

DAV University, Jalandhar
Department of Commerce & Business Management



Scheme and Syllabi
for
Bachelor of Commerce (Professional) [B.Com (Prof)]
2014 Batch
(Program ID-28)

DAV UNIVERSITY, JALANDHAR

Scheme of Courses (Program ID-28) Bachelor of Commerce: B. Com (Professional) Semester 1

| S.No | Paper Code | Course Title | L | T | P | Cr | % Weightage | | | | E |
|------|------------|--|-----------|----------|----------|-----------|-------------|----|----|----|------------|
| | | | | | | | A | B | C | D | |
| 1 | COM101 | Financial Accounting-I | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 2 | COM103 | Business Laws-I | 4 | 0 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 3 | CSA152 | Fundamentals of Computers | 4 | 0 | 0 | 3 | 25 | 25 | 25 | 25 | 75 |
| 4 | CSA154 | Fundamentals of Computers Laboratory | 0 | 0 | 2 | 1 | 25 | 25 | 25 | 25 | 25 |
| 5 | ECO101 | Micro Economics | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 6 | EVS101 | Environment Education, Road Safety and Legal Awareness | 4 | 0 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 5 | MGT101 | Principles and Practice of Management | 3 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 7 | SGS101 | Human Values and Ethics | 2 | 0 | 0 | 2 | 25 | 25 | 25 | 25 | 50 |
| | | | 25 | 3 | 2 | 26 | | | | | 650 |

Semester 2

| S.No | Paper Code | Course Title | L | T | P | Cr | % Weightage | | | | E |
|------|------------|---------------------------------------|-----------|----------|----------|-----------|-------------|----|----|-----|------------|
| | | | | | | | A | B | C | D | |
| 1 | COM102 | Financial Accounting-II | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 2 | COM104 | Business Laws-II | 4 | 0 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 3 | ECO102 | Macro Economics | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 4 | ECO103 | Business Mathematics and Statistics | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 5 | ENG151 | Basic Communication Skills | 3 | 1 | 0 | 3 | 25 | 25 | 25 | 25 | 75 |
| 6 | ENG152 | Basic Communication Skills Laboratory | 0 | 0 | 2 | 1 | 25 | 25 | 25 | 25 | 25 |
| 7 | MGT102 | Marketing Management | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 8 | SGS102 | General Knowledge and Current Affairs | 2 | 0 | 0 | 2 | 25 | 25 | 25 | 25 | 50 |
| 9 | SGS104 | Stenography | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 0 |
| 10 | SGS105 | Stenography Lab | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 100 | 0 |
| | | | 27 | 5 | 3 | 26 | | | | | 650 |

A: Continuous Assessment: Based on Objective Type Tests

B: Mid-Term Test-1: Based on Objective Type and Subjective Type Test

C: Mid-Term Test-2: Based on Objective Type and Subjective Type Test

D: End-Term Exam (Final): Based on Objective Type Tests, E: Total Marks

L: Lectures T: Tutorial P: Practical Cr: Credits

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Scheme of Courses Bachelor of Commerce: B. Com (Professional)

Semester 3

| S.No | Paper Code | Course Title | L | T | P | Cr | % Weightage | | | | E |
|------|------------|--------------------------------------|-----------|----------|----------|-----------|-------------|----|----|----|------------|
| | | | | | | | A | B | C | D | |
| 1 | COM201 | Company Law | 4 | 0 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 2 | COM202 | Corporate Accounting-I | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 3 | COM204 | Cost Accounting-I | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 4 | ECO201 | Indian Economy | 4 | 0 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 5 | MGT201 | Organizational Behavior | 4 | 0 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 6 | MGT202 | Entrepreneurship Theory and Practice | 4 | 0 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| | | | 24 | 2 | 0 | 24 | | | | | 600 |

Semester 4

| S.No | Paper Code | Course Title | L | T | P | Cr | % Weightage | | | | E |
|------|------------|--|-----------|----------|----------|-----------|-------------|----|----|----|------------|
| | | | | | | | A | B | C | D | |
| 1 | COM203 | Corporate Accounting-II | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 2 | COM205 | Cost Accounting-II | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 3 | COM206 | Indirect Tax Laws | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 4 | COM207 | Auditing | 4 | 0 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 5 | ECO202 | Money, Banking and International Trade | 4 | 0 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 6 | MGT203 | Strategic Management | 4 | 0 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| | | | 24 | 3 | 0 | 24 | | | | | 600 |

Note: There will be Compulsory Practical Training of 4-6 Weeks immediately after Semester 4

A: Continuous Assessment: Based on Objective Type Tests

B: Mid-Term Test-1: Based on Objective Type & Subjective Type Test

C: Mid-Term Test-2: Based on Objective Type & Subjective Type Test

D: End-Term Exam (Final): Based on Objective Type Tests

E: Total Marks

L: Lectures T: Tutorial P: Practical Cr: Credits

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Scheme of Courses Bachelor of Commerce: B. Com (Professional)

