

**Year of Introduction: 2019-20**

**PG Diploma in Commerce:**

<b>Sl. No.</b>	<b>Course Name</b>	<b>Semester</b>	<b>Paper Title</b>
1.	Post Graduate Diploma In Banking And Insurance Management	I	Banking & Insurance Law
		II	Practice Of General Insurance
		III	Bank Management
		IV	Risk Management In Banking
2.	Post Graduate Diploma In Tax Management	I	Tax Legislation –I (Income Tax)
		II	Tax Legislation –II (Income Tax)
		III	Goods And Service Tax
		IV	Goods And Service Tax And Custom Duty
3.	Pg Diploma In Entrepreneurship Development	I	Entrepreneurship Development
		II	Institutional Support Systems For Entrepreneurship
		III	Preparation Of Project Proposal (Entrepreneurial Opportunities And Business Plan)
		IV	Support System For Entrepreneurship
4.	Post Graduate Diploma In Ind. AS And IFRS	I	Accounting Standards- Part 1
		II	Accounting Standards- Part 2
		III	Accounting Standards- Part 3
		IV	Accounting Standards- Part 4

# **Post Graduate Diploma in Marketing Management**

**First Semester**  
**PAPER I: Visual Merchandising**

**UNIT-I: Introduction**

Introduction to visual merchandising, Purpose and principles of visual merchandising, Visual merchandising and display, Elements of visual merchandise.

**UNIT-II: Preparation for Display**

Prepare to display products, Label display of products, Arrange and maintain products for display, Interpret design briefs for retail displays.

**UNIT-III: Execution of Display**

Get hold of merchandise and props to be featured in retail displays, Organize staff to display the products, Assess how effective displays are in retail environment, Monitor the work and people involved.

**UNIT-IV:** Outcomes of Visual Merchandise, Success in visual merchandising, Mistakes to be avoided in a display, recent trends in visual merchandising, Case studies

**References:**

1. Ebster, Claus (2011): 'Store Design and Visual Merchandising: Creating Store Space That Encourages Buying', Business Expert Press, New York
2. Bhalla, Swati (2010): 'Visual Merchandising', Tata McGraw Hill, New Delhi
3. Bailey, Sarah (2014): 'Visual Merchandising for Fashion', Bloomsbury Publishing Pie, UK

## **Second Semester**

### **PAPER II: RETAIL MANAGEMENT**

#### **UNIT-I**

**Introduction to retailing:** Definition and scope, evolution of retailing, types of retail, trends in retailing industry, benefits of retailing, retailing environment.

#### **Unit-II**

**Retail purchasing and pricing:** Purchase management:- Merchandise purchasing, open to buy, open to buy planning, analyzing the merchandise performance, Pricing strategies:-every day pricing, competitive based pricing, price skimming, market-oriented pricing, marginal cost pricing. Retail price strategies: - mark-up pricing, vendor pricing, competitive pricing, psychological pricing.

#### **Unit-III**

**Retail marketing and promotion:** Nature and scope: relationship marketing, market strategies, retail research Understanding the retail customer:- retail market, population analysis, demographic analysis, consumer behavior Retail promotion Mix: - Retail promotion programme, retail advertising media, promotional budget. Customer services: - customer services, services quality gaps, service recovery.

#### **Unit-IV**

**Information system in retailing:** Acquiring and using information strategies, technology in retail, information sources, and retail information system.

#### **Reference**

1. Lusch and Dunne “ Retail Management” South- Western Publishing, 2002
2. Pradhan, Swapna “ Retailing Management" Tata Mcgraw Hill Publications, 2011
3. Vedamani, Gibson “ Retail Management” Jaico Publications, 2012
4. Rabolt and Judy “Concepts and Cases in RetailandMerchandise Management" Fairchild Publications, 1997

## Third Semester

### PAPER III: FOOD MARKETING

#### UNIT I

**Food Industry:** The science of food-Introduction to food processing-Food industry-Over view of the Global Food Industry and Indian scenario. Introduction to food marketing-analysis of food markets, food consumption and marketing-market development and demand expansion.

#### UNIT II

**Demand for Food:** Factors influencing demand for food-changes in population, income, tastes and preferences, family size, urbanization. Gender issues, Drivers of change Food Value Chain, Institutions and Government Food Policies.

#### UNIT III

**Food Strategic Management:** Application BCG Metric, Ansoff Matrix, Porter's 5 forces, Porter's generic strategy.

#### UNIT IV

Food Distributing: case studies. Macdonald, GM Foods, Pizza Hut, KFC, Maggi and other multinational companies operating in different regions of the world.

#### Reference:

1. Food Marketing- L.B. Darrah (Ronald Press Company).
2. Marketing Structure for selected process food products in USA, Sweden, Denmark, Norway, Canada and UK-USDA publications.
3. Modern Marketing of farm products-Martinson (Interstate Press)
4. Marketing perishable food products-Adems and Arther
5. The story of Macdonald-2000
6. Chopra-Evolution of food policy in India Oxford 1981
7. Martin Ravillion-Markets and farmers-Ctarendon Press Oxford 1987
8. IFPRI-Reports and publications.

## **Fourth Semester**

### **PAPER IV: SERVICES MARKETING**

#### Unit-I

INTRODUCTION TO SERVICE MARKETING - Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.

