

**DWARAKA DOSS GOVERDHAN DOSS VAISHNAV
COLLEGE AUTONOMOUS**

College with Potential for Excellence

(Linguistic Minority Institution)



DEPARTMENT OF BUSINESS ECONOMICS (SHIFT II)

UNDERGRADUATE SYLLABUS

(2020-2021)

VISION

To excel in both, the science and art of Economics education, social science research and analysis by empowering students with strong theoretical and practical knowledge.

MISSION

1. To educate students with the foundation principles of core and allied disciplines of Economics.
2. To provide practical and creative skills for problem solving and optimizing decisions in the ever dynamic economic world.
3. To inculcate strong personal, technical, analytical, entrepreneurial and leadership skills.
4. To impart knowledge in lifelong learning, professional ethics and contribution to the society.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

The programme aims to achieve the following objectives:-

- Will be capable of optimizing their decisions at the individual, household, industry and government level.
- Will be able to pursue research in fields such as developmental economics, marketing, finance and human resource development.
- Will be able to exhibit team spirit and ethical values throughout their professional career.

PROGRAMME OUTCOME FOR THE UNDERGRADUATE PROGRAMME (POs)

At the end of the program student will be able to:-

PO1	To participate in various types of employment, development activities and public discourses particularly in response to the needs of the community one serves
PO2	To understand the need and have the competencies to support local, regional and national development
PO3	To develop critical and analytical thinking
PO4	To develop conceptual understanding , problem solving and application of skills
PO5	To provoke entrepreneurship among the students along with strong ethics and communication skills
PO6	To develop a questioning mind in diverse environments for better outcomes
PO7	To engage in lifelong learning and enduring proficient progress

PROGRAMME SPECIFIC OUTCOMES FOR UNDER GRADUATE PROGRAMME (PSOs)

On successful completion of the programme the students will be able:

PSO1	To identify, understand and describe the various economic issues internally and internationally.
PSO2	To explain and apply the underlying principles for economic decisions and policies at the micro and macro level.
PSO3	To synthesize the functioning of the economic ecosystem.
PSO4	To compare theories of various economic schools of thought and apprise their application to real world phenomenon.
PSO5	To understand and analyze the potential and limits of various economic policies.
PSO6	To pursue a master's programme in Economics or a master's in an interdisciplinary subject like management or a professional programme like CA, ACS.
PSO7	To obtain employment in the banking, financial services, insurance and HRM sectors.

MAPPING OF PO & PSO – UNDER GRADUATE PROGRAMME

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
PSO1	2	3	3	3	2	3	3
PSO2	3	3	3	3	3	3	3
PSO3	2	3	2	2	2	2	3
PSO4	2	2	2	2	2	2	3
PSO5	2	2	3	2	2	3	3
PSO6	3	2	3	3	2	3	3
PSO7	3	3	3	3	3	3	3

DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE
DEPARTMENT OF BUSINESS ECONOMICS (SHIFT II)
(FOR THE YEAR 2020-2021)

III B.A. BUSINESS ECONOMICS

V Semester	VI Semester
1. Macro Economics-I	1. Macro Economics-II
2. Fiscal Economics-I	2. Fiscal Economics-II
3. International Economics-I	3. International Economics-II
4. Human Resource Management	4. Entrepreneurial Development
5. Income Tax	5. Management Accounting

DEPARTMENT OF BUSINESS ECONOMICS (SHIFT II)

Course Component	Se m	Subjects	Inst Hrs	Credits
Part III Core Courses	V	Macro Economics -I	6	5
		Fiscal Economics -I	6	5
		International Economics - I	6	5
		Human resource Management	6	5
Elective - I		Income Tax	6	5
Part IV Core Courses	VI	Macro Economics -II	6	5
		Fiscal Economics -II	6	5
		International Economics - II	6	5
Elective - II		Entrepreneurial Development	6	5
Elective - III		Management Accounting	6	5
		NCC, NSS		2
		Value Education		2

EVALUATION PATTERN (FOR UG)

MARK ALLOCATION

INTERNAL MARKS (40) + EXTERNAL MARKS (60) = TOTAL MARKS (100)

INTERNAL ASSESMENT PROCEDURE

SUBDIVISION	MARKS
CIA TEST	25
GENERIC SKILLS	10
ATTENDANCE	5
TOTAL	40

QUESTION PAPER PATTERN FOR EXTERNAL EXAMINATION

PART-A

(5X8=40)

5 QUESTIONS TO BE ANSWERED OUT OF 8

PART-B

(3X20=60)

3 QUESTIONS TO BE ANSWERED OUT OF 5

SEMESTER - V

MACRO ECONOMICS - I

Course Description-Macroeconomics is devised to provide insight into the workings of the macro economy. They are primarily designed to explain how and why the level of gross domestic product changes, but they usually have direct implications for unemployment and inflation, as well.

