

**Programme Structure and Course Details of
B.Com (Hons) in Accounting and Finance
Degree Programme
2022-2023**

**Faculty of Commerce and Management
Department of Management Studies**

Yeshu A. Rao

Dean – Academic Affairs
Ramaiah University of Applied Sciences
Bangalore



**RAMAIAH
UNIVERSITY**
OF APPLIED SCIENCES

Programme Specifications

**B.Com (Hons) in Accounting and Finance
Degree Programme**

Programme Code: 016

Faculty of Management and Commerce

Batch 2022-2023

M. L. S. Rao

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University's Vision, Mission and Objectives

The M. S. Ramaiah University of Applied Sciences (MSRUAS) will focus on student-centric professional education and motivate its staff and students to contribute significantly to the growth of technology, science, economy and society through their imaginative, creative and innovative pursuits. Hence, the University has articulated the following vision and objectives.

Vision

MSRUAS aspires to be the premier university of choice in Asia for student centric professional education and services with a strong focus on applied research whilst maintaining the highest academic and ethical standards in a creative and innovative environment

Mission

Our purpose is the creation and dissemination of knowledge. We are committed to creativity, innovation and excellence in our teaching and research. We value integrity, quality and teamwork in all our endeavors. We inspire critical thinking, personal development and a passion for lifelong learning. We serve the technical, scientific and economic needs of our Society.

Objectives

1. To disseminate knowledge and skills through instructions, teaching, training, seminars, workshops and symposia in Engineering and Technology, Art and Design, Management and Commerce, Health and Allied Sciences, Physical and Life Sciences, Arts, Humanities and Social Sciences to equip students and scholars to meet the needs of industries, business and society
2. To generate knowledge through research in Engineering and Technology, Art and Design, Management and Commerce, Health and Allied Sciences, Physical and Life Sciences, Arts, Humanities and Social Sciences to meet the challenges that arise in industry, business and society
3. To promote health, human well-being and provide holistic healthcare
4. To provide technical and scientific solutions to real life problems posed by industry, business and society in Engineering and Technology, Art and Design, Management and Commerce, Health and Allied Sciences, Physical and Life Sciences, Arts, Humanities and Social Sciences
5. To instill the spirit of entrepreneurship in our youth to help create more career opportunities in the society by incubating and nurturing technology product ideas and supporting technology backed business
6. To identify and nurture leadership skills in students and help in the development of our future leaders to enrich the society we live in
7. To develop partnership with universities, industries, businesses, research establishments, NGOs, international organizations, governmental organizations in India and abroad to enrich the experiences of faculties and students through research and developmental programmes


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Programme Specifications: B.Com (Hons) in Accounting and Finance

Faculty	Management and Commerce
Department	Commerce
Programme Code	016
Programme Name	Bachelor of Commerce B.Com (Hons)
Dean of the Faculty	Dr. K.M. Sharath Kumar
Head of the Department	Dr. K.M. Sharath Kumar

1. **Title of the Award:** Bachelor of Commerce
2. **Mode of Study:** Full-Time
3. **Awarding Institution /Body:** M. S. Ramaiah University of Applied Sciences, Bengaluru
4. **Joint Award:** Not Applicable
5. **Teaching Institution:** Faculty of Management and Commerce, M. S. Ramaiah University of Applied Sciences, Bengaluru
6. **Date of Programme Specifications:** July 2022
7. **Date of Programme Approval by the Academic Council of MSRUAS:** 14 July 2022
8. **Next Review Date:** June 2026
9. **Programme Approving Regulating Body and Date of Approval:** Karnataka State Higher Education Council dated 16 Oct 2018
10. **Programme Accredited Body and Date of Accreditation:** Not Applicable
11. **Grade Awarded by the Accreditation Body:** Not Applicable
12. **Programme Accreditation Validity:** Not Applicable
13. **Programme Benchmark:** Not Applicable
14. **Rationale for the Programme**

Bachelor of Commerce (B.Com) is an undergraduate degree programme designed to create motivated, energetic, thinking and creative graduates to fill the roles as accounting and finance personnel; finance professionals, business analysts, teachers, professors and administrators with additional qualification and training and even the graduate can pursue entrepreneurial route.

With the current trends National Education Policy (NEP) – 2020 and Self-Employment and Talent Utilization (SETU) program, there is a tremendous need for a young workforce with skillset that will make the students readily employable, for various entry level and managerial roles. The objective is to bridge the gap between the current system of education and what is required in the 21st century. It is to have holistic and multidisciplinary UG Education to produce employable graduates with integrated personality. The Government of Karnataka had constituted a Task to suggest an Implementation Framework for NEP-2020. It had also constituted two sub-committees, one on Curriculum Reforms in Higher Education and the other on Governance and Regulations.

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The Ministry of Human Resources and Development (MHRD), GOI is bringing in many policies to improve the quality of higher education including establishment of institutions of eminence both in government and private sectors in order to compete for the position of world class universities and new education policy. Thus, at present there is a need for quality academic programmes at degree level and the proposed The B.Com is a step in that direction. The proposed The B.Com (Hons.) programme will act as a foundation and first degree to prepare accounting and finance work force; teachers, professors, business analysts, finance professionals and administrators with additional qualification and training to meet the challenges of growing economy as well as to meet the growing aspirations of the youth.

The B.Com (Hons.) at Faculty of Management and Commerce, RUAS has been developed by the members of the faculty based on interactions with various universities, financial institutions and industries.

The curriculum is outcome based and it imbibes required theoretical concepts and practical skills in the domain. By undergoing this programme, students develop critical, analytical thinking and problem solving abilities for a smooth transition from academic to real-life work environment. Opportunities are provided for the students to do internship/articleship in business organizations and also execute a well-defined project in a team to enhance practical skills and problem solving abilities. The students are required to submit a well written project report as partial fulfilment for the award of the degree, which will help develop skills of documenting business operations.

In addition students are trained in communication skills and interdisciplinary topics to enhance their scope. The various new features like undergoing majors, internship and executing a full-fledged academic project in the programme make the students more versatile generating wide range of opportunities including registering for Masters and Ph.D. programme in a chosen subject area, if one wishes to be considering teaching in a university.

The above mentioned features of the programme, advanced teaching and learning resources, and experience of the faculty members with their strong connections with industry and business organizations makes this programme unique.

15. Programme Mission

The purpose of the programme is creation of knowledgeable human resources to work in Government, Semi-Government, Private and Public sector organization and also to assume administration positions. With further progression in education, graduates should be able to undertake teaching in schools, colleges and universities and become independent professional practitioners, business analysts, researchers and entrepreneurs.

16. Graduate Attributes (GAs)

GA-1. Commerce and Management knowledge: Ability to apply fundamental knowledge of accounting, finance, economics and management to solve related real life problems

GA-2. Problem Analysis: Ability to analyse finance, economic, commercial and business issues

GA-3. Design and Development of Solutions: Ability to apply appropriate tools and

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techniques to analyse data in the area of business and commerce

- GA-4. Conduct Investigations of Complex Problems:** Ability to understand and apply legal laws and procedures to establish, direct and manage business operations
- GA-5. Modern Tool Usage:** Ability to apply appropriate tools and techniques to deal with the tax structure, financial planning and modalities for its compliance
- GA-6. The Business Leader and Society:** Ability to demonstrate leadership qualities in terms of accountability, integrity and etiquettes in commerce and business related approaches
- GA-7. Environment and Sustainability:** Ability to develop sustainable solutions and understand their effect on society and environment
- GA-8. Ethics:** Ability to apply ethical principles to commerce and business practices and professional responsibilities
- GA-9. Individual and Teamwork:** Ability to work as a member of a team, to plan and to integrate knowledge of various commerce and management disciplines
- GA-10. Communication:** Ability to make effective oral presentations and communicate technical ideas to a broad audience using written and oral means
- GA-11. Project Management and Finance:** Ability to lead and manage multidisciplinary teams by applying commerce and management principles
- GA-12. Life-long learning:** Ability to adapt to the changes and advancements in technology and engage in independent and life-long learning

17. Programme Outcomes (POs)

B.Com (Hons) graduates will be able to:

- PO-1. Knowledge and Understanding:** Gain fundamental knowledge of accounting, finance, mathematics, economics, taxation, banking and management
- PO-2. Knowledge and Application:** Apply laws, regulations and procedures to establish, direct and manage commercial operations.
- PO-3. Hands On:** Apply and exhibit the competency to deal with the tax structure, financial planning and modalities for its compliance
- PO-4. Problem Analysis:** Analyse business problems, interpret data and arrive at meaningful conclusions involving statistical inferences
- PO-5. Decision Making:** Apply accounting, costing, banking and finance tools and techniques to analyse and solve commercial and business problems
- PO-6. Ethics:** Apply ethical principles of commerce, business and professional responsibilities to develop sustainable business solutions to have positive impact on society and environment



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- PO-7. Communication skills:** Effectively communicate with prospective employers and demonstrate effective oral and written communication to the organization and its stakeholders.
- PO-8. Individual and Teamwork:** Ability to work as an individual and as member of a team, to plan and to integrate knowledge of various commerce and management disciplines
- PO-9. Leadership:** Demonstrate knowledge and understanding of the commerce and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments
- PO-10. Lifelong Learning:** Analyse the need for ability to engage in independent and lifelong learning in broader business context and prepare according to the changes
- PO-11. Ability Enhancement:** knowledge enhancement through Language and Literature; Environmental Science and Sustainable Development; Constitution of India and Human Rights; Project Management
- PO-12. Skill Enhancement/ Vocational Courses:** Aimed at providing hands-on-training, competencies, skills, etc. like Computer Applications, Professional Communication
- PO-13. Value Added Courses:** Inculcate ethics, culture, soft skills, sports education and such similar values to students which will help in all round development of students