Semester 5

| S.No | Paper Code | Course Title | L | T | P | Cr | % Weightage | | | | E |
|------|------------|------------------------------------|-----------|----------|----------|-----------|-------------|----|----|-----|------------|
| | | | | | | | A | B | C | D | |
| 1 | COM301 | Operations Research-I | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 2 | COM303 | Direct Tax Laws-I | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 3 | COM307 | Computerized Accounting | 0 | 0 | 3 | 3 | 0 | 0 | 0 | 100 | 75 |
| 4 | COM308 | Workshop on Leadership | 0 | 0 | 3 | 4 | 0 | 0 | 0 | 100 | 100 |
| 5 | COM309 | Management Accounting | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 6 | COM310 | Seminar on Summer Training Project | 0 | 0 | 2 | 6 | 0 | 0 | 0 | 100 | 150 |
| 7 | COM359 | E-Business | 3 | 1 | 0 | 3 | 25 | 25 | 25 | 25 | 75 |
| | | | 15 | 4 | 8 | 28 | | | | | 700 |

Semester 6

| S.No | Paper Code | Course Title | L | T | P | Cr | % Weightage | | | | E |
|------|------------|---|-----------|----------|----------|-----------|-------------|----|----|-----|------------|
| | | | | | | | A | B | C | D | |
| 1 | COM302 | Operations Research-II | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 2 | COM304 | Direct Tax Laws-II | 4 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| 3 | COM311 | Workshop on Professional Selling Skills | 0 | 0 | 3 | 4 | 0 | 0 | 0 | 100 | 100 |
| 4 | COM317 | Comprehensive Viva Voce | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 100 | 150 |
| 5 | COM356 | Personal Financial Planning | 3 | 1 | 0 | 3 | 25 | 25 | 25 | 25 | 75 |
| 6 | COM357 | Retail Management | 3 | 1 | 0 | 3 | 25 | 25 | 25 | 25 | 75 |
| 7 | MGT303 | Financial Management | 3 | 1 | 0 | 4 | 25 | 25 | 25 | 25 | 100 |
| | | | 17 | 5 | 3 | 28 | | | | | 700 |

- A: Continuous Assessment: Based on Objective Type Tests
 B: Mid-Term Test-1: Based on Objective Type & Subjective Type Test
 C: Mid-Term Test-2: Based on Objective Type & Subjective Type Test
 D: End-Term Exam (Final): Based on Objective Type Tests
 E: Total Marks
L: Lectures T: Tutorial P: Practical Cr: Credits

Course Title: Financial Accounting-I
Course Code: COM101

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: To develop the understanding of the framework of financial Accounting with special reference to the guidelines of Accounting Standard Board.

Learning Outcomes: After the completion of the course Students will be able to understand, prepare and use the financial accounts.

Unit-A (Introduction to Financial Accounting)

- Meaning and Objectives of Accounting, Accounting Terminology, Advantages and Disadvantages of Accounting **2 hours**
- Relationship between Accountancy and Accounting and Book Keeping **2 hours**
- Users of Accounting Information **1hour**
- Relationship of Accounting with other Disciplines **1hour**
- Generally Accepted Accounting Principles (Assumptions and Principles) **2 hours**
- Accounting Standards. **1 hour**
- Double Entry System of Book- keeping **1 hour**
- Accrual and Cash basis of Accounting **3 hour**
- Accounting Equation- Meaning and Procedure of Developing Accounting Equation **4 hours**

Unit-B (Journal, Ledger and Trial Balance)

- Journalizing- Meaning and Rules of Debit and Credit, Format of Journal, Identification of Transactions, Recording of transactions in Journal **3 hours**
- Distinction between Journal and Ledger, Preparation of Ledgers from Journal, Posting, Balancing of Accounts **2 hours**
- Meaning, Objectives and Advantages of Trial balance, Meaning and Methods of Preparation of Trial Balance **5 hours**
- Errors Revealed and Not revealed by Trial Balance **4 hours**

Unit-C (Subsidiary Books and BRS)

- Subsidiary Books- Need of Subdivision of Journal, Meaning and Advantages of Special Journals, Cash Book (Single, Double and Triple column), Petty Cash Book. **3hours**
- Purchases Book, Sales Book, Purchases Returns Book, Sales Returns books Receivable Book, Payables Book, Journal Proper. **3 hours**
- Bank Reconciliation Statements, Purpose and Use of Preparing Bank Reconciliation Statement **2 hours**
- Causes of Disagreement of Cash Book and Pass Book **3 hours**

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- Preparation of BRS by taking Favourable and Unfavourable Balances of Cash Book and Pass Book. **5 hours**

Unit- D (Depreciation Accounting and Financial Statements)