UNIT - I:

Nature and scope of Macro Economics – Micro and Macro Economics – Circular Flow of Income – Two Sector Model.

UNIT – II:

National Income – GNP – NNP – Personal Income – Disposable Income – Real Income – Percapita Income – Measurement – Uses – Social Accounting.

UNIT – III:

Classical Theory of Employment and Income – Say's Law of Market.

UNIT – IV:

Consumption Function – Meaning – Keynes's Psychological Law of Consumption (Determination, measures to raise consumption function) – Theories of Consumption Function.

UNIT – V :

Investment Function – Meaning – Types – Determinants of Investment – MEC – MEI – Simple Keynesian model of income and employment determination.

BIBLIOGRAPHY

Recommended Text

1. Branson. W.A. (1989): Macroeconomic theory and policy, Harper and Row, New Delhi, 3rd Edition.
2. Shaprio. E. (1996): Macroeconomic Analysis, Galgotia Publications, New Delhi.

Books for Reference

1. Ackley .G. (1978): Macroeconomics: Theory and Policy, Macmillan, New Delhi.
2. Blackhouse. R. and A. Salansi (2000) : Macroeconomics and the Real World, Oxford University, London.
3. Branson.W.A. (1980) : Macroeconomic Theory and Policy Harper and Row, New Delhi, 3rd Edition.
4. Dornbusch. R.. and F. Stanley (1997) : Macroeconomics, McGraw Hill, New Delhi.
5. Gupta S.B. (1993): Monetary Economics, Sultan Chand, New Delhi.
6. Hall, R.E. and J.B. Taylor (1986): Macroeconomics, W.W.Norton, New Delhi.
7. Heijadra. B.J. and V.P. Frederick (2001) : Foundations of Modern Macroeconomics, New Delhi.
8. Jha.R. (1991) : Contemporary Macroeconomic theory and policy, wiley Eastern, New Delhi.

Course Outcomes

CO1	To understand the nature and scope of macro economics
CO2	To analyse the national income and social accounting for the calculation of GNP and NNP
CO3	To gain knowledge about the theories of employment
CO4	To determine the laws of consumption function and apply it practically
CO5	To apply the implications of investment function

Mapping of CO v/s PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	2	1	3	3	3	3	2	3	3	3	2
CO2	1	2	1	3	3	3	1	3	3	3	3
CO3	2	1	3	2	3	2	2	3	3	3	3
CO4	1	2	3	3	1	3	1	3	2	2	3
CO5	2	1	3	3	2	3	2	3	3	3	2

Correlation levels: 1- Weak 2-Medium 3-High

Mapping of CO v/s PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	2	2	3	3	2
CO3	3	3	1	2	1
CO4	1	3	2	3	3
CO5	3	1	3	2	3

Correlation levels: 1- Weak 2-Medium 3-High

FISCAL ECONOMICS - I

Course Description- Fundamentals of Fiscal economics like public expenditure, public revenue and tax system and its types are taught. Students should be able to assess how tax implications affect public budgeting and finance.

Unit – I

Meaning and Scope of Public Finance – Distinction between private and public finance – Role of government – Need for Government activity – Principle of maximum social advantage

Unit – II

Principle of Public expenditure – Classification – Causes and effects of public expenditure with reference to India

Unit – III

Public revenue sources – Distinction between tax revenue and non tax revenue - Taxation – Meaning- Sources of taxation – Classification of taxes – Canons of taxation – Theories of taxation – Impact and incidence of taxation – Effects of taxation

Unit – IV

Individual taxes (with reference to India) Income Tax – Expenditure tax – Wealth tax- Property tax- Estate duty – Gift tax – Death duty – Customs duty – Excise duty- (Goods and Service Tax) – Sales tax – Characteristics of a good tax system – Taxable capacity – Factors determining taxable capacity – Limits – Measurements of taxable capacity

Unit - V

VAT – Centre State – MODVAT – MANVAT - Theories related to VAT – Relations and Intricacies