#### Unit-II

SERVICE CONSUMER BEHAVIOUR- Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions,

#### Unit-IV

THE SERVICE DELIVERY PROCESS-Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits

#### Unit-IV

STRATEGIC ISSUES IN SERVICE MARKETING- Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services-How to Create a positioning Strategy, Developing and maintaining Demand and Capacity.

#### Reference:

1. Adrhian Payne, The Essence of Marketing New Delhi, Prentice Hall of India Pvt. Ltd., yr.2001.
2. Chistopher lovelock, Services Marketing, 4th edn, Pearson Education Asia, 2001.
3. K. Douglas Hoffman, John. E.G. Bateson, Essentials of Service Marketing, 2nd edn, Thomson – South Western yr.2002.
4. Helen Woodroffe – Services Marketing, Mcmillan India Ltd., yr 1997.
5. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
6. Julian J.Gibars, Building buyer Relationship; Macmillan India Ltd., 1998.

7. Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata Mcgraw Hill Publishing Co. yr. 2000.

**Post graduate Diploma in Human Resource Management**

## **First Semester**

### **PAPER I HUMAN RESOURCE MANAGEMENT AND INFORMATION SYSTEM**

Objectives: Make the students to understand the interface of the Human Resources function with Operations, Marketing, and Finance functions and to impart knowledge on information systems and its relevance to business decisions.

UNIT I : Human Resource Philosophy - Changing environments of HRM – Strategic human resource management - Using HRM to attain competitive advantage - Trends in HRM - Organisation of HR departments - Line and staff functions - Role of HR Managers.

UNIT II: Employment planning and forecasting – Recruitment, selection process Sources-Induction-Oriented & Training - Management Development - On-the-job and off-the-job-Management Developments - Performance appraisal in practice. Managing careers : Career planning and development - Managing promotions and transfers.

Unit III : Establishing Pay plans : Basics of compensation - factors determining pay rate - Statutory benefits - non-statutory (voluntary) benefits - Labour relations – Industrial relation-Discipline administration - grievances handling - managing dismissals and separation.

UNIT IV: Foundations of Information Systems: A framework for business users – Roles of Information systems - System concepts - Organization as a system - Components of Information Systems - IS Activities - Types of IS-HRIS: Function, Usage and Application.

#### References

1. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India
2. James A O'Brien, "Management Information Systems", Tata McGraw Hill.
3. VSP Rao, Human Resource Management : Text and cases, First edition, Excel Books
4. Waman S Jawadekar , "Management Information System Text and cases", TMH

## **Second Semester**

### **PAPER II HUMAN RESOURCE PLANNING AND AUDIT**

Objectives: To help students understand the Human Resource Planning, its important and techniques to identify the optimum number of human resource for efficient human resource function related decisions.

UNIT I: Basics in HR Planning : Macro Level Scenario of HRP, Concepts & Process of HRP, Considerations – Technology, Finance, Product Demand.

UNIT II: HR Planning -Methods & Techniques: Demand Forecasting: Managerial Estimates, Trend Analysis, Markov Analysis, Utilization Analysis: Work Study, Job Analysis, Supply Forecasting: Inventory Analysis, Wastage Analysis, Balancing Supply & Demand, Issues of Shortage & Surplus.

UNIT III: Human Resource Information System (HRIS)- Need- Importance- Process Practical Usage- Practice in Indian Corporate - Introduction to SAP and PeopleSoft.

UNIT IV: Job Analysis & Job Evaluation: Job Analysis – Concepts, Process, Job description, Job Specification, Uses , Limitations, Job Evaluation – Concepts, Methods, Limitations.

UNIT V: Measurement of HR Planning: HR Audit, HR Accounting. HR Plan - Implementation Strategies: Recruitment , Redeployment, Redundancy, Retention, Productivity Plan, Training Plan, Career Plan, Succession Plan, Compensation Plan.

#### **REFERENCES**

1. Bell D J: Planning Corporate Manpower
2. Bennis M.& J Casson : The Manpower Planning Handbook, McGraw Hill.
3. Pettman B.O. & G Tavemeir : Manpower Planning Workbook, Gower
4. Walker J W: Human Resource Planning, MGH

## **Third Semester**

### **PAPER III Employer Branding**

Course Content:

Unit – I: Employer branding: Brand- basics- Brand ideals- Brand elements– Brand dynamics– Brand and it's stakeholders

Unit – II: Integrated Model: Concept of employer brand, needs and aspiration of employees, managerial challenges, role of leadership, developing employer brand concept, strategic perspective of employer brand

Unit – III: Brand fundamentals: Benefits – Brand analysis – Brand value – Brand positioning and differentiation – Brand management and development– Brand life cycle– Branding process

Unit – IV: Employer brand insight and positioning Employee insight- Labour market insight– Brand identity – Brand integration– Positioning model– Brand vision model– Employee value proposition– Measuring employer brand

#### **REFERENCES**

1. Simon Barrow, Richard Mosley, The employer brand: Bringing the best of brand management to people at work, Wiley
2. Hugh Davies, Employer Branding, Book pal
3. Wheeler Aina, Designing brand identity: An essential guide for the whole branding team
4. Helen Rosethorn, The employer brand, Gower
5. Cyrill Ting, AV Akademikerverlag, Employer branding and the employee-life-cycle: How to be attractive employer

## **Fourth Semester**

### **PAPER IV COMPENSATION AND BENEFITS**

Objectives: This course aims at providing key concepts related to compensation management, which is an integral part of human resources management, and, from the point of view of employees, probably its most important part.