- Meaning and Causes of Depreciation, Factors affecting Depreciation **1 hours**
- Methods of Depreciation (Straight line and Written down value method) and Change in Method of Depreciation. **2 hours**
- Provisions and Reserves **1 hour**
- Financial Statements- Meaning and Usefulness of Financial Statements, Recognition of Assets, Liabilities, Income and Expenses **1 hours**
- Treatment of Some Items which may be Direct Items, Indirect Items, Incomes and Expenses, Classification of Capital and Revenue **1 hours**
- Preparation of Trading Account, Profit and Loss Account and Balance Sheet **3 hours**
- Treatment of Items of Adjustment, Treatment of Items of Adjustment Appearing outside the Trial Balance **4 hours**

Total 60 Hours

Text Book:

1. Tulsian, P. C. *Financial Accounting*. New Delhi: Pearson Education, 2013.

Reference Books:

1. Gupta, R.L and Radhaswamy, M. *Financial Accounting*. New Delhi: Sultan Chand and Sons.
2. Shukla. M.C., Grewal T.S., and Gupta, S.C. *Advanced Accounts*. New Delhi: S. Chand & Co.
3. Bhattacharyya, A. K. *Financial Accounting*. New Delhi: PHI Learning, 2nd Edition
4. Shankaranarayana, H. V, Ramanath, H. R. *Financial Accounting*. Cengage Learning

Course Title: Business Laws - I

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 0 | 0 | 4 | 100 |

Course Code: COM103

Course Objective: This course aims to acquaint the students with legal environment and to build understanding of legal principles prevalent in business. This course will also help students to know the laws available for the protection of consumer against unfair trade.

Learning Outcomes: After studying this course students will be able to understand how individuals are affected by legal business environment and learner will be equipped with abilities to understand business laws, apply such principles of these laws, and reflect on current legal issues.

Unit - A (Indian Contract Act, 1872)

- Classification and Essentials of Contracts **1 hour**
- Offer and Acceptance- Legal Rules as to Offer and Acceptance, Communication and Revocation of Offer and Acceptance, When an Offer comes to an End. **1 hour**
- Consideration- Meaning, Legal Rules as to Consideration, Meaning of Stranger to Contract, Contracts without Consideration. **2 hours**
- Capacity to Contract- Minors, Persons of Unsound Mind, Persons Disqualified by any Law. **2 hours**
- Free Consent- Meaning of Free Consent, Coercion, Undue Influence, Misrepresentation, Fraud, and Mistake. **2 hours**
- Performance -Meaning, Offer to Perform, Effect of Refusal of a Party to Perform a Contract, Contracts which need not to Perform, By Whom must Contracts be Performed, Who can Demand Performance, Time and Place of Performance, Appropriation of Payments. **1 hour**
- Discharge of Contract- Meaning, Discharge by Performance, Consent, Impossibility, Laps of Time, Operation of Law, Breach of Contract. **4 hours**
- Remedies for Breach of Contract- Rescission of the Contract, Suit for Damages, Suit upon Quantum Meruit, Suit for Specific Performance of the Contract, Suit for Injunction. **3 hour**

Unit – B (Special Contracts)

- Bailment- Meaning, Classification of Bailment, Rights and Duties of Bailor and Bailee, Law relating to Lien. Pledge- Meaning, Rights and Duties of Pawner and Pawnee. **2 hours**
- Indemnity & Guarantee- Meaning of Contracts of Indemnity & Guarantee, Kinds of Guarantee, Difference between Indemnity and Guarantee, Rights and Liabilities of Surety and Discharge of Surety. **2 hours**
- Sales of Goods Act- Essentials of Contract of Sale, Distinction between Sale and Agreement to Sale, Distinction between Sale and Hire- Purchase Agreement, Classification of Goods, Effect of Destruction of Goods. **1 hour**
- Condition and warranties- Meaning and Difference between Condition and warranties, Express and Implied Condition and Warranties, Caveat Emptor **2 hours**
- Unpaid seller- Definition, Rights of Unpaid Seller against the Goods and **3 hour**

Buyer Personally.

- Transfer of Property- Passing of Property (Specific Goods, Unascertained Goods and Goods Sent on Approval), Reservation of Rights of Disposal **4 hours**

Unit-C (Contract of Agency, Partnership & Limited Liability Partnership)

- Agency- Definition of Agent and Principal, Test of Agency, Type of Agents, Creation and Termination of Agency **3 hours**
- Indian Partnership Act, 1932- Definition, Law of Partnership- An Extension of Law of Agency, Test of Partnership, Distinction between Partnership and Joint Hindu Family, Distinction between Partnership and Co-ownership, Duration of Partnership, Registration of Firms, Effects of Non- Registration. **2 hours**
- Relations of Partners with One Another, Rights and Duties of Partners, Types of Partners, Minor Partner, Reconstitution of a Firm. **2 hours**
- Dissolution of Firm- Difference between Dissolution of Firm and Dissolution of Partnership, Dissolution of Firm with the order of Court and Without the Order of Court, Rights and Liabilities of Partners on Dissolution, Public Notice, Consequences if Public Notice is not Given. **4 hours**
- Limited Liability Partnership (LLP)- Salient Features of LLP Difference between Partnership and LLP, Registered Office of LLP and Change Therein; Change of Name, Financial Disclosures and Taxation of LLP. **4 hours**

Unit – D (Negotiable Instruments Act and Consumer Protection Act.)