BIBLIOGRAPHY : Recommended Text

1. Bhargava R.N. (2004) - Public finance: Its theory and working in India, Chaitanya Publishing House
2. Musgrave.R.A. (1976) – The Theory of Public Finance, McGraw Hill, Kogakhusa, Tokyo

Books for Reference

1. Jha.R - Modern Public Economics, Routledge, London
2. Tyagi.B. (1999)- Public Finance, Sultan Chand Publications
3. Sankaran.S (1999)- Fiscal Economics, Margham Publications, 3rd Edition
4. Sundaram.K.P.M (2010) – Fiscal Economics, Sultan Chand Publications, 14th Edition
5. Cauvery and Others – Fiscal Economics
6. Mithani.D.M – Public Finance
7. S.K.Singh (2001) – Public Finance Theory and Practice, 5th Edition
8. Chelliah.R - Fiscal policy in underdeveloped countries
9. Atkinson.A.B & J.E.Siglitz (1980)- Lecturers of Public economics
10. Auerbach A.J and M.Feldsterm(1985)- Hand book of Public Economics, North Holland, Amsterdam
11. Buchanan.J.M (1970) – The Public Finance, Richard D Irwin, Homewood
12. Goode.R (1986) – Government finance in developing countries, Tata Mcgraw Hill, New Delhi
13. Shoup.C.S (1970) – Public Finance Aldne Chicago
14. Shome.P (1995) – Tax policy : hand book, Tax division, Fiscal Affairs Department, International Monetary Fund, Washington D.C

Course Outcomes

CO1	To Understand the sources of finance both public and private, demonstrate the role of government in correct market failures
CO2	To understand the causes and effects of growing public expenditures for various programs and policies within the country.
CO3	To enable the students to know about benefits, distribution and burden of various types of taxes among various classes of people.
CO4	To know Individual tax and good tax system.
CO5	To demonstrate knowledge of taxes namely VAT, MODVAT, MANVAT.

Mapping of CO v/s PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	3	1	2	3	2	3	3	2	3	3	3
CO2	1	2	3	2	3	2	2	3	2	2	3
CO3	2	3	2	2	1	2	3	2	3	2	1
CO4	2	3	2	2	2	3	2	2	2	3	2
CO5	2	3	2	2	1	2	3	2	3	2	2

Correlation levels: 1- Weak 2-Medium 3-High

Mapping of CO v/s PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	3	2	3
CO2	3	1	3	3	3
CO3	2	3	1	3	2
CO4	3	3	3	3	3
CO5	2	3	3	3	3

Correlation levels: 1- Weak 2-Medium 3-High

INTERNATIONAL ECONOMICS - I

Course Description: International economics refers to a study of international forces that influence the domestic conditions of an economy and shape the economic relationship between countries. In other words, it studies the economic interdependence between countries and its effects on economy.

UNIT - I:

Foreign Trade – Need, Inter Regional and International Trade, Theories of International Trade – Adam Smith – Ricardo, Haberler and Heckscher – Ohlin Theory.

UNIT - II :

Terms of Trade – Different concepts of Terms of Trade – Determinants of Terms of Trade – Static and Dynamic gains from Trade – Capital Saving and Labour Saving technologies and its impact on terms of trade.

UNIT - III :

Gains from Trade – Trade Policy – Free Trade: Meaning – Case for and against Free Trade – Protection: Meaning – Arguments For and Against Protection.

UNIT - IV :

Tariff: Meaning and Types – Effects of Tariff. Quotas: Meaning and Types – Effects of Quotas on imports.

UNIT - V :

Balance of Payment - Meaning - Structure - Balance of Payment and Balance of Trade - Disequilibrium in BOP & BOT - Causes for disequilibrium in BOP - Measures for correcting disequilibrium.

BIBLIOGRAPHY

Recommended Text

1. M.C. Vaish and Sudama : International Economics, Oxford and IBS
2. K.C. Rana and K.N. Verma (2004-2005): International Economics, Jalandhar.

Books for Reference

1. B.O. Sodersten (1980) : International Economics
2. Kindleberger. C.P : International Economics
3. Paul. R.Krugman and Maurice Obstfeld (2005): International Economics Theory and Policy, Pearson Education.
4. Dr.Radha (2007): International Economics, Prasanna Publications, 1st Edition.
5. K.R. Gupta : International Economics
6. J.Bhagavathi : International Economics
7. Domnick Salvatori : International Economics, Wiley Student edition.
8. Mundell, Robert A : International Economics
9. Mithani, D.M. (2003): International Economics, Himalaya Publishing Co, 4th Edition.
10. Jhinghan. M.L (2009): International Economics, Vrindha Publications, 2nd Edition.
11. Dr.S.Sankaran: International Economics, Margham Publications.
12. Vaish.M.C: International Economics.