18. Programme Goal

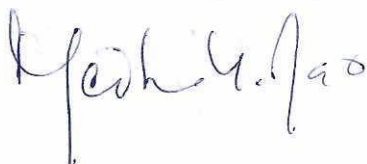
The programme goal is to produce graduates having critical, analytical and problem-solving skills, and ability to think independently, and to pursue a career in Accounting, Finance, Banking and Management. The attributes of the Programme include:

- Promote holistic development in both academic and non-academic spheres
- Ability to choose learning trajectories and programmes
- Eliminate harmful hierarchies among disciplines/fields of study and silos between different areas of learning
- Multidisciplinary and holistic education to ensure unity and integrity of knowledge
- Promote creativity and critical thinking to encourage logical decision-making along with appreciating Ethics, Human & Constitutional values
- Promote multilingualism and power of language in learning and teaching
- Facilitate outstanding research as a co-requisite for outstanding education and development

19. Program Educational Objectives (PEOs)

The objectives of the B.Com Programme are to:

- PEO-1.** Provide students with a strong foundation in Accounting, Finance, Banking and Management to enable them to devise and deliver efficient solutions to commerce and management problems.



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PEO-2. Impart analytical skills to analyse Investment Decisions, Capital Structure, Budgeting and Cognitive Skills to deal with tax structure, planning and modalities for its compliance

PEO-3. Provide sound theoretical and practical knowledge of Accounting, Finance, Banking, Functional Areas of Management and Entrepreneurial Skills to enable students to contribute to the well-being and welfare of the society through problem-solving and research initiatives

PEO-4. Inculcate strong human values, ethics and social, interpersonal and leadership skills required for professional success in evolving global professional environment

20. Programme Specific Outcomes (PSOs)

At the end of the B.Com programme, the graduate will be able to:

PSO-1. Apply the knowledge in Accounting, Finance, Banking, Taxation and Functional Areas of Management to develop innovative and optimal solutions to real-world problems

PSO-2. Adapt to changing business environment and apply tools to analyse financial and business problems to provide effective solutions

PSO-3. Demonstrate the leadership qualities and strive for the betterment of organization, environment, and society

PSO-4. Appreciate and adopt the importance of life-long learning through professional development, practical training, and specialized certifications and research

21. Programme Structure:

SEMESTER 1

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC101A	Financial Accounting – I	3		2	4	100
2	COC102A	Law and Practices of Banking	4			4	100
3	COC103A	Business Economics	4			4	100
4	---	OE	3			3	100
5	TSM101A	English for Communication 1	3			3	100
6	BAM101A	Computer Applications	1		2	2	50
Total			18	0	4	20	550
Total number of contact hours per week			22 hours				

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SEMESTER 2

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC104A	Business Environment	4			4	100
2	COC105A	Financial Accounting – II	4			4	100
3	COC106A	Direct Taxation – I	3		2	4	100
4	---	Open Elective	3			3	100
5	BTN101A	Environmental Studies	2			2	50
6	AHU101A	Health & Wellness	1		2	2	50
7	COU101A/ COU102A	Internship/ Training			6	3	100
Total			17		10	22	600
Total number of contact hours per week			27 hours				

SEMESTER 3

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC201A	Cost Accounting – I	4			4	100
2	COC202A	Financial Management	3	2		4	100
3	COC203A	Direct Taxation – II	3		2	4	100
4	BAM102A	Current Trends in Information Technology	1		2	2	50
5	BAU201A	Innovation and Entrepreneurship	1	2	2	3	100
6	TSM102A	English for Communication 2	3			3	100
7	---	Open Elective	3			3	100
Total			18	4	6	23	650
Total number of contact hours per week			28 hours				

SEMESTER 4

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC204A	Cost Accounting – II	4			4	100
2	COC205A	Financial Services and Markets	3		2	4	100
3	COC206A	Indirect Taxation	3		2	4	100
4	LAN101A	Constitution of India and Human Rights	2			2	50
5	TSU202A	Professional communication	2			2	50
6	TSU203A	Ethics & Self Awareness	2			2	50
7	---	Open Elective	3			3	100
Total			19	0	4	21	550
Total number of contact hours per week			23 hours				

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SEMESTER 5

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC301A	Corporate Accounting - I	4			4	100
2	COC302A	Security Analysis and Portfolio Management	3	2		4	100
3	COE301A	International business	3			3	100
4	COE302A	International Financial Reporting Standards	3			3	100
5	TSN301A	Project Management	3			3	100
6	BAM103A	Business Analytics & Quantitative Methods	2		2	3	100
7	DSU101A	Sports / Yoga / NSS			4	2	50
Total			18	2	6	22	650
Total number of contact hours per week			26 hours				

SEMESTER 6

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC303A	Financial Statement Analysis	3		2	4	100
2	COC304A	Management Accounting	3	2		4	100
3	BAD301A	Research Methodology	3			3	100
4	TSN302A	Personality Development and Soft Skills	2			2	50
5	COU101A/ COU102A	Internship/ Training			6	3	100
6	COE303A	International Financial Management	3			3	100
7	COE304A	Auditing and Assurance	3			3	100
Total			17	2	8	22	650
Total number of contact hours per week			27 hours				

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SEMESTER 7

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	BAD401A	Data Analytics	3		2	4	100
2	COC401A	Corporate Accounting-II	3		2	4	100
3	BAD402A	E-commerce	4			4	100
4	COE305A	Python for Finance	3			3	100
5	COM101A	Vocational-1			6	3	100
6	COM102A	Vocational-2			6	3	100
Total			13		16	21	600
Total number of contact hours per week			29 hours				

SEMESTER 8

S. No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	COC402A	Research Project			42	21	100
Total						21	100
Total number of contact hours per week			42 hours				

22. Open Elective Courses

• **Ability Enhancement Compulsory Courses (AECC)**

AECC courses are the courses based upon the content that leads to knowledge enhancement through various areas of study, which will be mandatory for all disciplines:

1. Language and Literature
2. Environmental Science and Sustainable Development/ Environmental Studies
3. Constitution of India and Human Rights, Human rights
4. Project Management

• **Skill Enhancement Courses (SEC)/ Vocational Courses:** These are skill-based courses in all disciplines and are aimed at providing hands-on-training, competencies, skills, etc. SEC courses may be chosen from the pool of courses designed to provide skill-based instruction:

1. Digital Fluency
2. Artificial Intelligence & ML
3. Cyber Security
4. Professional Communication

• **Value Added courses:** These courses are value based courses which are meant to inculcate ethics, culture, soft skills, sports education and such similar values to students which will help in all round development of students.

1. Health & Wellness/ Social & Emotional Learning

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2. Sports/ Yoga/NCC/NSS
3. Ethics & Self Aware-ness

In addition, several Open/General Elective Courses are offered from various Faculties/Schools of MSRUAS. Students can choose from the Open Electives on their own choice.

22.1. Innovation Courses in Lieu of Open Elective Courses

Students can take the following 3-credit innovation courses in lieu of Open Elective Courses.

- a) Design Thinking and Innovation (20INO250A)
- b) Skill Development (20INO251A)
- c) Industrial Problem Solving and Hackathons (20INO252A)

23. Course Delivery: As per the Timetable

24. Teaching and Learning Methods

1. Face to Face Lectures using Audio-Visuals
2. Workshops, Group Discussions, Debates, Presentations
3. Demonstrations
4. Guest Lectures
5. Laboratory work/Field work/Workshop
6. Industry Visit
7. Seminars
8. Group Exercises
9. Project Work
10. Project
11. Exhibitions
12. Technical Festivals

25. Major Features

- 4 years option offered in all B.Com (Hons.) programs for those who qualify (with 7.5 CGPA after completion of 3rd year)
- 1st year: Certificate
- 2nd year: Diploma
- 3rd year: Bachelors or Bachelor
- 4th year: Bachelor (Honours)

26. Assessment and Grading

26.1. Components of Grading

There shall be **two components** of grading in the assessment of each course:

Component 1, Continuous Evaluation (CE): This component involves multiple subcomponents (SC1 and SC2) of learning and experiential assessment. The assessment of the subcomponents of CE is conducted during the semester at regular intervals. This subcomponent represents the formative assessment of students' learning.

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Component 2, Semester-end Examination (SEE): This component represents the summative assessment carried out in the form an examination conducted at the end of the semester.

Marks obtained CE and SEE components have 60:40 weightage (CE: 60% and SEE: 40%) in determining the final marks obtained by a student in a Course.

The complete details of Grading are given in the Academic Regulations.

26.2. Continuous Evaluation Policies

There shall be two subcomponents of CE (SC1 and SC2), namely Two Term Tests; Quiz; Presentation; Assignment; Laboratory. Each subcomponent is evaluated individually accounting to 60% Weightage as indicated in Course Specifications. The experiential learning subcomponents can be of any of the following types:

- a) Online Test
- b) Assignments/Problem Solving
- c) Field Assignment
- d) Open Book Test
- e) Portfolio
- f) Reports
- g) Case Study
- h) Group Task
- i) Laboratory / Clinical Work Record
- j) Computer Simulations
- k) Creative Submission
- l) Virtual Labs
- m) Viva / Oral Exam
- n) Lab Manual Report
- o) Any other

After the two subcomponents are evaluated, the CE component marks are consolidated to attain 60% Weightage.