UNIT I: Compensation and Organisational Strategy – Lifestyle and Compensation – Pay and Social Class – Reward System – Compensation System – Compensation Dynamics – Rates of Pay – Compensation Program – Jobs and Pay in India

UNIT II: Strategic and Tactical Compensation Issues – Employees - a Critical Resource – Division of Labour – Pay Relationships – Legislation and Compensation – Indian Legal System – Minimum Wages Act, Employee Compensation Act, Apprenticeship Act, Bonus Act

UNIT III: Job Analysis – Gaining Employee Acceptance – Collecting and Describing Job Data – Job Facts – Job Contract – Elements of Job Descriptions – Job Requirements and Pay – Job Evaluation – Job Ranking – Market Pricing Approach – Maturity Curve Method.

UNIT IV: Polit Factor Method of Job Evaluation – Job Evaluation Committee – Determining the Need for a Survey – Preparing for the Survey – Identifying Survey Methods – Designing the Survey – Using Third Party Surveys

UNIT V: Pay Structure Architecture – Pay for Performance – Application of Motivation Theories – Merit Pay – Performance Appraisal Issues and Opportunities – Designing a Pay Structure – Short Term Incentives – Premium and Differentials – Individual Based Bonus and Rewards- Long Term Incentive and Deferred Compensation Plan – Executive Compensation – International Competition – Benefits Administration – Employee Benefits – QWL and Pay Administration

#### **REFERENCE**

Richard I. Derson, “Compensation Management”, Pearson Education,

## **Post Graduate Diploma in Banking and Insurance Management**

## **First Semester**

### **PAPER I - BANKING & INSURANCE LAW**

Module 1: Banking legislation in India: Banking Regulation Act, 1949: objectives , Scheme of the act, application of the act, general Provisions in the Act, interpretation of various terms, Suspension of Business and Winding up of banking. The Negotiable Instruments Act, 1881, Characteristics of Negotiable Instruments.

Module 2: Central Banking in India: RBI Act 1935, Legal Framework of Regulation of Banks, Reserve Bank of India, Structure, Nationalization, Management, Functions of the Bank, Different Departments of the Reserve Bank of India, Reserve Bank and inflation. Policy of Reserve Bank: Current and Past Policies. Reserve Bank and Central Government.

Module 3: Insurance Contract and Indian Market Conditions - Nature of Insurance Contract - Features of Insurance Contract - Types of Insurance - Concept of Intermediaries – Market Players and their Roles -agents, Brokers, Surveyors & Loss Assessors, Health Third Party Administrators, Certification of Insurance Professionals, Training Organizations.

Module 4: Regulatory Environment – Specific Legislations Regulation of Insurance Business, Insurance Act, Insurance Regulatory and Development Act, Powers and Functions of IRDA, Relevant Regulations and Guidelines issued by IRDA, Licensing, Audit & Supervision, Investments, Amalgamation and Transfer, Grievance Redressal , Rural and Social Sector obligations, Micro Insurance, Financial inclusion, Product

#### **Reference:**

1. Banking Theory Law and Practice -Gorden and Natarajan
2. Banking Theory Law and Practice -S.P. Srivastava
3. Banking and Financial Awareness -KiranPrakashan
4. Banking Theory: Law and Practice-R. Rajesh, T Sivagnanasithi
5. Banking Theory Law & Practice- Sundharam
6. Elements of Banking and Insurance- Sethi J
7. M. N. Srinivasan : Principles of Insurance Law, Wadhwa& Co.
8. Rajiv Jain : Insurance Law and Practice, Vidhi Publication Private Limited
9. . Taxmann : Insurance Manual, Taxmann Publication Private Limited
10. . Bharat : Manual of insurance Laws, Bharat Publication Private limited
11. . Dr. Avtar Singh : Law of Insurance, Universal Publication Pvt. Limited

## **Second Semester**

### **II PAPER – PRACTICE OF GENERAL INSURANCE**

Module 1: Introduction to General Insurance: Introduction of Indian Insurance Market- Structure, classification, salient features of Indian general insurance market- development of international insurance market – global relationship – types of roles in insurance industry- regulatory- insurerre insurer and Retrocessionairre- insured –intermediary-ancillary role.

Module 2: General Insurance products- Part1 (Fire and Marine Insurance): Fire insurance CoverageExclusions- Conditions of fire insurance policy –coverage under special policies – Marine insurance coverage – Marine insurance Act 1938- types of marine insurance policy- Marine hull policy.

Module 3: General Insurance products( Motor Liability, Personal Accident and Speciality)- Motor insurance policy- Important documents- Types of Policies- Liability- Motor Claims and Procedures- Legal Liability Policy- Public and Product Liability Insurances- Personal Accident insurance- Health Insurance.

Module 4: General Insurance Products (Engineering and other Insurances)- Classes of Engineering insurance- Burglary insurance- Baggage insurance- Fidelity Guarantee insurance- Jeweller's Block insurance – Crime insurance- Aviation insurance- Satellite insurance – Oil and Energy Risks insuranceMicro insurance.