Course Outcomes

CO1	Gaining the knowledge about foreign trade.
CO2	Explaining the terms of trade and its importance
CO3	Explaining the significant of gains from trade
CO4	Understanding the meaning of tariff
CO5	Explaining the Balance of payment and Balance of trade

Mapping of CO v/s PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	1	2	3	2	2	3	3	3	3	3	3
CO2	2	3	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	2	3	3	3	3	2	2
CO4	3	3	3	2	2	3	3	3	3	1	2
CO5	2	2	3	2	2	3	3	3	3	1	2

Correlation levels: 1- Weak 2-Medium 3-High

Mapping of CO v/s PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	3
CO2	2	3	3	2	3
CO3	2	3	3	2	3
CO4	2	3	3	2	3
CO5	2	3	3	2	3

Correlation levels: 1- Weak 2-Medium 3-High

HUMAN RESOURCE MANAGEMENT

Course Description- HRM analyses and evaluates human workforce as a resource with respect to public and private sector

UNIT - I:

Human Resource Management: The philosophy of Management Concepts – Objectives – Functions – Evolution of Management – Development Theory and Management.

UNIT – II :

Job Analysis Design and Evaluation: Concepts – Methods of Job Analysis – Job Description – Specialization – Job Design – Job Enlargement – Job Enrichment – Job Evaluation.

UNIT – III:

Recruitment and Selection: Concepts – Sources of Recruitment – Methods of Recruitment – Selection: Concepts – Selection Process – Selection Tools – Application Blank – Training and Development: Concepts – Ascertain Training Methods – Methods of Training and Development – Transfers – Types of Transfers

UNIT - IV :

Promotion and Career Planning: Concepts – Criteria for Promotion – Demotion – Career Planning: Concepts – Stages in Career Planning – Specific Problems and solutions thereof.

UNIT - V :

Motivation: Concepts - Theories of Motivation - Motivation Techniques.

BIBLIOGRAPHY

Recommended Text

1. Gray. S. Becker: Human Capital
2. NCAER: South India: Human Development Report

Books for Reference

1. C.B. Gupta (2013): Essentials of Human Resource Management, Sultan Chand, 13th Edition.
2. P.C.Tripathi: Human Resource Development, Sultan Chand and Sons Educational Publishers, New Delhi.
3. Dr.A.Moorthy (2008): Human Resource Management, Margham Publications, 1st Edition.
4. P.L.Rao (2004): Comprehensive Human Resource Management, Excel Books, 1st Edition
5. C.B. Gupta (2010): Personnel Management, Sultan Chand, 1st Edition.
6. Snell/Bohlander (2007): Human Resource Management, Cengage Learning India (P) Ltd.
7. Dr.J.Jayasankar (2008): Human Resource Management, Margham Publications, 1st Edition.

Course Outcomes

CO1	Gaining the knowledge about Selection Process
CO2	Explaining the different types of interview methods
CO3	Explaining the types of transfer and promotions
CO4	Understanding the methods of recruitment process
CO5	Explaining the motivational theories and their importance

Mapping of CO v/s PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	2	2	3	2	2	3	3	3	3	3	3
CO2	2	3	3	2	2	2	2	2	3	2	3
CO3	3	3	3	1	2	3	3	3	3	2	2
CO4	3	3	3	2	2	3	3	3	3	2	2
CO5	2	2	3	2	2	3	3	3	3	1	2

Correlation levels: 1- Weak 2-Medium 3-High

Mapping of CO v/s PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	3
CO2	2	3	3	2	3
CO3	2	3	3	2	3
CO4	2	3	3	2	3
CO5	2	3	3	2	3

Correlation levels: 1- Weak 2-Medium 3-High

INCOME TAX

Course Description: An income tax is a tax imposed on individuals or entities ([taxpayers](#)) that varies with respective income or profits .Taxation rates may vary by type or characteristics of the taxpayer.