The Semester End Examination shall be a theory paper (50 marks) with a weightage of 40%.

In summary, the ratio of Formative (Continuous Evaluation-CE) Vs Summative (Semester End Examination-SEE) should be 60:40.

27. Student Support for Learning

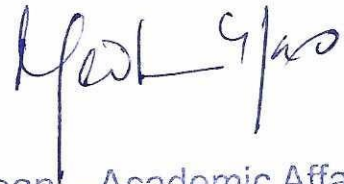
1. Course Notes
2. Reference Books in the Library
3. Magazines and Journals
4. Internet Facility
5. Computing Facility
6. Laboratory Facility
7. Workshop Facility
8. Staff Support
9. * Lounges for Discussions


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10. Any other support that enhances their learning

Quality Control Measures

1. Review of Course Notes
2. Review of Question Papers and Assignment Questions
3. Student Feedback
4. Moderation of Assessed Work
5. Opportunities for students to see their assessed work
6. Review by external examiners and external examiners reports
7. Staff Student Consultative Committee meetings
8. Student exit feedback
9. Subject Assessment Board (SAB)
10. Programme Assessment Board (PAB)/Board of Examination



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28. Programme Map (Course-PO-PSO Map)

Sem.	Course Title	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
1	Financial Accounting – I	3	3		3	3					3	2	2		3	2		
1	Law and Practices of Banking	2	3								3				3	2	1	
1	Business Economics	2	3		3	1					2				3	2	2	
1	English for Communication												2					
1	Computer Applications	2		3	3								2		1	3		3
2	Health & Wellness													3				
1	Social & Emotional Learning													3				
2	Business Environment	1	2	2	2		2	2	1	2	3				3		2	
2	Financial Accounting – II	2	1		3	2						2			3	2		
2	Direct Taxation – I	2	1	3														
2	Environmental Studies				3				2		2			2				
2	Internship				3		1	3		3		2	2			2	2	3
2	Training											1	2					
3	Cost Accounting – I	2	2			3									3	2		
3	Financial Management	3	2	3	3	2					2	1						
3	Direct Taxation – II																	
3	English for Communication 2												2					
3	Current Trends in Information Technology												2					
3	Entrepreneurship Development & Startups	2		2		2	2		2	1	3				3	2	3	
4	Cost Accounting – II	2		1	3	2									3			
4	Financial Services and Markets	1	2	2	3	2			2		3				2	2	3	3
4	Indirect Taxation	3	2	3	2													
4	Constitution of India and Human Rights	3	3	2	3	3	3	3	3	3	3				2		2	
4	Professional communication												2					
4	Sports													2				
4	Yoga													2				
4	NSS													2				
4	R&R (S&G)																	
4	Cultural																	
5	Corporate Accounting	3	3		3	2				1	2				3			
5	Security Analysis and Portfolio Management	3	2		3	2					1				3	2		1
5	International business																	

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5	International Financial Reporting Standards	3	3	1	3	3					1				3	2		1
5	Project Management																	
5	Business Analytics & Quantitative Methods																	
5	Ethics & Self Awareness												2					
6	Financial Statement Analysis	3			2	3	2								3	3		
6	Management Accounting	1	2							3					3			
6	International Financial Management	1	2	2	2	3	1	1	3	1	1				2	2	3	2
6	Auditing and Assurance	1	2							3					3			
6	Research Methodology																	
6	Personality Development and Soft Skills																	
6	Internship										2	2	1					
6	Training										2	2						
7	Data Analytics																	
7	Corporate Accounting-II	3	3		3	2				1	2							
7	E-commerce																	
7	Python for Finance	3	3		3	2						2						
7	Vocational-1																	
7	Vocational-2																	
8	Research Project																	

29. Co-curricular Activities

Students are encouraged to take part in co-curricular activities like seminars, conferences, symposia, paper writing, attending industry exhibitions, project competitions and related activities for enhancing their knowledge and networking.

30. Cultural and Literary Activities

Annual cultural festivals are held to showcase the creative talents in students. They are involved in planning and organizing the activities.

31. Sports and Athletics

Students are encouraged to take part in sports and athletic events regularly. Annual sports meet will be held to demonstrate sportsmanship and competitive spirit.

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Course Specifications: Financial Accounting - I

Course Title	Financial Accounting - I
Course Code	COC101A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The aim of the course is to acquaint students with essential knowledge of financial accounting to prepare financial statements.

This course deals with basic concepts of business organisation and principles of accounting. Course is intended to train the student to identify, classify, record and summarize the business transactions. In addition, students are taught the different methods of depreciation. Students are also trained to analyse the reforms in preparation of final accounts for sole proprietary business, partnership firm and company.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	3:0:1
Total Hours of Interaction	85
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

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

- CO-1. Explain the concept of business organisation and principles of accounting
- CO-2. Explain the concept of business organisation and principles of accounting
- CO-3. Discuss the concept of depreciation and its methods
- CO-4. Prepare financial statement for sole proprietary business / partnership firm/ company
- CO-5. Analyse reforms in preparation of final accounts under sole proprietary / partnership firm/company

4. Course Contents

Unit 1 (Introduction to Business Organization): Forms of Business Organisation – Sole proprietary business, partnership firm, joint stock company, joint Hindu family business and cooperative societies.

Unit 2 (Introduction to Financial Accounting): Definition and Scope, objectives of Financial Accounting, Accounting v/s Book Keeping Terms used in accounting, users of accounting

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information and limitations of Financial Accounting.

Unit 3 (Accounting Frame work): Accounting Concepts, Principles and Conventions, Accounting Standards-concept, objectives, benefits, brief review of Accounting Standards in India, Accounting Policies, Accounting as a measurement discipline, valuation Principles, accounting estimates

Unit 4 (Accounting Records): Voucher system; Accounting Process, Journals, Subsidiary Books, Ledger, Cash Book, Bank Reconciliation Statement, Trial Balance. Depreciation: Meaning, need & importance of depreciation, methods of charging depreciation, Amortization.

Unit 5 (Final accounts): Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business

Unit 5 (Controlling): Concept, Managerial Control, Control process, Control methods and tools

Unit 6 (Company Final Accounts): Important provisions of Companies Act, 2013 in respect of preparation of Final Accounts. Understanding of final accounts of a Company.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3													3			
CO-2		3								1				3			
CO-3					2										2		
CO-4					3					3					2		
CO-5										2			1		2		

3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		35
Demonstrations		02
1. Demonstration using Videos	02	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		35
1. Solving Numerical Problems	35	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	

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5. Hospital	00	
6. Model Studio	00	
Others		
1. Case Study Presentation	00	03
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		85

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

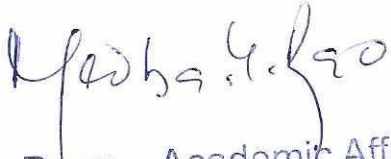
The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
Subcomponent ▶	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
	SC1	SC2		
Subcomponent Type ▶	Term Test 1 + Term Test 2	Assignment	Quiz (MCQ)/ Lab	50 Marks
Maximum Marks ▶	30	20	10	
CO-1	X			X
CO-2	X	X		X
CO-3		X		X
CO-4		X		X
CO-5			X	X

The details of SC1 and SC2 are presented in the Programme Specifications Document.

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.


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8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources**a. Essential Reading**

1. Course notes
2. Gupta Ambrish.(2016) Financial Accounting for Management, Pearson Education
3. Ramachandran N, Kakani, Ram Kumar. (2014), Financial Accounting for Management, McGraw Hill

b. Recommended Reading

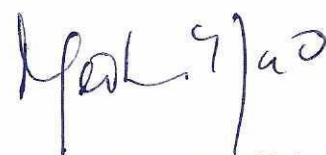
1. Chowdhry Anil.(2007) Fundamentals of Accounting & Financial Analysis, Pearson Education
2. Agarwal Rajesh & R Srinivasan. (2005) Accounting Made Easy, Tata McGraw –Hill

c. Magazines and Journals

1. Management Accounting, The Institute of Chartered Accountant of India (ICAI), monthly.
2. Chartered Accounts Today, The Institute of Chartered Accountant of India (ICAI), monthly

d. Websites

1. www.fma.org
2. <http://www.icai.org>
3. <http://www.fma.org>



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Course Specifications: Law and Practices of Banking

Course Title	Law and Practices of Banking
Course Code	COC102A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course aims to acquaint students on laws and practices pertaining to banking in the Indian context. This course enables students to acquire functional knowledge about banking and inculcate skills to interact with bankers. Students are introduced to the concept of negotiable instruments, risk management and banking legislations that govern the functioning of banking operations. Students are also taught the recent and emerging technological trends in banking.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	75
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

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

- CO-1. Explain the laws and practices of banking in India
- CO-2. Explain the concept of negotiable instruments
- CO-3. Describe the importance of the central bank and commercial banks
- CO-4. Discuss the role of a banker in risk management
- CO-5. Analyse the importance of technology reforms in the banking sector

4. Course Contents

Unit 1 (Features of Banking and Functions of a Banker): Banker and Customer relationship, Roles of Commercial banks, Sources and employment of commercial bank funds, Theories of Liquidity and profitability, Obligations, duties and rights of a banker, Garnishee Order, Disclosure of information about customers account as required by law (KYC), Law of limitation, Banking Regulation Act, Concept of Cash reserve ratio (CRR), Statutory Liquidity Ratio (SLR), Repo rate and Reverse Repo Rate.

