for Hire-Purchase and Installment Systems- Journal entries and ledger accounts in the books of hire vendors and hire purchaser for large value items including default and repossession.
Unit-11	Branch accounting 1- concept of dependent branches, accounting aspects, debtor's system, stock and debtor's system, branch final accounts system and whole sale basis system,
Unit-12	Branch accounting 2- independent branches, concept and accounting treatment and preparation of consolidated profit and loss account and balance sheet.

Unit-13	Computerized Accounting Systems 1- computerized accounts by using any popular accounting software, creating a company, configure and features settings.
Unit-14	Computerized Accounting Systems 2- creating accounting ledgers and groups, creating stock items and groups, vouchers entry, generating reports, selecting and shutting a company.

READINGS:

1. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
2. Financial Accounting by P.C. Tulsian, Pearson
3. Financial Accounting by Hanif and Mukherjee, MCgraw Hill Education
4. Advanced Accountancy by S.N. Maheshwari and S.K. Maheshwari, Vikas Publishing House

Course Code	DECHE110	Course Title	ENVIRONMENTAL SCIENCES
			WEIGHTAGES
			CA
			ETE(Th.)
			30
			70

Course Outcomes:

CO1: Observe the current environmental issues and associated problems.

CO2: Illustrate the basic knowledge of environment and its various components.

CO3: Devise new approaches to reduce various types of environmental pollution.

CO4: Identify the environment policies and practices.

Unit No.	Content
Unit-1	Environmental Studies: Multidisciplinary nature of environmental studies, Scope and importance: Concept of sustainability and sustainable development, Land resources: Land degradation, soil erosion and desertification.
Unit-2	Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
Unit-3	Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water, Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs.
Unit-4	Ecosystem, structure and function of ecosystem, Energy flow in an ecosystem: food chains, food webs and ecological succession ecological pyramids, Case studies of the following ecosystems: a) forest ecosystem b) grassland ecosystem c) desert ecosystem d) aquatic ecosystem.
Unit-5	Levels of biological diversity: genetic, species and ecosystem diversity, Biogeographic zones of India, Biodiversity patterns and global biodiversity hot spots, India as a mega diversity nation, Endangered and endemic species in India.
Unit-6	Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions, Conservation of biodiversity: In-situ and ex-situ conservation of biodiversity, Ecosystem and biodiversity services: ecological, economic, social, ethical, aesthetic and Informational value.
Unit-7	Environmental pollution - I: Types, causes, effects and controls; Air pollution, Ill-effects of Fireworks.
Unit-8	Environmental pollution - II: Types, causes, effects and controls: water, soil and noise pollution, Nuclear hazards and human health risks, Pollution case studies.
Unit-9	Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
Unit-10	Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act.
Unit-11	International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD), Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context, Solid waste management: Control measures of urban and industrial waste.
Unit-12	Human population growth: Impacts on environment, human health and welfare.
Unit-13	Disaster management: floods, earthquake, cyclones and landslides, Environmental movements: Chipko, Silent valley, Bishnoi's of Rajasthan.

Unit-14	Environmental ethics: Role of Indian and other religions and cultures in environmental conservation, Environmental communication and public awareness.
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READINGS:

1. PERSPECTIVE IN ENVIRONMENTAL STUDIES by ANUBHA KAUSHIK, C P KAUSHIK, NEW AGE INTERNATIONAL PUBLISHERS
2. TEXT BOOK OF ENVIRONMENTAL STUDIES by D. DAVE AND S. S. KATEWA, CENGAGE LEARNING

Course Code	DEENG140	Course Title	ADVANCED ENGLISH COMMUNICATION SKILLS	
			WEIGHTAGES	
			CA	ETE(Th.)
			30	70

Course Outcomes:

C01: Read and understand longer pieces of discourse independently

C02: Read and compare two texts for evaluating them

C03: Summarize a text for the benefit of peers orally or in writing

C04: Write a review of a text read for academic purpose or pleasure

C05: Understand the purpose and process of communication

Unit No.	Content
Unit-1	Reading texts of different genres and of varying length
Unit-2	Different strategies of comprehension
Unit-3	Reading and interpreting non-linguistic text
Unit-4	Reading and understanding incomplete texts (Cloze of varying lengths and gaps; distorted texts.)
Unit-5	Analyzing a topic for an essay or a report
Unit-6	Editing the drafts arrived at and preparing the final draft
Unit-7	Re-draft a piece of text with a different perspective (Manipulation exercise)
Unit-8	Summarise a piece of prose or poetry
Unit-9	Using phrases, idioms and punctuation appropriately
Unit-10	Introduction to communication – principles and process
Unit-11	Types of communication – verbal and non-verbal
Unit-12	Identifying and overcoming problems of communication
Unit-13	Communicative competence
Unit-14	Cross-cultural communication

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