- Negotiable Instruments Act, 1881- Meaning, Characteristics and Types of Negotiable Instruments. **2 hours**
- Notes, Bills and Cheques- Meaning and Essential Elements of Promissory Note, Meaning and Essential Elements of Bills of Exchange, Distinction between Promissory Notes and Bill of Exchange. Meaning of Cheque, Distinction between Bill of Exchange and Cheque, Crossing of Cheques. **3 hours**
- Parties to Negotiable Instruments, Capacity of Parties to a Negotiable Instrument, Holder and Holder in Due Course, **2 hours**
- Meaning of Negotiation, Indorsement, Kinds of Indorsement, Meaning of Presentment of a Negotiable Instrument. Dishonour of Negotiable Instrument, Duties of Holder upon Dishonour of Negotiable Instrument. **5 hours**
- Consumer Protection Act, 1986: Introduction and Objectives of the Act, Who is Consumer, Various Definitions, Restrictive Trade Practices and Unfair Trade Practices, Consumer Protection Redressal Agencies-District Forum, State Commission and National Commission. **3 hours**

Total 60 hours

Text Book:

1. Kapoor, N.D. *Elements of Mercantile Law*. New Delhi: Sultan Chand & Sons, 2010.

Reference books:

1. Kumar, R. *Legal Aspects of Business*. New Delhi: Cengage Learning.
2. Pathak, A. *Legal Aspects of Business*. New Delhi: Tata McGraw Hill Education.
3. Tulsian, P.C. *Business Law*. New Delhi: Tata McGraw Hill Education.

Course Title: Fundamentals of Computers

Course Code: CSA152

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 0 | 0 | 3 | 75 |

Course Objective: To familiarize the students with computers and their use, and make them proficient in the use of computer applications relevant to business contexts.

UNIT - A

12 Hours

Introduction to Computer Systems

- Characteristics of Computer
- History of Computers
- Classification of Computers on Size, Architecture and Chronology
- Applications of Computers
- Commonly Used Terms–Hardware, Software, Firmware; Computer Architecture and Organization
- Input, Process and Output; Representation of Information; BIT, BYTE, Memory, Memory Size
- UNITs of Measurement of Storage; Input/Output Devices; Secondary Storage Devices
- Networking Concepts - LAN, WAN and Topologies
- Types of Software; System and Application Software
- Operating Systems
- Generation of Languages

UNIT – B

10 Hours

Word Processing

- Editing and Formatting a Document, Text Formatting, Paragraph Formatting, Headers and Footers
- FIND command & REPLACE command, Checking Spelling and Grammar; On-line Spelling and Grammar correction using Auto correct
- Auto Text, Using Thesaurus, Using Clip Gallery. Inserting Graphics From files
- Working with Tables -Creating Table , Entering Text in the Table
- Changing Format of Text of cells, Changing Column width and Row height, Formatting Table Border
- Using Mail Merge - Mail Merge Procedure, Printing a document

UNIT - C

12 Hours

Spreadsheets

- Basic Operations - Arithmetic operators, Comparison operators, Text operator & (ampersand) Reference operator
- Modifying the worksheet layout - Changing Width of Column, Changing Height of Row, Deleting Rows/Columns/Cells, Moving and copying contents of cell, Alignment of text in the cell
- Printing the workbook - Setting up Print Area, Setting up Margins,

- Defining Header and Footer, Controlling Gridlines
- Working with functions - Date and time function, Statistical function, Financial function, Mathematical and Trigonometric functions, Lookup and Reference Functions, Data Base functions, Text function, Logical functions
- Introduction to CHARTS - Formatting Charts
- Working with MACRO, Importing and exporting files

UNIT – D

11 Hours

Presentations

- Creating a presentation slide, Design Templates and Blank presentations
- Power Point standard toolbar buttons
- Working with the text in a slide, Arranging Text in Different Levels
- Changing Font, Font Size and Bold; Moving the frame and inserting clip art; Different slide layouts; Formatting the Slide Design; Work with the Slide Master; Saving the presentation
- The Auto Content Wizard; Using Existing Slides; Using the different views of a slide
- Adding Transitions and Animation, Running Slide Show

Reference Books:

1. K. Kumar and R. Rajkumar. *Computer Applications in Business*. New Delhi: Tata McGraw Hill
2. Kogent Learning Solutions Inc. *Office 2010 in Simple Steps*. Dream Tech Press
3. A. Goel, *Computer Fundamentals*. Pearson
4. Silberschatz & A. Korth, *Database System Concepts*. New Delhi New York: McGraw-Hill
5. A. Simpson, C. Robinson, *Mastering Access 2000*. New Delhi: BPB
6. R. K. Taxali, *P C Software Made Simple*, New Delhi: Tata McGraw-Hill

Course Title: Fundamentals of Computers Laboratory

Course Code: CSA154

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 0 | 0 | 2 | 1 | 25 |

- The laboratory will comprise of using commands and tools available in MS Word, PowerPoint, and Excel.
- Assignments based on the applications of above mentioned software packages.