Book for Reference:

1. General Insurance- John Magee and David Bicklhaupt
2. Operational transformation of General Insurance Industry during the period 1950 to 1990 and beyond, R.D.Samarth.
3. Study of Distribution Functions in General Insurance and Role of Intermediaries, ArunAgarwal/ P R Rao.
4. General Insurance for Information Tecnology Professional. Martin Frappoli.

## **Third Semester**

### **III PAPER -BANK MANAGEMENT**

Module 1: Nature of Banking Business: Socio, Economic and legal environment of banking business in India – official regulation and control over banks in India: Banking Regulation Act, 1949, Reserve Bank of India Act, 1934, Banking companies Act, 1970 etc – Diversification of Banking in India.

Module 2: Forms of Banking: Branch Banking, Unit Banking, Group Banking Chain Banking, Banking, correspondent Banking. Process of Bank Management; Branch location policies and decisions, organizational Structure of Commercial Banks in India Department set up of head office, Zonal Office, Regional office and Branch offices. Delegation of authority in banks,

Module 3 :Bank Balance Sheet: Management of assets and liabilities in banks – Profitability and Productivity in banks – Management of large sized branches and rural branches. Internal control and Performance budgeting system – Management Information system- Income Recognition and asset classification norms

Module 4: Human Resource Development in Banks: Manpower Planning, Recruitment, Training, Promotion, Motivation, Bank Marketing: Product Planning and Development. Computerization of Banks: Need, application, progress, problems. Current Issues and Problems of Management of Banks in India.

Book for Reference:

1. Advanced Bank Management- IIBF (Indian Institute of Banking and Finance)
2. Bank Financial Management -IIBF (Indian Institute of Banking and Finance)
3. Bank Management and Financial Services-Peter Rose , Sylvia Hudgins
4. Advanced Bank Management-N.S.Toor&Arundeeep Singh
5. Bank Management- Timothy W. Koch
6. Principles and Practices of Banking- IIBF (Indian Institute of Banking and Finance)

## **Fourth Semester**

### **IV PAPER –RISK MANAGEMENT IN BANKING**

Module 1: Definition of Risk- Risk Management- Objectives, Functions, and Importance, Risk in Banking Business Type of Risks-. Credit Risk, Market Risk and Operational Risk.

Module 2: - Risk Management Practices in India, Role of RBI in Risk Management in Banks- The BASEL Committee on Banking Supervision-Global Financial Crisis and the Indian Banking Sector.

Module 3: Derivatives - Origin, growth and Types of Derivatives – Benefits of Derivatives Market – Criticism of Derivatives- Forwards, Futures and Options – Basic features – Classification of Futures -Options- Types of options contracts- Role of Futures & Options Market –Swaps –Meaning – Currencyswaps –Interest Rate Swaps.

Module 4: Credit Derivatives- Origin- Meaning- Types of Credit Derivatives- Credit Derivatives and Guarantees- Development of Cds Market in India.

Book for Reference:

1. Risk Management-Insurance and Derivatives-Kotreshwar G
2. Risk Management Insurance-Mark.S. Dorfman
3. Introduction to Risk Management insurance-Mark S. Dorfman , David a. Cather
4. Fundamentals of Risk and Insurance- Emmett J. Vaughan, Therese Vaughan
5. Risk Management in Banking-Joel Bessis
6. Theory and Practice of Treasury & Risk Management in Banks- Indian Institute of Banking & Finance
7. Risk Management In Banking And Insurance-S. B. Verma , Y. Upadhyay , R. K. Shrivastawa

## **Post Graduate Diploma in Tax Management**

## **First Semester**

### **Paper 1: Tax Legislation –I (Income Tax)**

#### **Module 1**

Basic Concepts, residential Status and scope of total income, Income which do not form part of total income, Agriculture, Income.

#### **Module 2**

**Heads of income:** Income from Salaries and Income from House Property.

#### **Module 3**

Income from Business & Profession; Capital Gains and Income from Other sources.

#### **Module 4**

Aggregation of income, Clubbing of Income; Set off and carry forward of losses, deductions from gross total income, computation of total income and tax payable

#### **References**

1. Direct Taxes Law and Practice : Dr. H.C Mehrotra
2. Direct Taxes : B.B Lal and N. Vashisht
3. Direct Taxes : G. Sekar

## **Second Semester**

### **Paper 2: Tax Legislation –II (Income Tax)**

#### **Module 1**

Provision for filling return of income and self assessment , advance tax and TDS and introduction to TCS and the concept of Tax Planning, Tax avoidance and Tax evasion.

#### **Module 2**

Appeals and revision, Penalties, Offences and prosecution, Miscellaneous provisions, Income tax authorities.

#### **Module 3**

Non-resident taxation, Double taxation relief, Transfer pricing and other anti avoidance measures , Advance rulings.

#### **Module 4**

Equalization levy, Overview of model tax conventions, Application and interpretation tax treaties, Fundamentals of base erosion and profit shifting.