Unit 2 (Commercial Banks and Central Bank): Types of Banks, Types of Banking systems, purpose and functions of: Retail banking, Investment banking (securities/trading), Corporate Banking, Private banking, Co-operative banks. Micro Credit, Meaning and Importance, Islamic financing, Meaning and Five Basic Principles. RBI- Regulatory Authority

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Unit 3 (Negotiable Instruments): Features of Negotiable Instruments, Negotiable Instruments Act 1881, Promissory note, Bills of Exchange, Cheque - (meaning and features), Bearer cheques, Crossed cheques, Types of Crossing and Opening of Crossing, Demand draft, Parties to a Negotiable Instrument.

Unit 4 (Paying and Collecting Banker): Precautions to be taken by a Paying banker, Protection to Paying banker in case of Order cheques, appropriate retorts to dishonored cheques. Conversion by Collecting banker, Responsibilities of Collecting banker.

Unit 5 (Principles of Bank Lending and Managing Risk): Ethics of sound lending, Credit worthiness of borrowers, Non-Performing Assets, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment) Different types of risks, Basel norms

Unit 6 (Trends in Banking): Phone banking, call centers, Internet banking, mobile banking payment gateways, card technologies, MICR electronic clearing, Total branch computerization-centralized banking, electronic fund transfer, RTGS, NEFT,IMPS, Electronic money, Mobile Banking, E- cheques.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2	3												1			
CO-2	1	2							3					3			
CO-3	2								3					2			
CO-4	1	2							1				1	3			
CO-5	1	2							3				1				3

3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		65
Demonstrations		05
1. Demonstration using Videos	05	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	

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4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		
1. Case Study Presentation	00	05
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	04	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		85

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com. (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
Subcomponent ▶	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
	SC1	SC2		
Subcomponent Type ▶	Term Test 1 + Term Test 2	Assignment	Quiz (MCQ)/ Lab	50 Marks
Maximum Marks ▶	30	20	10	
CO-1	X			X
CO-2	X			X
CO-3	X	X		X
CO-4		X		X
CO-5			X	X

The details of SC1 and SC2 are presented in the Programme Specifications Document.

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

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8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources**a. Essential Reading**

1. Course notes
2. Gordon. E and Natarajan. K , (2017), Banking Theory Law & Practice, Mumbai, Himalaya Publishing House
3. Appannaiah. H.R, Sowmya. D.N and Bhaskara. H.A , (2015), Banking Law and Operations , Mumbai, Himalaya Publishing House
4. Mishra Sukhvinder, (2012) , Banking Law & Practice, New Delhi, S Chand & Company Pvt Ltd

b. Recommended Reading

1. S.N Maheshwari. and S.K Maheshwari, (2014), Banking Law & Practice, New Delhi, Kalyani Publishers
2. Appannaiah. H.R and Reddy. P.N, (2012), Law and Practice of Banking, Mumbai, Himalaya Publishing House
3. Shekhar K C. and Shekhar Lekshmy. (2014) Banking- Theory and Practice, 2nd edition, Vikas Publishing House Pvt. Ltd
4. Tannan M L. (2014) Law and Practice of Banking in India, 1st Edition, LexisNexis Publishers
5. Gomez Clifford. (2012) Banking and Finance Theory Law and Practice, 1st edition, prentice hall

c. Magazines and Journals

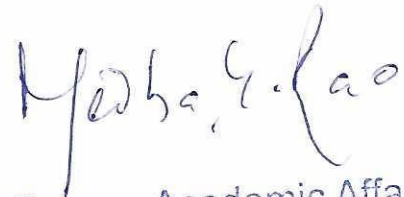
1. Business Week, weekly
2. Business World, fortnightly

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d. Websites

1. <http://www.bankingawareness.com/>
2. <http://www.gktoday.in/>
3. <http://www.economist.com/>
4. <http://investopedia.com/>



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Course Specifications: Business Economics

Course Title	Business Economics
Course Code	COC103A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

This course deals with basic principles, concepts of microeconomics and its interaction with market structures. This course is designed to expose the students to the basic principles and theories of microeconomics. Students are introduced to the concepts of supply and demand and the basic forces to determine equilibrium in a market economy. Further, it introduces a framework for learning about consumer behavior and business decisions in the context of market structures.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

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

- CO-1.** Explain concepts and theories of economics
- CO-2.** Describe the concept of supply and demand function
- CO-3.** Determine consumer's utility maximization and social welfare
- CO-4.** Discuss the pricing objectives and market structures
- CO-5.** Calculate and interpret elasticity of demand and supply

4. Course Contents

Unit 1 (Introduction to Economics and The scope and Method of Business Economics): Indian economic overview, Risk Uncertainty and probability analysis –. Uncertainty and probability analysis - Approach to managerial decision making theory of firm. Ten principles of economics Theory in economics- Role of assumptions- Role of Economic models- Wants and resources; Problem of choice, Production Possibility Frontier; Opportunity cost; Basic economic problems common to all economies.

Unit 2 (Demand Analysis): Law of demand, Reasons for the downward slope of the demand curve. Exceptions to the law; Changes in demand; Elasticity of Demand- Degrees of price elasticity with diagrams; Factors determining price elasticity, methods of measurement. Income

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elasticity demand; Cross elasticity demand; Demand forecasting- Methods; Laws of supply, Changes in supply- Consumers, Producers and the Efficiency of the Markets: Consumer's surplus (Marshall), Producer surplus and Market efficiency- Externalities and Market inefficiency- Public goods and common resources.

Unit 3 (Theory of Consumer Choice and New Frontiers in Microeconomics): Cardinal utility analysis; Law of diminishing marginal utility, Consumer's surplus (Marshall), Ordinal utility analysis, diminishing Returns, Indifference curves- Properties, consumer's equilibrium, Price effect, Income effect and substitution effect.

Unit 4 (Theory of Production and Cost): Production function; Law of Variable proportions; Laws of returns, Economies of scale; Producer's Equilibrium with the help of iso-quants and iso-cost lines. Cost function- Important cost concepts. Short run and long run cost analysis (traditional theory) Modern theory of cost- Long run and short run. Revenue analysis. Average Revenue (AR) and Marginal revenue (MR).

Unit 5 (Product Pricing and Factor Pricing): Market structure- Perfect competition, Price and output determination- Role of time element in market price determination. Monopoly- Price output determination, Price discrimination Monopolistic Competition. Price and Output determination. Selling costs. Product differentiation- oligopoly; Price determination (collusive pricing, price leadership).

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1													1			
CO-2	2				1										1		
CO-3										1	1					2	
CO-4		3										1	2		1		
CO-5				3									2				2

3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		50
Demonstrations		05
1. Demonstration using Videos	05	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	

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3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		
1. Case Study Presentation	00	05
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	
5. Group Discussions	05	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		70

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com. (Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
Subcomponent ►	Component 1: CE (50% Weightage)			Component 2: SEE (50% Weightage)
	SC1	SC2		
Subcomponent Type ►	Term Test 1 + Term Test 2	Assignment	Quiz (MCQ)/ Lab	50 Marks
Maximum Marks ►	30	20	10	
CO-1	X			X
CO-2	X			X
CO-3	X	X		X
CO-4		X		X
CO-5			X	X
The details of SC1 and SC2 are presented in the Programme Specifications Document.				

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

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8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources**a. Essential Reading**

1. Course notes
2. V K Puri. (2015), Business economics, Mumbai, Himalaya Publishing House
3. S Sankaran. (2016), Managerial Economics, Mumbai, Margham Publicatio

b. Recommended Reading

1. Pailwar (2015)Economic Environment of Business ,New Delhi, PHI learning private ltd
2. B Reginald Davies George (2015)Business Economics and Statistics, Forgotten Books
3. Lipsey, R.G. and Chrystal K.A. (2011).Principles of Economics (IX edition) Oxford University Press: Oxford
4. Ramsfield, E. (2012). Micro Economics (IX edition). New York: W.W Norton and company.
5. Ray, N.C. (2014). An introduction to Microeconomics, Macmillan Company of India Ltd: New Delhi
6. Samuelson, PA and Hague W.D. (2012). A textbook of Economic Theory. ELBS Longman group: London

c. Magazines and Journals

1. Business and Economy, Monthly, Pearsons publications
2. Economics Today Magazine, Weekly, Pearsons publications
3. The Indian Economic Journal, Quarterly, Sage publications
4. Money today, Monthly, Time Inc. publications

d. Websites

1. <http://businesseconomics.in/>
2. [https://www.icsi.edu/Docs/Website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/Docs/Website/Business%20Economics%20(FndProg).pdf)


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Course Specifications: Computer Applications

Course Title	Computer Applications
Course Code	BAM101A
Course Type	Skill Enhancement Course
Department	Management Studies
Faculty	Management and Commerce

1. Course Summary

The course trains the students with Information Technology tools which includes various Office Automation Tools for individuals and corporate.

The student will be trained on Advanced MS Office applications to create professional-quality documents.

Main emphasis will be given on Advanced Excel to perform arithmetic, financial and statistical operations and functions. The student will be trained to gain the skills necessary to use pivot tables, audit and analyze worksheet data using what-if analysis, utilize data tools, create record and manage macros.