Course Title: Micro Economics

Course Code: ECO101

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: Micro Economics is the analysis of economics at the individual level. This course explores why people make certain economic decisions and what is the relation of the individual producer or consumer to the economy as a whole.

Learning Outcome: Upon completion of course, students should be able to understand the economic theory and principles to decision making.

Unit – A (Demand and Supply Analysis)

- Introduction to Economics , Micro economics and Macro economics **1 Hour**
- Demand, Types of Demand **1 Hour**
- Determinants of demand, Demand function **1 Hour**
- Law of demand, Demand schedule, Demand curve **1 Hour**
- Why demand curve slopes downward, Exceptions to the law of demand **1 Hour**
- Movements along a demand curve, Shift in demand curve **1 Hour**
- Supply: Meaning, Determinants of supply **1 Hour**
- Supply schedule and supply curve **1 Hour**
- Movements along a supply curve, Shift in supply curve, Exceptions of the law of supply **1 Hour**
- Market equilibrium, Shifts in market equilibrium due to change in supply, Shifts in market equilibrium due to change in demand, Shifts in market equilibrium due to change in supply and demand **1 Hour**
- Elasticity of demand, Types of elasticity of demand **1 Hour**
- Degrees of price elasticity of demand **1 Hour**
- Methods of measurement of elasticity of demand **3 Hour**
- Determinants of elasticity of demand, Consumer preferences and choices **3 Hour**

Unit – B (Cardinal and Ordinal Approach)

- Utility analysis; Law of diminishing marginal utility **1 Hour**

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| | |
|---|---------------|
| • Law of equi-marginal utility | 1 Hour |
| • Ordinal approach, Indifference curve analysis, Properties of Indifference curve | 1 Hour |
| • Marginal rate of substitution, Budget line, Shift in budget line | 1 Hour |
| • Consumer equilibrium; conditions of consumer equilibrium | 3 Hour |
| • Price effect, Income effect, Substitution effect | 3 Hour |
| Unit – C (Production Theory) | |
| • Introduction , Production function, Types of inputs, Factors of production | 1 Hour |
| • Total Product, Average Product, Marginal Product and their relationship | 1 Hour |
| • Isoquants, Iso cost lines, Expansion path | 1 Hour |
| • Marginal rate of Technical Substitution, Principle of marginal rate of technical substitution | 1 Hour |
| • Return to factor; short run production function, Law of variable proportion | 1 Hour |
| • Returns to scale; Constant, increasing and decreasing return to scale | 1 Hour |
| • Cost analysis, cost function and Types of costs | 1 Hour |
| • Traditional theory; Different shapes of cost curves in short run | 1 Hour |
| • Different shapes of cost curves in long run | 3 Hour |
| • Economies of scale; Internal and external economies and diseconomies. | 3 Hour |
| Unit – D (Market Forms) | |
| • Meaning and features of perfect competition | 1 Hour |
| • Short run equilibrium of firm under perfect competition | 1 Hour |
| • Long run equilibrium of firm under perfect competition | 1 Hour |
| • Shut down point , Supply curve of firm, Supply curve of industry | 1 Hour |
| • Monopoly; meaning, features | 1 Hour |
| • Short run equilibrium of firm under monopoly | 1 Hour |

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| | |
|--|-----------------|
| • Long run equilibrium of firm under monopoly | 1 Hour |
| • Price discrimination under monopoly | 1 Hour |
| • Degrees of price discrimination | 1 Hour |
| • Conditions of price discrimination | 1 Hour |
| • Monopolistic competition; meaning, features | 1 Hour |
| • Short run equilibrium of firm under monopolistic competition | 1 Hour |
| • Long run equilibrium of firm under monopolistic competition | 1 Hour |
| • Product differentiation, Selling cost | 3 Hour |
| • Dumping | 2 Hour |
| Total | 60 hours |

Reference Books:

1. Ahuja, H. L. *Principles of Microeconomics*. New Delhi: S Chand.
2. Bernheim, B. D., Whinston, M. and Sen, A. *Microeconomics*. New Delhi: Tata McGraw-Hill Education.
3. Dwivedi, D. N. *Microeconomics: Theory and Applications*. Pearson Education.
4. Geetika, et.al *Managerial Economics*, Tata McGraw-Hill, 2nd Edition.
5. Mithani, D. M. *Business Economics*. Himalaya Publishing House.
6. Salvatore, D. *Microeconomics: Theory and Applications*. Oxford University Press.