#### **References**

1. Direct Taxes Law and Practice : Dr. H.C Mehrotra
2. Direct Taxes : B.B Lal and N. Vashisht
3. Direct Taxes : G. Sekar

## **Third Semester**

### **Paper 3: Goods and Service Tax**

#### Unit 1

Concept and understanding the objectives of GST; Impact on the Indian economy, exports From India -GST is the driving force for economic reforms; GST as an enabler for robust Economic development in the country

#### Unit 2

Understanding the GST Law; Concept of Supply, levy of tax, concept of taxation, person Responsible for taxation, point of levy of tax, concept of place of supply, applicability of CGST, IGST and SGST with case studies

#### Unit 3

Understanding the Act and Rules:

Central GST Act; Interstate GST Act; State GST Act; Union Territory GST Act

Understanding Relevant Rules:

GST Registration Rules; GST Return Rules; GST Refund Rules; GST Invoice Rules; GST Payment Rules; Input Tax Credit Rules; Transition Rules; GST Composition Rules; GST Valuation Rules

#### Unit 4

Registration- persons liable for registration, persons not liable for registration, compulsory registration, procedure for registration, special provisions for grant registration in case of non - resident taxable person and casual taxable person, cancellation of registration.

#### **Reference:**

01. Goods and Service Tax : Rajat Mohan (CA), Harsh vardhan .
02. Goods and Service Tax : Dr. H. C. Mehrotra, Prof. V.P. Agarwal,  
Dr. S.K. Batra.
03. GST Ready Rockers : CA. Keshav R Garg
04. [www.icai.org](http://www.icai.org)

## **Forth Semester**

### **Paper 4: Goods and Service Tax and Custom Duty**

#### Module 1

Accounts and Records – person required to maintain his books of accounts- Accounts and records required to be maintain- How the accounts and records will be maintained- audit of accounts- period of retention of accounts.

#### Module 2

E-Way Bill- Meaning, Benefits- time of E-Way Bill is required to be generated- special provision where e-way bill needs to be generated- information to be furnished in e-way bill – person is mandatorily required to generate e-way bill- unique e-way bill number- consolidated e-way bill- cancellation of e-way bill.

#### Module 3

Assessment and Audit- Self assessment,- provisional assessment - scrutiny of returns- assessment of non- filer of returns- assessment of unregistered person- Audit by Tax authorities- special audit of accounts.

#### Module 4

**Customs Duty:** Meaning- Notified Goods- Specified Goods- Prohibition of Importation and Exportation under section 11 – Types of Customs duty- Computation of Assessable Value and Customs duty.

#### Reference:

01. Goods and Service Tax : Rajat Mohan (CA), Harsh vardhan .
02. Goods and Service Tax : Dr. H. C. Mehrotra, Prof. V.P. Agarwal,  
Dr. S.K. Batra.
03. GST Ready Rockers : CA. Keshav R Garg
04. [www.icai.org](http://www.icai.org)

**PG DIPLOMA IN ENTREPRENEURSHIP DEVELOPMENT**

## **First Semester**

# **ENTREPRENEURSHIP DEVELOPMENT**

### **OBJECTIVE**

The objective of the course is to make students understand the nature of entrepreneurship, and its importance to business. To impart basic entrepreneurial skills and understandings to run a business efficiently and effectively.

### **Unit 1**

The Entrepreneur – Meaning and Importance– Evolution – Factors influencing Entrepreneurship: Psychological, Social, Economic, And Environmental Factors - Characteristics of an entrepreneur– Development of Entrepreneur ecosystem - Entrepreneurship in a Developing Economy

### **Unit 2**

Entrepreneur and Entrepreneurship – Types of Entrepreneur: based on Type of Business, Use of Technology, Motivation, Growth, Stages – New Generation of Entrepreneur: Social Entrepreneurship, Edupreneurship, Health Entrepreneurship, Tourism Entrepreneurship, Export Entrepreneurship, Women Entrepreneurship and Logistic Entrepreneurship-

### **Unit 3**

Innovation and creativity: creativity and entrepreneurship, steps in creativity – Innovation and Inventions – skill of an entrepreneur – decision making and problem solving -

### **Unit 4**

Meaning and Concept of Entrepreneurial Competency - Developing Entrepreneurial Competencies -Entrepreneurial Culture- Entrepreneurial Motivation -Entrepreneurial Values, Ethics and Attitudes – Culture and Society- Risk Taking Behavior

### **REFERENCES**

1. Csikszentmihalyi, M. (2006) ‘A systems perspective on creativity’, in Henry, J. (ed) *Creative Management and Development*, 3rd edn, London, Sage.
2. Khanka.S.S, (2014), *Entrepreneurial Development*, 5th Edition, S.Chand Publication, New Delhi.
3. NuzhathKhatoon, (2016), *Entrepreneurial Development*, 1st Edition, Himalaya Publishing House, New Delhi.
4. Patrick Dawson, (2014), *Managing Change, Creativity and Innovation*, SAGE Publications Ltd; Second edition
5. Dr. P. Rizwan Ahmed, (2015),*Creativity and Innovation Management* ,Margham

Publications, Chennai.

6. Srinivasan.N.P, Gupta.C.B, (2015), Entrepreneurial Development, Sultan chand publications, New Delhi.

7. Steven Rogers, (2014), Entrepreneurial Finance, 3rd edition, McGraw Hill Education, New Delhi.

8. Taylor, E. (1996) 'Introduction to innovation', in *Innovation, Design, Environment and Strategy*, Buckingham, Open University Press.

9. Vasant Desai, (2012), Entrepreneurial Development, (2012), Entrepreneurial Development, Himalaya Publishing House, New Delhi.