2. Course Size and Credits:

Number of Credits	02
Credit Structure (Lecture: Tutorial: Practical)	1:0:1
Total Hours of Interaction	55
Number of Weeks in a Semester	15
Department Responsible	Management Studies
Total Course Marks	50
Pass Criterion	As per the Academic Regulation/Programme Specifications
Attendance Requirement	As per the Academic Regulations/Programme Specifications

3. Course Outcomes (COs)

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

- CO-1. Create professional-quality documents
- CO-2. Identify, categorize, record, store and process the office data and records effectively
- CO-3. Perform arithmetic, logical, referencing and financial functions using MS Excel
- CO-4. Analyse data using pivot tables and what-if analysis
- CO-5. Develop laboratory report in the prescribed format

4. Course Contents

Unit 1 (Word-Processing): Concept of Word Processor, creating a New Document, Formatting of a Document, Working with Tables, Creating Newspaper Columns, Indexes and Table of Contents, Creating References, Reviewing the Documents, Applying Track Changes, Adding Hyperlinks, Mail

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Unit 2 (Formulas and Functions in MS Excel): Arithmetic Formulas, Library, Financial, Statistical, String Functions and Logical Functions, Referencing Cells, Creating Charts and Graphics.

Unit 3 (Advanced Excel): Exchanging Data using Clipboard, Filter, Advanced Filter, Applying Conditional Formatting, Pivot Tables and Pivot Charts, What-if Analysis, Object Linking and Embedding, Macros, Recording and Managing Macros

Unit4 (PowerPoint Presentation): Creating, Managing, Viewing and Navigating a Presentation, Master Views, Slide Master, Hyperlinks, Animation and Multimedia, Slide Transition.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)														Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PO-14	PSO-1	PSO-2	PSO-3	PSO
CO-1		2											2		2			
CO-2				3									1			2		
CO-3			2													3		
CO-4	1																	1
CO-5									2	1			3					2

3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		15
Demonstrations		00
1. Demonstration using Videos	00	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		30
1. Course Laboratory	00	
2. Computer Laboratory	30	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		00
1. Case Study Presentation	00	
2. Guest Lecture	00	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	00	

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5. Group Discussions	00	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		55

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.B.A. Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation			
	Component 1: CE (60% Weightage)		Component 2: SEE (40% Weightage)
Subcomponent ►	SC1	SC2	
Subcomponent Type ►	Lab Manual Report 1	Lab Manual Report 2	20 Marks
Maximum Marks ►	15	15	
CO-1	□		□
CO-2		□	□
CO-3	□		□
CO-4	□	□	□
CO-5		□	

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures and laboratory instructions
2.	Understanding	Laboratory instruction
3.	Critical Skills	Laboratory work
4.	Analytical Skills	Laboratory work
5.	Problem Solving Skills	Laboratory work
6.	Practical Skills	Laboratory work
7.	Group Work	Laboratory work
8.	Self-Learning	Laboratory work
9.	Written Communication Skills	Laboratory work
10.	Verbal Communication Skills	Laboratory Viva

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11.	Presentation Skills	Laboratory report
12.	Behavioral Skills	---
13.	Information Management	Laboratory report
14.	Personal Management	Effective management of learning, time management, achieving the learning outcomes
15.	Leadership Skills	Laboratory instruction
16.	Ability Enhancement	Laboratory work
17.	Skill/Vocational Enhancement	Laboratory work, Laboratory report

9. Course Resources

a. Essential Reading

1. Laboratory Manual and Class Notes
2. Rajaraman, V. and Adabala Neeharika., (2014). 'Fundamentals of Computers', 6th edition, PHI Learning Pvt. Ltd.
3. Lambert, Joan. and Frye Curtis., (2016). 'Microsoft Office 2016 Step by Step', 2nd edition, India, Microsoft Press.
4. Bulsari, S., Sinha, S. and Pandya, K., (2012). 'SPSS in Simple Steps', New Delhi, DreamTech Press.

b. Recommended Reading

1. ITL Education Solutions Limited, (2011). 'Fundamentals of Computers', For Undergraduate Courses in 'Commerce and Management', India, Pearson Education.
2. House, Dorothy. (2015). 'Microsoft Word, Excel, and PowerPoint': Just for Beginners, UK, Outskirts Press.
3. Meyers, L.S., Gamst, G.C. and Guarino, A.J., (2013). 'Performing Data Analysis', Using IBM SPSS, 1st edition, Wiley-Blackwell.

c. Magazines and Journals

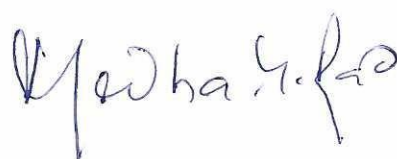
1. Inside Microsoft Office Magazine, The Coding Institute, Monthly
2. Data Quest, Cyber Media India Ltd, Fortnightly

d. Websites

1. "what-is-powerpoint", (Retrieved on 5th June 2022)
https://support.microsoft.com/en-us/office/what-is-powerpoint-5f9cc860-d199-4d85-ad1b-4b74018acf5b?wt.mc_id=otc_powerpoint#
2. "Excel 2013 - Getting Started with Excel", (Retrieved on 5th June 2022)
<https://edu.gcfglobal.org/en/excel2013/getting-started-with-excel/1/>

e. Other Electronic Resources

MS Office



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Course Specifications: English for Communication 1

Course Title	English for Communication 1
Course Code	TSM101A
Course Type	Ability Enhancement Compulsory Course
Department	Directorate of Transferable Skills and Leadership Development
Faculty	FLAHS/FMC/FMPS/FAD/SSS

1. Course Summary

The course aims at equipping the students with skills essential for effective communication in terms of speaking, writing and comprehension.

The course gives practical exposure to the students by equipping them to use appropriate body language and tone for conversation. It focusses on comprehension of words and building of the word repertoire for meaningful communication. Students are instructed on the ways to construct grammatically correct sentences and compose paragraphs and essays.

2. Course Size and Credits:

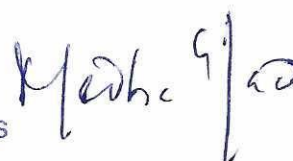
Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	3:0:0
Total Hours of Interaction	45
Number of Weeks in a Semester	15
Department Responsible	Directorate of Transferable Skills and Leadership Development
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

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

- CO-1. Identify the nuances of communication skills
- CO-2. Apply the concepts of grammar in written communication
- CO-3. Apply professional etiquette as appropriate
- CO-4. Practice extempore and basic conversation skills
- CO-5. Practice comprehension skills
- CO-6. Compose precise paragraphs as per the given topic

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4. Course Contents

Unit 1 (Communication Skills):

Process of communication, terminologies used in communication process, active listening, communication barriers, types of communication – verbal and non-verbal

Unit 2 (Grammar)

Sentence formation, sentence types, different parts of speech, adjectives and articles, verbs and preposition, present and past tense, future tense, use of participles in different tenses, usage of tenses, rules of subject verb agreement

Unit 3 (Essentials of Speaking Skills):

Importance of spoken skills, appropriate use of language, appropriate use of tone, pitch and volume

Unit 4 (Extempore):

Preparation for extempore, mind mapping for speaking readiness, Content of extempore – beginning, body and conclusion, Delivery of extempore – body language and paralanguage

Unit 5 (Conversation Skills)

Body language in conversation, tones in conversation, conversation manners, stages of conversation – introduction, feed forward, close, order of introduction, conversation barriers

Unit 6 (Reading and the Techniques)

Skimming, scanning and reading in details

Unit 7 (Paragraph Writing)

Structure of paragraph – topic sentence, supporting sentence, conclusion sentence, functions of paragraph, paragraph patterns, paragraph writing principles – coherence, unity, order, length

Unit 8 (Comprehension)

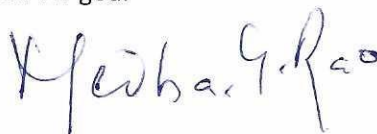
Purpose of comprehension, low-level comprehension, high-level comprehension

Unit 9 (Précis Writing)

Paraphrasing techniques, Usage of appropriate words

Unit 10 (Professional Etiquette and Goal Setting)

Etiquette and its importance, types of etiquette – workplace, meeting, telephone, dining, norms of etiquette, goals, types of goal, setting SMART goal



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5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)												Programme Specific Outcomes (PSOs)		
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PSO-1	PSO-2	PSO-3
CO-1									2						2
CO-2									2						2
CO-3									2						2
CO-4									2						2
CO-5									2						2
CO-6									2						2

3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		15
Demonstrations		02
1. Demonstration using Videos	02	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		0
1. Solving Numerical Problems	00	
Practical Work		04
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	04	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		14
1. Case Study Presentation	04	
2. Guest Lecture	02	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	04	
5. Group Discussions	04	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		45

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7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the UG Programme (B.Sc. / B.Com/ BBA). The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1, SC2, SC3 or SC4), COs are assessed as illustrated in the following Table.