Course Title: Environment Education, Road Safety and Legal Awareness

Course Code: EVS101

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 0 | 0 | 4 | 100 |

Course Objective: This course aims at understanding the students in aspects of environmental problems, its potential impacts on global ecosystem and its inhabitants, solutions for these problems as well as environmental ethics which they should adopt to attain sustainable development.

Unit 1

The multidisciplinary nature of environmental studies (2 Hours)

Definition, scope and importance, Need for public awareness

Natural Resources: Renewable and non-renewable resources: (8 Hours)

Natural resources and associated problems.

(a) **Forest resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

(b) **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

(c) **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

(d) **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

(e) **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.

(f) **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Ecosystem: (4 Hours)

- 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:
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

Unit II

Biodiversity and its conservation

4 Hours

- Introduction – Definition: Genetic, Species and Ecosystem Diversity
- Bio-geographical 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, global and national efforts.
- Genetically modified crops
- Cartagena Protocol
- Biodiversity Act

Environmental Pollution

8 Hours

- Definition, causes, effects and control measures of:
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear pollution
 - Solid waste management: Causes, effects and control measures of urban and industrial wastes.
 - Role of an individual in prevention of pollution
 - Pollution case studies
 - Disaster management: floods, earthquake, cyclone and landslides

Indoor Pollution:

2 Hours

- Practical tips on how to save the self from self-inflicted pollution.
- Basics of toxicity.
- Problems of lifestyle based diseases.

- Solutions needed for safety.

Unit III

Social Issues and the Environment

7 Hours

- Population growth, variation among nations, Population explosion – Family Welfare Programmes.
- Environment and human health,
- 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. Case studies.
- 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 Laws: The Environment Protection Act, 1986; The Air (Prevention and Control of Pollution) Act, 1981; The Water (Prevention and control of Pollution) Act 1974; The Wildlife Protection Act, 1972; Forest Conservation Act, 1980.
- Issues involved in enforcement of environmental legislation
- Public Awareness

Human Population and Environment

5 Hours

- Population Growth and Variations among Nations
- Population Explosion
- Human Rights
- Value Education
- HIV / AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and Human Health
- Case Studies

Global environmental issues

5 Hours

- Stockholm Conference
- Brundtland Commission
- Montreal Protocol
- Kyoto protocol
- Earth Summit
- World Summit

Unit IV

Road Safety

6 Hours

- Road safety: Concept and its importance.
- Attitude of people towards road safety
- Role of traffic police in road safety
- Traffic rules, Traffic signs, How to obtain driving license, Traffic offences, penalties and procedures,
- Common driving mistakes, Significance of first-aid in road safety
- Role of civil society in road safety and Traffic police-public relationship
- Motor Vehicle Act 1998 (2010)

Legal Awareness

4 Hours

- Legal literacy
- Child labour
- Domestic Violence
- Right to Education

Field Work

5 Hours

- Visit to a local area to document environmental assets river/ forest/ grassland/hill/mountain
- Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
- Study of common plants, insects, birds
- Study of simple ecosystems-Pond, river, hill slopes, etc (Field work equal to 5 lecture hours)

Suggested Readings:

1. Odum, E.P. *Basic Ecology*. Holt Saundurs: Japan. International Edition, 1983.
2. Botkin, D.B. and Kodler, E.A. *Environmental Studies: The Earth as a living planet*. New York: John Wiley and Sons Inc., 2000.
3. Singh, J.S., Singh, S.P and Gupta S.R. *Ecology, Environment and Resource Conservation*, New Delhi: Anamaya Publishers, 2006.
4. De, A.K. *Environmental Chemistry*. New Delhi: Wiley Eastern Ltd., 1990.
5. Sharma, P.D. *Ecology and Environment*. Meerut: Rastogi Publications, 2004.
6. Uberoi, N.K.: *Environmental Management*. New Delhi: Excel Books, 2nd Edition.

Course Title: Principles and Practice of Management

Course Code: MGT101

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 3 | 1 | 0 | 4 | 100 |

Course Objective: Student will learn about the development of management theory and will understand the importance of management. The course also aims at explaining the basic functional elements of management.

Learning Outcomes: After completion of course students will be able understand basic management theories and modern practices. Learning will be on the basic roles, skills and functions of management. Students can use and follow modern techniques and strategies of management in the light of ethics and social responsibility.