UNIT I

Definition-Income-Various Heads of Income-Person- AY - PY - Assessee- Residential status of individual-Hindu undivided Family Firm-CO-Scope of total income and incidence of Tax-Exempted Income (Simple Problems)

UNIT II

Salaries-Definition-Basis of charges - Allowances - Perquisites-Valuation- PF, Gratuity, Pension, Leave salary-deduction from Salary Income (Simple Problems only)

UNIT III

Concept of GTI-Taxable Income-Deduction from GTI- (Chapter VI A deduction) - Assessment of Individual- (Simple Problems)

UNIT IV

Advance payment of Tax-Meaning and due dates-TDS-PAN and its uses-E-filing procedure-Different Types of forms for filing returns

UNIT V

Assessment procedure-Self Assessment-Best Judgment Assessment-Income escaping Assessment (Re-Assessment) - Tax evasion - Tax Avoidance

BOOKS FOR REFERENCE

1. Dr Vinod K Singhania—(2013)- Students Guide to Income Tax, Taxmann
2. Dr Gaur & Narang—(2013)- Income Tax Law and Practice
3. Reddy & Murthy-(2013)— Income Tax Law and Practice, Margham Publications
4. Dr T.G.Suresh ---2013--Income Tax Law and Practice
5. Dr A.S.Kannan—2013--Income Tax Law and Practice
6. Dr Dinakar Pagare-2013- Income Tax Law, Sultan Chand Publications

Course Outcomes

CO1	To explain the terms like assessee, assessment year, previous year and residential status of individuals and companies
CO2	To compute PF, Gratuity, Pension and Leave salary
CO3	To analyze the deductions from GTI (Gross Total Income)
CO4	To gain knowledge about concepts like TDS, PAN, Advance Payment of tax and different forms used for filing returns
CO5	To differentiate between tax evasion and tax avoidance

Mapping of CO v/s PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	2	3	3	2	2	3	2	2	2	1	3
CO2	3	2	3	1	3	3	1	3	3	3	2
CO3	2	1	2	2	1	3	2	3	2	3	2
CO4	1	2	3	2	1	2	1	2	3	2	2
CO5	2	3	3	1	3	3	2	3	3	3	3

Correlation levels: 1- Weak 2-Medium 3-High

Mapping of CO v/s PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	3	2
CO2	2	3	3	2	3
CO3	1	2	3	1	2
CO4	3	3	3	2	3
CO5	2	2	2	3	2

Correlation levels: 1- Weak 2-Medium 3-High

SEMESTER - VI

MACRO ECONOMICS - II

Course Description-**Macroeconomics** is the branch of economics that studies the behavior and performance of an economy as a whole. It focuses on the aggregate changes in the economy such as unemployment, growth rate, gross domestic product and inflation.

UNIT - I:

Multiplier - Static and Dynamic multipliers - Induced investment and accelerator - The interaction principle - Basics of Income and Employment multiplier

UNIT - II:

Money in the Keynesian Model - Demand for money in the Keynesian theory - Liquidity trap - Keynesian Revolution and its application to less developed countries

UNIT - III:

Monetary Theory in relation to underemployment and full employment - Integration of monetary and output theories - Patinkin

UNIT - IV:

Post Keynesian macro analysis - General equilibrium of monetary and real sector - Contribution of Hicks, Hanson - IS and LM - Diagram.

UNIT - V:

Objectives and importance of Macro Economic Policy.

BIBLIOGRAPHY

Recommended Text

1. Branson. W.A. (1989): Macroeconomic theory and policy, Harper and Row, New Delhi, 3rd Edition.
2. Shaprio. E. (1996): Macroeconomic Analysis, Galgotia Publications, New Delhi.

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1. Ackley .G. (1978): Macroeconomics: Theory and Policy, Macmillan, New Delhi.
2. Blackhouse. R. and A. Salansi (2000) : Macroeconomics and the Real World, Oxford University, London.
3. Branson.W.A. (1980) : Macroeconomic Theory and Policy Harper and Row, New Delhi, 3rd Edition.
4. Dornbusch. R.. and F. Stanley (1997) : Macroeconomics, McGraw Hill, New Delhi.
5. Gupta S.B. (1993): Monetary Economics, Sultan Chand, New Delhi.
6. Hall, R.E. and J.B. Taylor (1986): Macroeconomics, W.W.Norton, New Delhi.
7. Heijadra. B.J. and V.P. Frederick (2001) : Foundations of Modern Macroeconomics, New Delhi.
8. Jha.R. (1991) : Contemporary Macroeconomic theory and policy, wiley Eastern, New Delhi.