10. Dr.P.T. Vijayashree&M.Alagammal, (2016), Entrepreneurial Development & Small Business Management, Margham Publication, Chennai.

Second Semester

## **INSTITUTIONAL SUPPORT SYSTEMS FOR ENTREPRENEURSHIP**

### **OBJECTIVE**

This course highlights the organizations which are supporting the entrepreneur by providing various assistance, incentives and guidance. To instruct the financial institutions and commercial banks extending the financial and other assistance to develop entrepreneur for establishing new business.

### **Unit 1**

Assistance to an entrepreneur - New Ventures - Industrial Park / Estate (Meaning, features, & examples) -SSI – Procedure to Start SSI - MSME Policy in India- National Small Industries Corporation (NSIC) - STEP – STED – Nationalised Banks, EXIM Bank and New Generation Banks – Other Financial Institutions –SIDBI — NABARD – IDBI - Modernisation assistance to small scale unit - Special Economic Zone (Meaning, features & examples)

### **Unit 2**

State Financial Corporation's (SFC) – Schemes and Programmes – DIC, Small Industry Development Corporations (SIDCO), TIIC - Women Development Corporations and TAHDCO - DRDA: Roles, Schemes and Programmes –Seed Capital - Venture Capital Funds.

### **Unit 3**

Entrepreneurship Development Support -Agencies for Policy Formulation and Implementation: Small Industries Service Institute (SISI) - Entrepreneurship Development Institute of India (EDII) - National Institute of Entrepreneurship & Small Business Development (NIESBD) - National Entrepreneurship Development Board (NEDB) -KVIC – Commissioner of Cottage Industries – National Institute of Small Industry Extension and Training.

### **Unit 4**

Incentives, Subsidies and Concessions: Meaning of Incentives – Need for Incentive – schemes of Incentives in Operation – Central Investment Subsidy Schemes – Transport Subsidy – Subsidies

and Incentives in Karnataka – Advantages of Incentives and Subsidies - Incentives and facilities to exports entrepreneurs

## **REFERENCES**

1. David.H. Holt, (2016), Entrepreneurship – New Venture Creation, Prentice Hall of India, New Delhi.
2. Datt R, Sundharam KPM (2006) Indian Economy. S. Chand & Company Ltd, New Delhi.
3. Kopardekar D (1974) Financing of Working Capital in Small-Scale industries, S.Chand & Co. Ltd, New Delhi.
4. Khanka.S.S, (2014), Entrepreneurial Development, 5th Edition, S.Chand Publication, New Delhi.
5. Hattangadi, Vidya (2007): Entrepreneurship-Need of the hour Himalaya Publishing House, Mumbai.
6. Murthy C.S.V (2009) “ Small Scale Industries and Entrepreneurial Development”, Himalaya Publishing House, New Delhi.
7. Murthy C.S.V. (2011),E-Commerce: Concepts, Models, Strategies, Himalaya Publishing House, New Delhi.
8. Pandey.I.M, (1996), Venture Capital - the Indian Experience, Prentice Hall of India, New Delhi.
9. Joseph, S.J., (2015), E-Commerce: An Indian Perspective, Fifth Edition, PHI Learning Pvt. Ltd., New Delhi.
10. Singh I, Gupta NS (1971) Financing of Small Industry. Scand& Co Ltd, New Delhi.
11. Srivastava. S.B, (1981), A practical guide to industrial Entrepreneurs, Sultan chand publications, New Delhi.
12. Steven Rogers, (2014), Entrepreneurial Finance, 3rd edition, McGraw Hill Education, New Delhi.
13. Vasant Desai, (2003) “Small Scale Industries & Entrepreneurship”, Himalaya Publishing House, New Delhi.
14. <http://msme.gov.in>
15. <http://www.nsic.co.in>
16. <http://smallindustryindia.com>
17. <http://www.kvic.org.in>

## **Third Semester**

### **PREPARATION OF PROJECT PROPOSAL (Entrepreneurial Opportunities and Business Plan)**

#### **OBJECTIVE**

To explain the prevailing conducive environment in creating new business avenues. To impart essentials of preparing a successful project proposal for new venture.

#### **Unit 1**

Business and environment – overview of business and its environment – environmental scanning and analysis – challenges of new ventures strategies –sources of finance and hurdles.

#### **Unit 2**

Business Plan– Business Plan Preparation –Feasibility analysis of Project: Market and Technical Feasibility – Financial Viability.

#### **Unit 3**

Project Preparation: Concept, Features, Classification of Projects –Project Life Cycle - Project Identification - Project Formulation - Project Design and Network Analysis.

#### **Unit 4**

Project Evaluation - Project Appraisal -Idea Selection - Selection of the Product / Service - Aspects of a Project - Phases of a Project- Project Report - Pro-forma of a Suggested Project Report Preparation.

#### **REFERENCES**

1. Francis Cherunilam, (2012), Business and Government, 15th revised editions, Himalaya Publishing House, New Delhi.
2. Khanka.S.S, (2014), Entrepreneurial Development, 5th Edition, S.Chand Publication, New Delhi.
3. Prasanna Chandra, (1987), Project Preparation, Appraisal and Implementations, Tata McGraw Hill publication, New Delhi.
4. The Staff of Entrepreneur Media, (2015), Write Your Business Plan: Get Your Plan in Place and Your Business off the Ground, Entrepreneur Press, New York.
5. Steven Rogers, (2014), Entrepreneurial Finance, 3rd edition, McGraw Hill Education, New Delhi.
6. T. R. Jain, MukeshTrehan, Ranju Trehan, (2014), Business Environment, VK Global Publications, New Delhi.
7. Vasant Desai, (2012), Entrepreneurial Development, (2012), Entrepreneurial

Development, Himalaya Publishing House, New Delhi.