Unit - A

- Meaning, nature, scope and importance of management **2 hours**
- Levels of management, Managerial roles **2 hours**
- Principles of functional management **2 hours**
- Evolution of management thought, contributions of F.W Taylor, Henry Fayol, Elton Mayo, Peter Drucker **3 hours**
- Professionalization of Management **2 hours**

Unit - B

- Planning- Meaning, need & importance, Fundamentals & components of planning **2 hours**
- Planning: Types, process **2 hours**
- Concept of MBO, Advantages & Limitations of MBO **1 hour**
- Decision Making: Concept and process **2 hours**
- Organizing: Concept, significance, processes, Types of organisations **2 hours**
- Span of control. Authority and Responsibility relationships, Delegation **2 hours**
- Decentralization and Departmentation **1 hour**

Unit - C

- Direction & Coordination- Meaning, features, Tools & Techniques **3 hours**
- Leadership- Concept, importance, role & skills **2 hours**
- Communication and supervision **1 hour**
- Controlling- Nature, concept, process, types, scope, importance **2 hours**
- Controlling by exception. Controlling techniques. Key problems in controlling **3 hours**

Unit - D

- Emerging issues in management: American and Japanese styles **2 hours**
 - TQM, Six-sigma, MIS, QWL. **3 hours**
 - Strategic Management- Concept & process, SWOT analysis, Porter 5-forces model. **2 hours**
 - Creativity and innovation. **1 hour**
 - Managerial ethics: need, importance, Corporate social responsibility: concept, need, tools **3 hours**
- 45 hours**

Text Book:

1. Rudani Ramesh. *Principles of Management*. New Delhi: Tata McGraw-Hill Education, 1st Edition 2013.

Reference Books:

1. Koontz H & Weihrich, *Essentials of Management*, 9th Edition 2013
2. Prasad L M, *Principles and Practices of Management*. New Delhi: Sultan Chand & Sons.
3. Stoner J A F, Freeman R E and Gilbert D R. *Management*, Pearson Education, 6th Edition.

Course Title: Human Values and Ethics

Course Code: SGS101

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 2 | 0 | 0 | 2 | 50 |

Course Objectives:

- To sensitize students about the role and importance of human values and ethics in personal, social and professional life.
- To encourage students to read and realize the values of enlightened human beings.
- To enable students to understand and appreciate ethical concerns relevant to modern lives.

Learning Outcomes:

Students becoming responsible citizens and better professionals who practise Values and Ethics in every sphere of life.

Unit – A (Human Values)

7 Hours

1. Concept of Human Values: Meaning, Types and Importance of Values.
2. Human Values : Lessons from the lives and teachings of great leaders, reformers and holy persons.
3. Value Education : The content of value education
4. Value crisis and its redressal.

Unit – B (Being Good and Responsible)

8 Hours

1. Self Exploration and Self Evaluation
2. Acquiring Core Values for Self Development
3. Living in Harmony with Self, Family, Society and Nature
4. Values enshrined in the Constitution: Liberty, Equality Fraternity and Fundamental Duties.

Unit – C (Value – based Living)

8 Hours

1. Vedic values of life
2. Karma Yoga and Jnana Yoga
3. Ashta Marga and Tri-Ratna
4. Truth, Contentment and Wisdom

Unit – D (Ethical Living)

7 Hours

1. Personal Ethics
2. Professional Ethics
3. Ethics in Governance
4. Ethics in Education

Suggested Readings:

1. Sreedharan, E and Wakhlu, Bharat. *Restoring Values*. New Delhi: Sage Publications Ltd, 2010.
2. Nagarajan, K. *Indian Ethos and Values*. Tata McGraw Hill, 2011.
3. Tripathi,A.N. *Human Values*. New Delhi: New Age International Publishers, Third Edition, 2009.
4. Sankar. *Indian Ethos and Values in Management*. Tata McGraw Hill Education Pvt. Ltd. , 1st Edition
5. Osula. *Values and Ethics*. Asian Books, 2001.
6. Surbiramanian,R. *Professional Ethics*. New Delhi: Oxford University Press, 2013.
7. Rishabh Anand and *Human Values and Professional Ethics*. New Delhi: Satya Prakashan:, 2012
8. Bhalla Sanjeev. *Human Values and Professional Ethics*, New Delhi: Satya Prakashan, 2012.
9. Soryan,R. *Human Values and Professional Ethics*. Dhanpat Rai & Co. Pvt. Ltd., First Edition, 2010.
10. Suresh Jayshree, Raghavan, B. S. *Human Values and Professional Ethics*. S Chand & Co. Ltd. 2007.
11. Shukla,,R.K. and Misra, A. *Human Values and Professional Ethics*. A B Publication, 2010.
12. Sharma. *Human Values and Professional Ethics*. Vayu Education of India Language publishers, 2012.
13. Kannan,S. and Srilakshmi, K. *Human Values and Professional Ethics*. Taxmann Publication Pvt. Ltd., 2009.
14. Srivastava,S. *Human Values and Professional Ethics*. S K Kataria & Sons, 2001.
15. Singh,Y. and Garg,A. *Human Values and Professional Ethics*. Aitbs publishers, 2011.
16. Kumar, V. *Human Values and Professional Ethics*. Kalyani Publishers, Ludhiana, 2013.
17. Gaur,R.R., Sangal, R. and Bagaria, G.P.*Human Values and Professional Ethics*. New Delhi: Excel Books, 2010.
18. Bramwell, O. and Upadhyay,S. *Values and Ethics*. Asian Books Pvt. Ltd., 2011.
19. Ashram, A. *Complete works of Swami Vivekanand*, Calcutta – 1931.
20. Radhakrishnan, S. *Indian Philosophy*. George Allen & Unwin Ltd. New York: Humanities Press INC, 1929.
21. Dwvwdi,A.N.*Essentials of Hinduism, Jainism and Buddhism*. Books Today, New Delhi – 1979