Course Outcomes

CO1	To understand the concept of multiplier effect
CO2	To explain the demand for money & its application in less developed countries
CO3	To identify the relation between under & full employment
CO4	To analyze and explain the theories and contribution of Hicks and Hahn in post Keynesian macro analysis
CO5	To evaluate the importance of macro-economic policy

Mapping of CO v/s PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	2	1	3	3	3	3	2	3	3	3	2
CO2	1	2	1	3	3	3	1	3	3	3	3
CO3	2	1	3	2	3	2	2	3	3	3	3
CO4	1	2	3	3	1	3	1	3	2	2	3
CO5	2	1	3	3	2	3	2	3	3	3	2

Correlation levels: 1- Weak 2-Medium 3-High

Mapping of CO v/s PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	2	2	3	3	3
CO3	3	3	1	2	2
CO4	1	3	2	3	3
CO5	3	1	3	2	3

Correlation levels: 1- Weak 2-Medium 3-High

FISCAL ECONOMICS - II

Course Description- To understanding public debt, deficit financing, latest finance commission & fiscal policy

UNIT – I: Public Debt – Sources Public Debt – Types of Public Debt – Effects of Public Debt – Repayment of Public Debt – Management of Public Debt.

UNIT – II : Deficit Financing – Meaning – Objectives – Role of Deficit Financing in India – Effects on prices, production and distribution.

UNIT –III : Federal finance – Principles – Analysis of division of revenue, expenditure and other powers between union, state and local governments – Finance commissions – Analysis of latest finance commission recommendation (Current)

UNIT – IV : Fiscal Policy – Objectives and instruments of fiscal policy – Role of Fiscal Policy in a developing economy with reference to India.

UNIT –V : Local Finance – Functions – Sources of finance to local bodies – Village Panchayat – Municipalities – Corporation – Problems of Local Finance.

BIBLIOGRAPHY

Recommended Text

1. Bhargava R.N. (2004) : Public Finance: Its theory and working of India, Chaitanya Publishing House.
2. Musgrave .R.A. (1976): The Theory of Public Finance, McGraw Hill, Kogakhusa, Tokyo.

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1. Jha. R. : Modern Public Economics, Routledge, London
2. Tyagi, B.P.(1999): Public Finance, Sultan Chand Publications
3. Sankaran.S. (1999): Fiscal Economics, Margham Publications, 3rd Edition.
4. Sundaram K.P.M (2010): Fiscal Economics, Sultan Chand Publications, 14th Edition.
5. Cauvery and Others: Fiscal Economics
6. Mithani. D.M: Public Finance
7. S.K. Singh (2001): Public Finance Theory & Practice, 5th Edition
8. Chelliah.R: Fiscal Policies in Under Developed Countries.
9. Atkinson. A.B and J.E. Siglitz (1980): Lecturers of Public Economics
10. Auerbach A.J. and M.Feldsterm (1985): Handbook of Public Economics, North Holland, Amsterdam.
11. Buchanan.J.M (1970): The Public Finance, Richard. D Irwin, Homewood.
12. Goode.R (1986): Government Finance in Developing Countries, Tata McGraw Hill, New Delhi.
13. Shoup.C.S. (1970): Public Finance, Aldne Chicago.
14. Shome.P (1995): Tax Policy: HandBook, Tax Division, Fiscal Affairs Department, International Monetary Fund, Washington. D.C.

Course Outcomes

CO1	To understand the efforts and management of public debt
CO2	To study the deficit financing in Indian context
CO3	TO evaluate the various finance commission for regulatory planning
CO4	Students gain indepth knowledge on the objectives and instruments of fiscal policy
CO5	To understand the role of local finance diverse source of local finance

Mapping of CO v/s PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	3	1	2	3	2	3	3	2	3	3	3
CO2	1	2	3	2	3	2	2	3	2	2	3
CO3	2	3	2	2	1	2	3	2	3	2	1
CO4	2	3	2	2	2	3	2	2	2	3	2
CO5	2	3	2	2	1	2	3	2	3	2	2

Correlation levels: 1- Weak 2-Medium 3-High

Mapping of CO v/s PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	3	2	3
CO2	3	1	3	3	3
CO3	2	3	1	3	2
CO4	3	3	3	3	3
CO5	2	3	3	3	3

Correlation levels: 1- Weak 2-Medium 3-High

INTERNATIONAL ECONOMICS - II

Course Description: International Economics helps in assessing economic and political effects and the implication to the international trade for goods and services, finance and foreign investment.

