

## SEMESTER-V

<b>CBM-G-DSE-501A-T</b>	<b>Cost Accounting</b> <b>Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60</b> <b>Lectures)</b>
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### *Instruction to Question Setter for End Semester Examination (ESE):*

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

### **Unit: I (Lectures:15)**

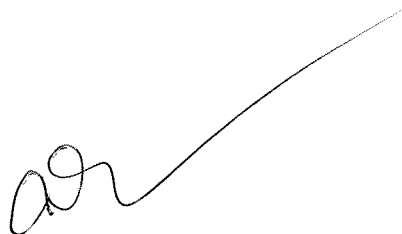
**Introduction:** Meaning, Definition, Relevance, objectives and advantages, Difference between cost accounting and financial accounting. Classifications of cost, cost unit, cost center, Elements of cost- Material, labour, Overheads Material: Inventory valuation and control Methods of Pricing of material issues- Material losses and their treatment.

### **Unit: II (Lectures:15)**

**Accounting for Labour Cost Overheads:** Classification, allocation, apportionment and absorption of overhead. Machine Hour Rate, unit costing: cost sheet. Statement of cost, Tender Price.

### **Unit: III (Lectures:15)**

Contract and Job costing, Process costing, Operating Costing. Activity based costing.



## SEMESTER-V

<b>CBM-G-DSE-502A-T</b>	<b>Financial Market Institutions and Financial Services</b> <b>Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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### ***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Objectives:** To provide the student a basic knowledge of financial Markets and institutions and to familiarize them with major financial services in India.

### **Unit I:(Lectures:10)**

An Introduction to Financial System, its Components, Financial Markets and Institutions, Financial intermediation, Flow of funds matrix, Financial System and Economic Development, An overview of Indian Financial System.

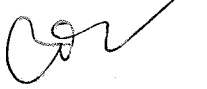
### **Unit II:(Lectures:15)**

**Financial Markets :** Money Markets- Functions, Organizations and Instruments, Role of Central Bank in Money Market, Indian Money Market – An Overview Capital Market : Functions, Organizations and Instruments, Indian Debt Market, Indian Equity Market – Primary and Secondary Market, Role of Stock Exchanges in India.

### **Unit III: (Lectures:15)**

**Financial Institutions:** Commercial Banking – introduction, its role in project finance and working capital finance, Development Financial Institutions(DFIs)- An overview and its role in Indian Economy, Life and Non-life Insurance Companies in India, Mutual Funds- Introduction and their role in CapitalMarket Development, NBFCs.

**Unit IV: (Lectures:10)** Overview of financial services industry, Merchant Banking- pre and post issue management, underwriting, Regulatory framework relating to merchant banking in India.



## SEMESTER-V

<b>CBM-G-DSE-503A-T</b>	<b>Human Resource Management Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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### *Instruction to Question Setter for End Semester Examination (ESE):*

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

### **Unit I :(Lectures:15)**

**Human Resources Management:** Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, Emerging Challenges of Human Resource Management, workforce diversity, empowerment, Downsizing, VRS, Human Resource Information System.

### **Unit II :(Lectures:10)**

**Acquisition of Human Resource:** Human Resource Planning – Quantitative and Qualitative dimensions, job analysis – job description and job specification, Recruitment – concept and sources, Selection –Concept and process, test and interview, placement induction.

### **Unit III:(Lectures:15)**

Training and Development, Concept and Importance, Identifying training and Development Needs, Designing Training Programs, Role Specification and Competency Based Training, Evaluating Training Effectiveness, Training Process Outsourcing, Management development: Career Development.

### **Unit IV:(Lectures:10)**

Performance appraisal, nature and objectives, Modern Techniques of performance appraisal, potential appraisal and employee counseling, job changes – transfers and promotions. Compensation: concept and policies, job evaluation, methods of wage payments and incentive plans, fringe benefits, performance linked compensation.

## **SEMESTER-V**

<b>CBM-G-SEC-503-T</b>	<b>Computer Application and Information Technology</b> <b>Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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Marks:10(MSE: Hrs) + 40 (ESE (ESE: Hrs) =50. Pass Marks: (MSE:04 + ESE: 16)=20Instruction to Question Setter forMid Semester Examination (MSE): 1 HrsOne semester internal Test (SIA) test of 10 marksEnd Semester Examination(ESE) : 2 HrsThere will be two groups of questions. Five questions to be answered out of Nine Questions. Question No.1(A) will be MCQ of 1 mark each (four questions).Question No.1 (B) will be short answer type to be answered in about fifty words of 2 marks (2 Questions).Group B will contain descriptive type of eight questions of eight marks each, out of which any four are to answer. Each question carries 08 marks. The question no. 9 will be of short notes type, each carrying four marks (4x2=8) in which only two should be answered out of four options.

### **Unit-1:** Introduction to Computer System Basic Computer

Concept Computer Appreciation - Characteristics of Computers, Input, Output, Storage units, CPU, Computer System. (1 Lecture)

**Unit -2:** Input and Output Devices Input Devices - Keyboard, Mouse, joystick, Scanner, web cam, Output Devices- Soft copy devices, monitors, projectors, speakers, Hard copy devices, Printers – Dot matrix, inkjet, laser, Plotters. (4lectures)

**Unit-3:** Computer Memory and Processors Memory hierarchy, Processor registers, Cache memory, Primary memory- RAM, ROM, Secondary storage devices, Magnetic tapes, Floppy disks, hard disks, Optical Drives- CD-ROM, DVD-ROM, CDR, CD-RW, USB Flash drive, Mass storage devices: USB thumb drive. Managing disk Partitions, File System. Basic Processor Architecture, Processor speed, Types of processor. (5 lectures)