Focus of CO's on each Component or Subcomponent of Evaluation:

Subcomponent ▶	Component 1: CE (60% Weightage)		Component 2: SEE (40% Weightage)
	SC1	SC2	
Subcomponent Type ▶	Practical Assessment	Assignment	50 Marks
Maximum Marks ▶	30	30	
CO-1	X	X	X
CO-2			X
CO-3		X	X
CO-4	X		
CO-5	X	X	X

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Face to face lectures
2.	Understanding	Face to face lectures, group discussions
3.	Critical Skills	--
4.	Analytical Skills	Face to face lectures, activities, , group discussions, assignment
5.	Problem Solving Skills	--

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6.	Practical Skills	Face to face lectures, activities, , group discussions, course work
7.	Group Work	Course work, practice, assignment, group discussion
8.	Self-Learning	Course work, practice, assignment, group discussion
9.	Written Communication Skills	Face to face lectures, Course work, practice, assignment, group discussion
10.	Verbal Communication Skills	Face to face lectures, Course work, practice, assignment, group discussion
11.	Presentation Skills	--
12.	Behavioral Skills	Course work, practice, assignment, group discussion, presentation practice, role plays
13.	Information Management	Assignment
14.	Personal Management	--
15.	Leadership Skills	--

9. Course Resources

a. Essential Reading

1. Class Notes
2. Raman M and Sharma S (2004) Technical Communication: Principles and Practice. New Delhi: Oxford University Press
3. Hory Sankar Mukherjee, (2013), Business Communication, Oxford University Press
4. Kroehnert, Gary (2004), Basic Presentation Skills, Tata McGraw Hill

b. Recommended Reading

1. Sathya Swaroop Debashish and Bhagaban Das, (2014), Business Communication, PHI, New Delhi
2. Young, Dona J (2006) Foundations of Business Communications: An Integrated Approach, Tata McGraw Hill
3. Kaul, Asha (2007) Effective Business Communication, Prentice Hall India
4. Bienvenu, Sherron (2008) The Presentation Skills Workshop, Prentice Hall
5. Kavita Tyagi and Padma Misra (2011) Professional Communication, PHI Learning Private Limited, New Delhi

c. Websites

1. www.myenglishpages.com
2. www.britishcouncil.com
3. www.englishmagazine.com
4. www.justenglishmagazine.com

d. Other Electronic Resources

1. Electronic resources on the course area are available on RUAS library

10. Course Organization

Course Code	TSM101A	
Course Title	English for Communication 1	
Course Leader's Name	As per Timetable	
Course Leader's Contact Details	Phone:	+91-80-453666666
	E-mail:	director.tsld@msruas.ac.in
Course Specifications Approval Date	July-2022	
Next Course Specifications Review Date	July-2026	



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Course Specifications: Business Environment

Course Title	Business Environment
Course Code	COC106A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The aim of this course is to introduce students the basic concept of business, vision and mission of the organisation.

This course deals with the various factors involved in external environments. Students are taught about public, private, joint sectors and problems faced by organizations. Students are also trained to present the need for corporate social responsibility.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

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

- CO-1.** Explain the basic concepts of business and vision, mission of the organisation
- CO-2.** Describe the external environmental factors
- CO-3.** Discuss the various challenges and problems faced by organizations
- CO-4.** Categorize the public, private, joint and cooperative sectors and its formation procedures
- CO-5.** Present the need for corporate social responsibility and their barriers

4. Course Contents

Unit 1 (Introduction to Business): Introduction to business environment, characteristics, basic concepts business. Vision, Mission – Types of Environment.

Unit 2 (External Environment): External environment - suppliers, competitors, Lenders – Macro Factors- Demographic, Political, Economic, Legal, Technological, Socio-Cultural, Ecological & Global.

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Unit 3 (Privatization): External environment - suppliers, competitors, Lenders - Macro Factors- Demographic, Political, Economic, Legal, Technological, Socio-Cultural, Ecological & Global.

Unit 4 (Globalization): Introduction - Meaning of globalization -Future of globalization - organizations to facilitate globalization.

Unit 5 (Public, Private, Joint sectors): Introduction, public sectors - organization of public sectors enterprises- private sector- joint sector - formation of joint sector enterprise.

Unit 6 (Corporate Social Responsibilities): Introduction - meaning - definition- need for corporate social responsibility- social responsibility of business - barriers to social responsibility.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	1	2									1			1			
CO-2			2	2							1				1		
CO-3			1	2								1				2	
CO-4							1	2	3				2			2	
CO-5						2	2	1					2				3

3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		47
Demonstrations		03
1. Demonstration using Videos	03	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		10
1. Case Study Presentation	03	
2. Guest Lecture	02	
3. Industry / Field Visit	00	

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4. Brain Storming Sessions	02	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		70

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
Subcomponent ►	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
	SC1	SC2		
Subcomponent Type ►	Term Test 1 + Term Test 2	Assignment	Quiz (MCQ)/ Lab	40 Marks
Maximum Marks ►	30	20	10	
CO-1	X			X
CO-2	X	X	X	X
CO-3		X		X
CO-4		X		X
CO-5			X	X

The details of SC1 and SC2 are presented in the Programme Specifications Document.

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

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8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources**a. Essential Reading**

1. Fernando (2011), Business Environment, Ed.3rd, Pearson Education.

b. Recommended Reading

1. PAUL (2011), Business Environment, 2nd Edition, Tata McGraw-Hill Education.
2. Wetherly Paul and Dorron, (2018), Business Environment, 4th Ed. Oxford University Press.
3. Hamilton Leslie, Webster Philip, (2015), The International Business Environment, 3rd Ed. Oxford University Press.
4. Gopal Namitha, (2009), Business Environment, 2nd Ed. Mc Graw Hill.

c. Magazines and Journals

1. Prabandhan: Indian Journal of Management, Monthly
2. Asian Journal of Management cases, bi-annual
3. Harvard Business Review, six issues annually
4. Business Line, supplement Catalyst, weekly

d. Websites

1. <https://india.oup.com>
2. <https://www.mheducation.co.in>
3. <https://www.pearson.com/>
4. <https://global.oup.com/academic/?cc=in&lang=en&>

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Course Specifications: Financial Accounting – II

Course Title	Financial Accounting – II
Course Code	COC107A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with essential knowledge of financial accounting for joint venture, hire purchase and consignment.

Students are taught the concepts of hire purchase, consignment and insurance claims. Students are taught the procedural steps and its importance in preparing departmental accounts for standalone companies and accounting for branches. Students are also trained on application of financial accounting concepts to prepare joint venture account and to calculate share capital and debenture values.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	4:0:0
Total Hours of Interaction	70
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

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

- CO-1.** Explain the concept of hire purchase, consignment and insurance claims
- CO-2.** Describe the practices of accounting for joint venture
- CO-3.** Discuss the procedural steps to prepare accounts for branches, departments and joint ventures
- CO-4.** Apply the concept of financial accounting to determine share capital and debentures values
- CO-5.** Apply accounting concepts and principles to assess value of insurance claims

4. Course Contents

Unit 1 (Accounting for Joint Ventures): Introduction, Objectives, Distinction between joint venture, consignment and partnership, maintenance of accounts in the books of co-ventures, maintaining separate books for joint venture, preparation of memorandum joint venture, problems on Joint venture

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Unit 2 (Consignment Accounts): Introduction to consignment, Consignee, Goods Invoiced at Cost Price and Selling Price, Normal Loss, Abnormal Loss, Valuation of Stock, Stock Reserve, Journal Entries, Ledger Accounts in the books of Consignor and Consignee

Unit 3 (Hire Purchase System): Introduction to Hire Purchase and Installment Purchase System, Hire Purchase Agreement, Hire purchase Price, Cash Price, Charges, Calculation of Interest, Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only)

Unit 4 (Branch Accounts): Introduction to branches of accounts, Types of Branches, Dependent Branches, Supply of Goods at Cost Price, Invoice Price – Branch Account in the books of Head Office (Debtors System Only)

Unit 5 (Departmental Accounts): Introduction to departmental accounts, basis of allocation of expenses, trading and Profit and Loss Account in Columnar form – (Excluding Inter Departmental Transfers at invoice price)

Unit 6 (Accounting for Share Capital & Debentures): Issue of shares, forfeiture, and Reissue of shares, redemption of shares. Issue and redemption of debentures

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2	1		3	2						1			2			
CO-2	1			3	2						1			3			
CO-3	2			2	2							1		3			
CO-4	2	1		1	2								2	3			
CO-5	2			3	2							1		2			

3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		47
Demonstrations		03
1. Demonstration using Videos	03	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		00
1. Solving Numerical Problems	00	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop /	00	

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Kitchen		
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		
1. Case Study Presentation	03	10
2. Guest Lecture	02	
3. Industry / Field Visit	00	
4. Brain Storming Sessions	02	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		70

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
Subcomponent ►	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
	SC1	SC2		
Subcomponent Type ►	Term Test 1 + Term Test 2	Assignment	Quiz (MCQ)/ Lab	40 Marks
Maximum Marks ►	30	20	10	
CO-1	X			X
CO-2	X	X	X	X
CO-3		X		X
CO-4		X		X
CO-5			X	X

The details of SC1 and SC2 are presented in the Programme Specifications Document.

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

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8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources**a. Essential Reading**

1. Beams F. A, Anthony Joseph H., Bettinghaus and Smith Kenneth. (2011) Advanced Accounting, 11th Edition, Prentice Hall, New Jersey
2. Christensen Theodore, Cottrell David and Baker Richard. (2013) Advanced Financial Accounting, 10th Edition, McGraw-Hill/ Irwin
3. S.N. Maheshwari and S.K. Maheshwari. (2010) Advanced Accounting Vol. II, 11th Edition, Vikas Publishing Housing, New Delhi

b. Recommended Reading

1. Fischer. M. Paul., Tayler. J. William and Cheng. H. Rita (2011) Advanced Accounting, 11th Edition, Cengage Learning, Boston
2. Richard Lewis and David Pendrill. (2004) 8th Edition, Advanced Financial Accounting, Prentice Hall
3. Warren. S. Carl, Reeve. M. James and Duchac Jonathan (2013) Financial Accounting, 13th Edition, Cengage Learning, Boston

c. Magazines and Journals

1. Management Accountant, The Institute of Chartered Accountant of India (ICAI), monthly.

d. Websites

1. <http://www.icai.org/>
2. <http://www.icfai.org/>

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Course Specifications: Direct Taxation – I

Course Title	Direct Taxation – I
Course Code	COC108A
Course Type	Discipline Core Course
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The course aims to equip students with the essential knowledge of Indian direct taxation to prepare Income tax returns and analyse the tax reforms.