UNIT – I:

Exchange Rate: Meaning – Determination of Equilibrium of exchange rate – Fixed and Flexible Exchange Rate.

UNIT – II:

Foreign Exchange Market: Functions – Transfer Function – Credit Function – Hedging Function – Theories of Exchange Rate: Mint Theory – Purchasing Power Parity Theory – Balance of Payment Theory.

UNIT – III :

Role of foreign capital in economic development – Issues in foreign capital in economic development – Theory of direct investment – Issues in foreign direct investment – Multinational Corporations – Foreign aid.

UNIT – IV :

International Monetary System – IMF – SDR – International Liquidity.

UNIT – V :

Trade and Development – Economic Integration, Meaning, Types – World Bank, GATT, WTO – Structure, Objectives, Functions and Working – TRIPS – TRIMS.

BIBLIOGRAPHY

Recommended Text

1. M.C. Vaish and Sudama : International Economics, Oxford and IBS
2. K.C. Rana and K.N. Verma (2004-2005): International Economics, Jalandhar.

Books for Reference

1. B.O. Sodersten (1980) : International Economics
2. Kindleberger. C.P : International Economics
3. Paul. R.Krugman and Maurice Obstfeld (2005): International Economics Theory and Policy, Pearson Education.
4. Dr. Radha (2007): International Economics, Prasanna Publications, 1st Edition.
5. K.R. Gupta : International Economics
6. J.Bhagavathi : International Economics
7. Domnick Salvatori : International Economics, Wiley Student edition.
8. Mundell, Robert A : International Economics
9. Mithani, D.M. (2003): International Economics, Himalaya Publishing Co, 4th Edition.
10. Jhinghan. M.L (2009): International Economics, Vrindha Publications, 2nd Edition.
11. Dr.S.Sankaran: International Economics, Margham Publications.
12. Vaish.M.C: International Economics.

Course Outcomes

CO1	To understand the concept of fixed and flexible exchange rate
CO2	To explain the various theories of exchange rate
CO3	To identify the role of foreign capital in economic development
CO4	To analyze SDR and international liquidity
CO5	To evaluate the working of GATT, WTO ,and World Bank

Mapping of CO v/s PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	2	2	1	3	3	3	2	3	3	3	2
CO2	3	2	2	3	2	3	1	2	3	2	3
CO3	2	1	3	2	3	2	2	3	3	3	3
CO4	1	2	3	3	1	3	2	3	2	2	3
CO5	2	1	3	3	2	3	2	3	3	3	1

Correlation levels: 1- Weak 2-Medium 3-High

Mapping of CO v/s PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	2	3	3	3	3
CO3	3	3	1	2	2
CO4	3	3	2	3	1
CO5	3	1	3	2	3

Correlation levels: 1- Weak 2-Medium 3-High

ENTREPRENEURIAL DEVELOPMENT

COURSE DESCRIPTION- Entrepreneurship development is the process of improving the skills and knowledge of entrepreneurs through various training programs. The whole point of entrepreneurship development is to increase the number of entrepreneurs.

UNIT – I: Concept of Entrepreneurship: Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.

UNIT – II : Entrepreneurship Development Agencies: Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organization – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

UNIT – III : Project Management: Business idea Generation Techniques – Identification of Business Opportunities – Feasibility Study – Marketing, Finance, Technology & Legal Formalities – Preparation of Project Report – Tools of Appraisal.

UNIT – IV : Entrepreneurial Development Programmes (EDP) – their Role, Relevance and Achievements – Role of Government in organizing EDPs – Critical Evaluation.

UNIT–V : Economics Development and Entrepreneurial Growth - Role of Entrepreneur in Economic Growth – Development of Women Entrepreneurship.

BIBLIOGRAPHY

Recommended Text

1. Srinivasan .N.P. & C.B. Gupta (2010) : Entrepreneurial Development, Sultan Chand & Sons, 5th Edition.

Books for Reference

1. Jayashree Suresh (2006): Entrepreneurial Development, Margham Publications, 4th Edition.
2. VasantDesai : Problems of prospects of small scale industries in India.
3. C.B.Gupta& Khanka (2011): Entrepreneurship & Small Business Management, Sultan Chand.
4. Khan: Management of Small Scale Industries.
5. Dr.N.Premavathy (2008): Entrepreneurial Development, Sri Vishnu Publications, 7th Edition.
6. J.M. Parkin: How to Finance Small Business Enterprises.
7. K.K.Menon: Handbook to Small Industries Management.
8. B.C.Tandon: Environment and Entrepreneur
9. K.L. Sharma: Enterpreneurial Performance in Role Perspectives
- 10.O.A. Dailey: Entrepreneurial Management
11. H.N. Pathak: The Entrepreneur, Technician and Manager in Small Scale Unit.