8. Dr.P.T. Vijayashree & M.Alagammal, (2016), Entrepreneurial Development & Small Business Management, Margham Publication, Chennai.

## **Fourth Semester**

### **SUPPORT SYSTEM FOR ENTREPRENEURSHIP**

#### **Unit 1**

Marketing Support: Marketing institutions and assistance – Export houses- Export oriented zone – Trade houses - E-Commerce: concept and overview – opportunities – problems – roles – recent trends – advancement in e-commerce.

#### **Unit 2**

Business Avenues and Start-Up Policies: Business Opportunities in the Contest of Karnataka and Industrial Policy of the State – Business Incubation Centers – Start-Up Policy Framework and Incentives.

#### **Unit 3**

**Schemes to Promote and Support Entrepreneurship in India:** Startup India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme for Women (STEP), Jan Dhan- Aadhaar- Mobile (JAM), Digital India, Biotechnology Industry Research Assistance Council (BIRAC), Department of Science and Technology (DST), Stand-Up India, Trade related Entrepreneurship Assistance and Development (TREAD), National Skill Development Mission, Science for Equity Empowerment and Development (SEED).

#### **Unit 4**

Successful stories of Entrepreneurs in India- Deerubhai Ambani, Ratan Tata, N.R. Narayana murthy, Azim Premji, Lakshmi Mittal, verghese Kurien, Kiran Mazumdar, Indira Nooyi, Suchi Mukarji.

#### **REFERENCES**

1. Francis Cherunilam, (2012), Business and Government, 15th revised editions, Himalaya Publishing House, New Delhi.
2. Khanka.S.S, (2014), Entrepreneurial Development, 5th Edition, S.Chand Publication, New Delhi.
3. Prasanna Chandra, (1987), Project Preparation, Appraisal and Implementations, Tata McGraw Hill publication, New Delhi.
4. The Staff of Entrepreneur Media, (2015), Write Your Business Plan: Get Your Plan in Place and Your Business off the Ground, Entrepreneur Press, New York.
5. Steven Rogers, (2014), Entrepreneurial Finance, 3rd edition, McGraw Hill Education, New Delhi.
6. T. R. Jain, MukeshTrehan, Ranju Trehan, (2014), Business Environment, VK Global Publications, New Delhi.

7. Vasant Desai, (2012), Entrepreneurial Development, (2012), Entrepreneurial Development, Himalaya Publishing House, New Delhi.
8. Dr.P.T. Vijayashree & M.Alagammal, (2016), Entrepreneurial Development & Small Business Management, Margham Publication, Chennai.

**POST GRADUATE DIPLOMA IN IND AS and IFRS**

## **First Semester**

### **ACCOUNTING STANDARDS Part - 1**

#### **UNIT -1: INTRODUCTION TO ACCOUNTING STANDARDS**

Meaning, definition, and Benefits of Accounting Standards- Standard Setting Process- list of AS- Need for Convergence towards global Standards- IASB- IFRS as global Standards, benefits of convergence with IFRS, convergence to IFRS in India.

#### **UNIT -2: Applicability of Accounting Standards**

Enterprise to which AS apply, implication of mandatory status, Financial items to which AS apply- AS and Income tax Act 1961, income computation and disclosure Standards .

Criteria for classification of non corporate entities as declared by the ICAI, criteria for classification of companies under the companies (Accounting Standards) Rules 2006, list of applicable AS to companies and applicable AS to non corporate entities.

#### **UNIT – 3: Overview of Accounting Standards**

Disclosure of Accounting Policies (AS 1), Valuation of Inventories (AS 2), Cash Flow Statements (AS 3), Contingencies and events occurring after balance sheet date (AS 4), Net profit or Loss for the period , prior period items and changes in Accounting Policies (AS 5 ).

#### **Unit – 4: overview of Accounting Standards**

The effect of changes in foreign exchange rates (AS11), Accounting for Governments grants

(AS 12), Accounting for Investments ( AS 13), accounting for borrowings cost (AS16 ), AND Segment reporting( AS 17).

## **Second Semester**

# **ACCOUNTING STANDARDS Part - 2**

### **UNIT -1: Introduction to IFRS**

IFRS as The global standards, features, constituents of IFRS, Process of Introduction and implementation of IFRS, list of IFRS, Applicability of IND AS.

### **UNIT – 2 Overview of IND AS**

Presentation of financial statements (IND AS 1 ), construction contract ( IND AS 11 ), Income Taxes ( IND AS 12 ), Property, Plant and Equipments ( IND AS 16 ), Lease ( IND AS 17 ) and Revenues ( IND AS 18 ).

### **UNIT – 3: Overview of IND AS**

Employee Benefits (IND AS 19), Related Party Disclosure ( IND AS 24 ), Consolidated and Separate Financial Statements ( IND AS 27), Investment in Associates and Joint Ventures (IND AS 28 ), Financial Reporting in Hyperinflationary Economies ( IND AS 29 ).