This course deals with the concepts of tax and types of tax system in India. Students are introduced to the concepts of assessee, residential status, heads of income, Income from Salary, Income from House Property. Students are trained on the application of income Tax concepts to determine tax liability and analyse tax reforms.

2. Course Size and Credits:

Number of Credits	04
Credit Structure (Lecture: Tutorial: Practical)	3:0:1
Total Hours of Interaction	85
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

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

- CO-1.** Explain the concepts and principles of direct taxes in India
- CO-2.** Determine the residential status of an Assessee
- CO-3.** Compute taxable income under salary head and tax liability of an Assessee
- CO-4.** Discuss the tax provisions relevant to House Property
- CO-5.** Analyse the impact of tax reforms on Assessee

4. Course Contents

Unit 1 (Introduction to Income Tax): Concept of Fundamentals of Management, Evolution of Management Thought, Scope, Functions Principles of Scientific Management and Principles of Modern Management

Unit 2 (Exempted Incomes): Introduction – Exempted Incomes U/S 10 – Restricted to Individual Assessee.

Unit 3 (Residential Status): Residential Status of an individual – Determination of Residential

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Status – Incidence of Tax – Problems.

Unit 4 (Income from Salary): Meaning – Definition – Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund – Profit in Lieu of Salary – Gratuity – Commutation of Pension – Encashment of Earned leave – Compensation of voluntary retirement – Deductions from Salary U/S 16 – Problems of Income form Salary.

Unit 5 (Income from House Property): Basis of Charge – Deemed Owners – Exempted Incomes form House Property – Composite Rent – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House property.

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	2													2			
CO-2	1		2							1				2			
CO-3	1	1	3	3								1		2			
CO-4			2	3						1				2			
CO-5	1		3										2	2			

3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		32
Demonstrations		03
1. Demonstration using Videos	03	
2. Demonstration using Physical Models / Systems	00	
3. Demonstration on a Computer	00	
Numeracy		30
1. Solving Numerical Problems	30	
Practical Work		00
1. Course Laboratory	00	
2. Computer Laboratory	00	
3. Engineering Workshop / Course/Workshop / Kitchen	00	
4. Clinical Laboratory	00	
5. Hospital	00	
6. Model Studio	00	
Others		10
1. Case Study Presentation	03	
2. Guest Lecture	02	
3. Industry / Field Visit	00	

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4. Brain Storming Sessions	02	
5. Group Discussions	03	
6. Discussing Possible Innovations	00	
Term Tests, Laboratory Examination/Written Examination, Presentations		10
Total Duration in Hours		85

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE (SC1 and SC2), COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation				
Subcomponent ►	Component 1: CE (60% Weightage)			Component 2: SEE (40% Weightage)
	SC1	SC2		
Subcomponent Type ►	Term Test 1 + Term Test 2	Assignment	Quiz (MCQ)/ Lab	40 Marks
Maximum Marks ►	25	25	10	
CO-1	X			X
CO-2	X	X	X	X
CO-3		X		X
CO-4		X		X
CO-5			X	X

The details of SC1 and SC2 are presented in the Programme Specifications Document.

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

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8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Class room lectures
2.	Understanding	Class room lectures
3.	Critical Skills	Assignment
4.	Analytical Skills	Class room, assignment
5.	Problem Solving Skills	Assignment
6.	Practical Skills	Assignment
7.	Group Work	Case study Presentation
8.	Self-Learning	Assignment
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	Case study and group discussions
11.	Presentation Skills	Student Presentations
12.	Behavioral Skills	Group discussions
13.	Information Management	Assignment
14.	Personal Management	Effective Time Management in Learning Process
15.	Leadership Skills	Class room lectures
16.	Ability Enhancement	Assignment and Problem Solving
17.	Skill/Vocational Enhancement	Student Presentations

9. Course Resources**a. Essential Reading**

1. Singhania Vinod (2018) Direct Tax Laws, New Delhi, Taxman's Publication*
2. Singhania Vinod and Singhania Kapil. (2018) Direct Tax Laws and Practice, 54th edition, New Delhi, Taxman's Publications (p) Ltd.,
(Note: Latest Edition to be considered and will be added to library)

b. Recommended Reading

1. Ahuja Girish and Gupta Ravi (2018), Note on Direct Taxes, 24th edition, Bharat Law House Pvt.
2. Mehrotra (2018) Direct Taxes Law and Practices Including Tax Planning and Management and Wealth Tax Assessment Year, 40th Edition, New Delhi, Sahitya Bhavan Publication
3. Lal and Vashisht (2018) Direct Tax, 35th Edition, I K International Publishing House Pvt. Ltd
4. Swamynathan.C, Abhirami, D and Srinivas. G, Income Tax, Kalyani Publishers

c. Magazines and Journals

1. Management Accountant, The Institute of Chartered Accountant of India (ICAI), monthly.
2. Chartered Accounts Today, The Institute of Chartered Accountant of India (ICAI), monthly.

d. Websites

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in

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Course Specifications: Internship

Course Title	Internship
Course Code	COU101A
Course Type	Skill Enhancement Courses
Department	Commerce
Faculty	Management and Commerce

1. Course Summary

The aim of this course is to enable students to experience a working environment of an organization in the selected Industry.

The students visit various departments of an organisation in the selected industry and observe the activities in each of the departments and relate to underlying theoretical concepts. Students are also required to conduct relevant analyses of the organisation and document their learning experience.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	0:0:3
Total Hours of Interaction	90
Number of Weeks in a Semester	15
Department Responsible	Commerce
Total Course Marks	100
Pass Criterion	As per the Academic Regulations/Program Specifications
Attendance Requirement	As per the Academic Regulations/Program Specifications

3. Course Outcomes (COs)

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

CO-1.	Discuss the vision, mission, core values and structure of the organisation in the selected industry
CO-2.	Analyse the business objectives of the Organisation and its Strategic Business Units (SBUs)
CO-3.	Discuss the financial wealth of the organisation using relevant techniques
CO-4.	Discuss the functions, responsibilities and inter-relationships of the department(s) to meet business objectives

4. Course Contents

Unit 1: Introduction to profile, Vision and Mission, Product range of the organisation

Unit 2: Study Organisational structure

Unit 3: Study Functional areas and Operational activities of each of the department(s)

Unit 4: Select a particular function in the department and study the process in detail including the various stake holders involved to ensure smooth work completion

Unit 5: Conduct a detailed financial analysis of the organisation using appropriate techniques

Unit 6: Identify good practices and provide suggestions for the department(s)

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Unit 7: Prepare and present internship report in the prescribed format

5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3	2												3			
CO-2		1	2	3							2		1	3			
CO-3				3		2	2							3	2	2	
CO-4				2	1		3	2	2	2	2	1		3		2	1
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to face interaction		10
Industry Internship		80
Field work	40	
Report Writing	20	
Presentation preparations	10	
Evaluation of Report and Presentations	10	
Total Duration in Hours		90

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com (Hons) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE, COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation		
	Component 1: CE (60% Weightage)	Component 2: SEE (40% Weightage)
Subcomponent ▶	CE	SEE
Subcomponent Type ▶	Presentation	Internship Report
Maximum Marks ▶	60	40
CO-1	□	□
CO-2	□	□
CO-3	□	□
CO-4	□	□

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The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document/Programme Specifications document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Internship
2.	Understanding	Internship
3.	Critical Skills	Internship
4.	Analytical Skills	Internship
5.	Problem Solving Skills	Internship
6.	Practical Skills	Internship
7.	Group Work	---
8.	Self-Learning	Internship Report
9.	Written Communication Skills	Internship Report, Logbook/Internship Diary
10.	Verbal Communication Skills	Presentation
11.	Presentation Skills	Presentation
12.	Behavioral Skills	Interaction with employees of the organization
13.	Information Management	Internship Report
14.	Personal Management	Internship
15.	Leadership Skills	Effective management of learning, time management, achieving the learning outcomes

9. Course Resources

a. Essential Reading

1. Class Notes of Principles of Management
3. Organisation website
4. Organisation documents
5. Study on the Industry sectors

b. Recommended Reading

c. Magazines and Journals

1. Journal of Human Resources, University of Wisconsin press

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Course Specifications: Training

Course Title	Training
Course Code	COU102A
Course Type	Skill Enhancement Course
Department	Management Studies
Faculty	Management and Commerce

1. Course Summary

The aim of this module is to make a student undergo training course or certification program to develop proficiency. The student will choose a topic for Training or certification program and undergo training in a professional setup. The student should develop a report and make a presentation on his/her training or certification program undergone.