Course Outcomes

CO1	To understand the functions of an entrepreneur
CO2	To describe the utility of entrepreneurship development agencies
CO3	To evaluate diverse business opportunities
CO4	Students gain knowledge about role of government in organizing EDP's
CO5	To analyze the development of women entrepreneurship

Mapping of CO v/s PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	3	3	1	3	2	3	3	2	3	3	3
CO2	2	2	3	2	3	2	2	3	2	2	3
CO3	3	2	2	2	3	3	3	2	3	2	1
CO4	2	3	2	2	2	3	2	3	2	1	2
CO5	2	3	2	2	1	2	3	2	3	2	2

Correlation levels: 1- Weak 2-Medium 3-High

Mapping of CO v/s PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3
CO2	2	3	1	3	2
CO3	3	3	2	3	3
CO4	3	2	3	2	3
CO5	2	3	3	3	3

Correlation levels: 1- Weak 2-Medium 3-High

MANAGEMENT ACCOUNTING

Course Description-Management accounting is the type of accounting that provides financial information to managers and decision-makers within a company or organization. It is used internally to make efficiency improvements within the company.

UNIT - I:

Management Accounting – Meaning, Scope, Importance and Limitations – Management Accounting vs. Cost Accounting – Management Accounting vs. Financial Accounting – Analysis and interpretation of Financial Statements – Nature, Objectives, tools – Methods – Comparative Statements – Common Size Statements and Trend Analysis.

UNIT – II:

Ratio Analysis – Interpretation, benefits and limitations – Classification of ratios – Liquidity, Profitability, Turnover, Capital Structure and Leverages.

UNIT – III:

Funds Flow and Cash Flow Statements.

UNIT – IV:

Budgets and Budgetary Control – Meaning, Objectives, merits and demerits – Types of budgets - Production, Cash and Flexible budgets – Purchase – Sales – Master Budget.

UNIT – V:

Marginal Costing (excluding decision making) absorption costing and marginal costing - CVP analysis – Break Even Analysis – Break Even Chart.

BIBLIOGRAPHY

Recommended Text

1. Dr.S.N.Maheswari (Reprint 2011): Management Accounting, Sultan Chand Publications, 13th Edition.
2. S. Palanivel: Management Accounting

Books for Reference

1. Batty.J : Management Accounting, Macdonald and EVOS.
2. Horingren. C.T: Cost Accounting - A Management Emphasis, Prentice Hall.
3. ManMohan and Goyal. S.N - Principles of Management Accounting, Sahityabhavan, Agra.
4. S.P. Iyengar - Cost and Management Accounting, Sultan Chand Publications.
5. T.S. Reddy & Hari Prasad Reddy (2005) - Management Accounting, Margham Publications, 3rd Edition.
6. William Sir: Cost and Management Accounting
7. Dr.V.Balu, Dr.M.SakthivelMurugan (2001) - Management Accounting, Sri Venkateswara Publications.

Course Outcomes

CO1	To interpret financial statements like P&L A/C and Balance sheet using comparative analysis and trend analysis.
CO2	To apply various types of ratios from practical point of view
CO3	To analyze and differentiate between fund flow and cash flow statements
CO4	To prepare various kinds of budgets like cash, production, master and flexible budgets
CO5	To explain the concepts relating to marginal costing, breakeven point and margin of safety

Mapping of CO v/s PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	2	1	3	2	2	1	2	2	2	1	3
CO2	1	2	3	1	3	3	1	3	3	3	2
CO3	2	1	2	2	1	3	2	3	2	3	2
CO4	1	2	1	2	1	2	1	2	3	2	2
CO5	2	1	3	1	3	3	2	3	3	3	3

Correlation levels: 1- Weak 2-Medium 3-High

Mapping of CO v/s PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3
CO2	2	3	3	2	3
CO3	1	2	3	3	2
CO4	3	3	3	2	3
CO5	2	2	1	3	2

Correlation levels: 1- Weak 2-Medium 3-High