### **UNIT – 4: Overview of IND AS**

Earnings Per Share (IND AS 33), Interim Financial Reporting ( IND AS 34 ), Impairment of Assets (IND AS 36), Provisions, Contingent Liabilities and Contingent Assets (IND AS 37), and Intangible Assets ( IND AS 38).

## **Third Semester**

### **ACCOUNTING STANDARDS Part - 3**

#### **UNIT -1: Overview of IND AS**

Investment Property (IND AS 40), Agriculture (IND AS 41), First time adoption of Indian Accounting Standards (IND AS 101), Share based payment (IND AS 102), Business communication (IND AS 103).

#### **UNIT – 2: Overview of IND AS**

Insurance contract (IND AS 104), Non –current assets held for sale and discontinued operation (IND AS 105), Exploration for evaluation of mineral resources ( IND AS 106), Operating Segment (IND AS 108) and Consolidated financial statements (IND AS 110).

#### **UNIT- 3: Overview of IND AS**

Joint arrangement (IND AS 111), Disclosure of interest in other entities (IND AS 112), Fair value measurement (IND AS 113), Regulatory deferral accounts (IND AS 114), Revenue from contracts with customers (IND AS 115),

#### **UNIT – 4: Relative view**

Relative views of Accounting Standards (AS) v/s IFRS v/s IND AS

## **Fourth Semester**

### **ACCOUNTING STANDARDS Part - 4**

#### **UNIT – 1: STRUCTURE OF THE IASB AND DEVELOPMENT OF IFRS**

The nature and operations of the IASB, The status and use of IFRSs around the world - The main features of the structure of the IASB (e.g. Funding arrangements, membership of IASB) - the main processes which the IASB follows in developing and adopting accounting standards - the scope of IFRS .  
IASB'S CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING  
The main features of the IASB Conceptual Framework for Financial Reporting and its impact on the convergence project - the key principles of the Conceptual Framework for Financial Reporting to IFRS

#### **UNIT \_ 2: Overview of IFRS**

IFRS 1 FIRST-TIME ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS - the key accounting implications for an entity in adopting IFRS for the first time.

IFRS 2 SHARE-BASED PAYMENTS - the general accounting requirements for equity settled and cash settled share based payments.

IFRS 3 BUSINESS COMBINATIONS - the nature of business combinations - the meaning of the concepts of 'goodwill' and 'non-controlling interests' - the standard's requirements concerning the recognition and measurement of assets acquired, liabilities assumed, non-controlling interests and consideration transferred - the acquisition method of accounting for business combinations.

#### **IFRS 5 NON-CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS**

The nature of non-current assets held for sale and discontinued operations - the accounting treatment required for non-current assets held for sale and discontinued operations.

### **UNIT 3 : Overview of IFRS**

#### **IFRS 7 FINANCIAL INSTRUMENTS: DISCLOSURES; IFRS 9 FINANCIAL INSTRUMENTS & IAS 32 PRESENTATIONS**

Financial instruments, financial assets, financial liabilities, equity and compound instruments in accordance with IAS 32 - the general recognition and measurement rules for financial instruments in accordance with IFRS 9 - the methods of accounting for financial assets, financial liabilities, equity and compound instruments in accordance with IFRS9. (Note impairments and hedge accounting are not examinable) - The disclosure requirements of IFRS7.

IFRS 8 OPERATING SEGMENTS - operating segments - the criteria for determining whether a segment is reportable - the basic disclosures required for reportable segments. 4 AIA Exams©2017 IFRS DIPLOMA

IFRS 10 CONSOLIDATED FINANCIAL STATEMENTS - the meaning of the term 'consolidated financial statements' - the concepts of , "control of an investee", and "power over an investee" (including relevant activities, existing rights, voting rights, contractual arrangements and removal rights), "decision maker", "group", "parent", "related party", "significant influence", "associate", and 'subsidiary company' - Preparation of the Consolidated Statement of Financial Position (Balance Sheet) and Consolidated Statement of Profit or Loss and Other Comprehensive Income (Income Statement).

### **UNIT 4 :**

IFRS 11 JOINT ARRANGEMENTS - the concepts of "Joint Arrangement", "Joint Control" and "Contractual Arrangement". - The types of Joint Arrangements (namely Joint Operation and Joint Venture)

IFRS 12 DISCLOSURE OF INTERESTS IN OTHER ENTITIES - the conditions under which IFRS 12 applies and the provisions of the standard that explain when it does not. - The concepts of "Interest in Another Entity" and "Structured Entity"

IFRS 13 FAIR VALUE MEASUREMENT - the concept of Fair Value - IFRS 13's provisions, regarding the Conceptual Framework and the process of fair value measurement - IFRS 13's "Market Valuation Method", "Income Valuation Method" and "Adjusted Net Assets Valuation Method", as well as their respective valuation techniques.

IFRS 15 REVENUE FROM CONTRACTS WITH CUSTOMERS - the standard's requirements in accounting for revenue from contracts with customers including: · the identification of the contract and performance obligations; · performance obligations satisfied over time and at a point in time; · determining the transaction price and allocating the transaction price to performance obligations; · the treatment of contract costs; · sale with a right to return; principal versus agent considerations; repurchase agreements and consignment arrangements.