2. Course Size and Credits:

Number of Credits	03
Credit Structure (Lecture: Tutorial: Practical)	0:0:3
Total Hours of Interaction	90
Number of Weeks in a Semester	15
Department Responsible	Management Studies
Total Course Marks	100
Pass Criterion	As per the Academic Regulations
Attendance Requirement	As per the Academic Regulations

3. Course Outcomes (COs)

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

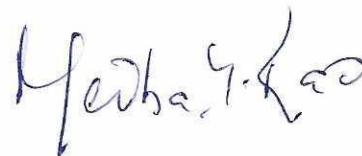
- CO-1.** Identify a management related training in their area of study / Certification course through various MOOC websites
- CO-2.** Develop MOOC / Certification Program Notes to meet ILO
- CO-3.** Analyze student feedback to initiate corrective actions in his/her teaching/training
- CO-4.** Apply the acquired skills from the training / certification Program

4. Course Contents

Unit 1: Intended Learning Objectives

Unit 2: Training / MOOC/ Certification Content

Unit 3: Assessment Methodology



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5. Course Map (CO-PO-PSO Map)

	Programme Outcomes (POs)													Programme Specific Outcomes (PSOs)			
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12	PO-13	PSO-1	PSO-2	PSO-3	PSO-4
CO-1	3	2												3			
CO-2		1	2	3							2		1	3			
CO-3				3		2	2							3	2	2	
CO-4				2	1		3	2	2	2	2	1		3		2	1
3: Very Strong Contribution, 2: Strong Contribution, 1: Moderate Contribution																	

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to face interaction		10
Industry Internship		80
Field work	40	
Report Writing	20	
Presentation preparations	10	
Evaluation of Report and Presentations	10	
Total Duration in Hours		90

7. Course Assessment and Reassessment

The details of the components and subcomponents of course assessment are presented in the Programme Specifications document pertaining to the B.Com.(Hons.) Programme. The procedure to determine the final course marks is also presented in the Programme Specifications document.

The evaluation questions are set to measure the attainment of the COs. In either component (CE or SEE) or subcomponent of CE, COs are assessed as illustrated in the following Table.

Focus of COs on each Component or Subcomponent of Evaluation		
	Component 1: CE (60% Weightage)	Component 2: SEE (40% Weightage)
Subcomponent ▶	CE	SEE
Subcomponent Type ▶	Presentation	Training Report
Maximum Marks ▶	60	40
CO-1	□	□
CO-2	□	□
CO-3	□	□
CO-4	□	□

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Approved by the Academic Council at its 26th meeting held on 14 July 2022

The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of COs in each component of assessment in the above template at the beginning of the semester.

Course reassessment policies are presented in the Academic Regulations document.

8. Achieving COs

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Training / certification
2.	Understanding	Training / certification
3.	Critical Skills	Training / certification
4.	Analytical Skills	Training / certification
5.	Problem Solving Skills	Training / certification
6.	Practical Skills	Training / certification
7.	Group Work	---
8.	Self-Learning	Training / certification Report
9.	Written Communication Skills	Training / certification, Logbook/Internship Diary
10.	Verbal Communication Skills	Presentation
11.	Presentation Skills	Presentation
12.	Behavioral Skills	Interaction with employees of the organization
13.	Information Management	Training / certification Report
14.	Personal Management	Training / certification
15.	Leadership Skills	Effective management of learning, time management, achieving the learning outcomes

9. Course Resources

a. Essential Reading

1. Class Notes on selected Training / MOOC / Certification course

b. Recommended Reading

NA

c. Magazines and Journals

NA

d. Websites

1. <https://nptel.ac.in/>
2. <https://swayam.gov.in/>
3. <http://www.coursera.org>
4. <http://www.edx.org>

e. Other Electronic Resources

EBSCO, SSRN, Google Scholar

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Course Specifications: Environmental Studies

Course Title	Environmental Studies
Course Code	BTN101A
Department	Biotechnology
Faculty	Life and Allied Health Sciences

1. Course Summary

The aim of this course is to invoke awareness among students about the burning global environmental issues.

The course exposes the students to various problems associated with abuse of natural resources. The concepts of ecosystems, biodiversity and its conservation and environmental pollution will be discussed. The course emphasizes social issues associated with the environment, and the impact of human population on the environment.

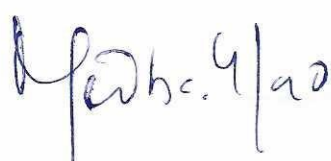
2. Course Size and Credits:

Number of credits	02
Total hours of classroom interaction	30
Number of tutorial hours	00
Number of semester weeks	16
Department responsible	Department of Biotechnology
Course marks	Total: 50
Pass requirement	As per academic documents
Attendance requirement	As per university regulations

Teaching, Learning and Assessment**3. Course Outcomes**

After undergoing this course students will be able to:

- CO1.** Illustrate the multidisciplinary nature of environmental studies and recognize the need for public awareness
- CO2.** Explain the various natural resources and their associated problems, ecosystem, and environmental pollution
- CO3.** Analyse the concept of ecosystem and classify various types
- CO4.** Compare biodiversity at local, national and global levels
- CO5.** Discuss various social issues pertaining to environment including sustainable development and energy issues



4. Course Contents

Natural resources: **Forest resources:** Use and over-exploitation, deforestation, **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems, Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity. **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Ecosystems: Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries).

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

Environmental Pollution: Definition, causes, effects and control measures of: Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution, Solid waste management: Causes, effects and control measures of urban and industrial wastes, Role of an individual in prevention of pollution.

Disaster management: floods, earthquake, cyclone and landslides

Social Issues and the Environment: From unsustainable to sustainable development, Urban problems and related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people; its problems and concerns.

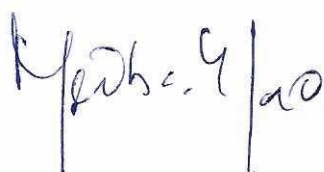
Environmental ethics: Issues and possible solutions, climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Case studies, Wasteland reclamation, Consumerism and waste products, Environmental Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness. Human Population and the Environment: Population growth, variation among nations, Population explosion

5. CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO3	PSO4
CO-1	3				1				2	3			3	1	1
CO-2	3				1				2	3			3	1	1
CO-3	3				1				2	3			3	1	1
CO-4	3				3			1	3	3	1		3	1	1
CO-5	3				3			1	3	3	1	1	3	1	3
3: High Influence, 2: Moderate Influence, 1: Low Influence															

6. Course Teaching and Learning Methods

Teaching and Learning Methods	Duration in hours	Total Duration in Hours
Face to Face Lectures		25
Demonstrations		02
1. Demonstration using Videos	02	
2. Demonstration using Physical Models/Systems		
3. Demonstration on a Computer		
Numeracy		
1. Solving Numerical Problems		
Practical Work		
1. Course Laboratory	25	
2. Computer Laboratory		
3. Engineering Workshop/Course Workshop/Kitchen		
4. Clinical Laboratory		
5. Hospital		
6. Model Studio		
Others		
1. Case Study Presentation		
2. Guest Lecture		
3. Industry/Field Visit		
4. Brain Storming Sessions		
5. Group Discussions		
6. Discussing Possible Innovations		
Term test and Written Examination		03
Total Duration in Hours		30



7. Course Assessment and Reassessment

The components and subcomponents of course assessment are presented in the Academic Regulations document pertaining to the Programme. The procedure to determine the final course marks is also presented in the Academic Regulations document as well.

The assessment questions are set to test the course learning outcomes. In each component or subcomponent, certain Course Outcomes are assessed as illustrated in the following Table.

Focus of Course Learning Outcomes in each component assessed		
	CE (50% Weightage)	SEE (50% Weightage)
	SC Innovative Assignment	SEE
	25 Marks	25 Marks
CO-1	□	□
CO-2	□	□
CO-3	□	□
CO-4		□
CO-5		□

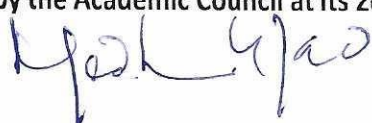
The Course Leader assigned to the course, in consultation with the Head of the Department, shall provide the focus of course outcomes in each component assessed in the above template at the beginning of the semester.

Course reassessment policies are also presented in the Academic Regulations document.

8. Achieving Course Learning Outcomes

The following skills are directly or indirectly imparted to the students in the following teaching and learning methods:

S. No	Curriculum and Capabilities Skills	How imparted during the course
1.	Knowledge	Classroom lectures
2.	Understanding	Classroom lectures, self-study
3.	Critical Skills	Assignment
4.	Analytical Skills	Assignment
5.	Problem Solving Skills	Assignment, Examination
6.	Practical Skills	Assignment
7.	Group Work	--
8.	Self-Learning	Self-study
9.	Written Communication Skills	Assignment, examination
10.	Verbal Communication Skills	--
11.	Presentation Skills	--
12.	Behavioral Skills	--
13.	Information Management	Assignment
14.	Personal Management	--
15.	Leadership Skills	--



9. Course Resources

a. Essential Reading

1. Class Notes
2. Bharucha, E., 2004, *Environmental Studies*, New Delhi: University Grants.
3. Ahluwalia, V.K., 2013, *Environmental Studies: Basic concepts*, The Energy and Resources Institute (TERI).

b. Recommended Reading

1. Jadhav, H., Bhosale, V.M., 1995, *Environmental Protection and Laws*, Delhi: Himalaya Publishing House.

c. Magazines and Journals

<https://www.omicsonline.org/environmental-sciences-journals-impact-factor-ranking.php>

d. Websites

https://www.sciencedaily.com/news/earth_climate/environmental_science/

e. Other Electronic Resources

<http://www.globalissues.org/issue/168/environmental-issues>



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