22. Light of Truth : Satyarth Parkash, Maharishi Dayanand Saraswati, Arya Swadhyay Kendra, New Delhi, 1975.
23. Dayanand . *His life and work*. New Delhi: Suraj Bhan, DAVCMC, 2001.
24. Raghavan. *Moral and Political Thoughts of Mahatma Gandhi*. New Delhi: Oxford University Press India, 2000.
25. Singh Narain. *Guru Nanak Dev's view of life. Bhagat Puran Singh*. Amritsar: All India Pingalwara Society, 2010.
26. Dwivedi „Kapil Dev. *Esence of Vedas*, Hoshiarpur: Katyayan Vedic Sahitya Prakashan, 1990.
27. Chaubey,B.B. *Vedic Concepts*. Hoshiarpur: Katyayan Vedic Sahitya Prakashan, 1990.
28. Radhakrishnan Saravapalli. *Mahatma Gandhi : Essays and Reflections on his life and work*. Mumbai: Zaico Publication, 1977.
29. Lala Har Dayal, *Hints for Self Culture*, Mumbai: Jaico Publishing House 1961.
30. Maharishi Swami Dayanand Saraswati. *The Light of Truth* (The Satyartha Prakashan), available at URL :
www.aryasamajjamnagar.org/download/satyarth_prakash_eng.pdf
31. Krishnamurti J. *The First and Last Freedom*, available at URL :
<http://www.jiddu-krishnamurti.net/en/th-first-and-last-freedom/>
32. Sri Raman Maharishi. *Who Am I*. available at URL :
http://www.sriramanamaharshi.org/resource_centre/publicatins/who-am-i-books/
33. Balsekar Ramesh, *Peace and Harmony in Daily Living*, Yogi Impressions; 1st edition

Course Title: Financial Accounting-II

Course Code: COM102

| L | T | P | Credits | Marks |
|----------|----------|----------|----------------|--------------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: The course aims at training the students in the treatment of specialised types of accounts like accounts for partnership firms, hire purchase firms, branches etc. It also deals with treatment of inventory and incomplete accounts.

Learning Outcomes: After the completion of the course Students will be able to understand, prepare and use the financial accounts.

Unit-A Valuation of Inventory

- Meaning And significance of Holding Inventory **2 hours**
- Material Valuations **2 hours**
- Levels of Inventory along with Level Setting **2 hours**
- Physical Inventory of Stock **1hour**
- Inventory Pricing **3 hour**
- Valuation of Stock and Final Accounts **4 hours**

Unit-B Partnership Accounts

- Accounting for Partnership **3 hours**
- Dissolution of a Firm **2 hours**
- Insolvency of one and all the Partners **3 hours**
- Piecemeal Distribution **2 hours**
- Sale of a Firm **3 hour**
- Amalgamation of Firms **4hours**

Unit C: Accounting For Incomplete Records and Hire Purchases

- Difference between Single and Double Entry System **2 hours**
- Advantages and Disadvantages **1 hours**
- Calculation of missing figures **1 hours**
- Computation of Profit and Loss **1 hours**
- Meaning; difference with Instalment payment system **2 hours**
- Recording of transaction in the books of buyer **1 hours**
- Use of Interest Suspense a/c **1 hours**
- Partial and complete repossession **3 hours**
- Books of Seller – H.P. Trading A/C (with repossession) **3 hours**

Unit- D Accounting for Branches and Departments

| | |
|--|-----------------|
| • Concept of Branch; different types of Branches. | 1 hours |
| • preparation of Branch account | 1 hours |
| • Preparation of Branch Trading and P/L account. (at cost & at IP) – | 1 hour |
| • Preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal& abnormal losses | 1 hours |
| • Independent branches | 1 hours |
| • Concept, difference with Branch, objective of preparation of departmental accounts | 1 hours |
| • Apportionment of common Cost | 1 hours |
| • Preparation of Departmental Trading and P/L account | 1 hours |
| • Consolidated Trading and P/ | 1 hour |
| • Inter departmental transfer of goods at cost, cost plus and at selling price | 3 hours |
| • Elimination of unrealized profit | 2 hours |
| Total | 60 hours |

Text Book:

2. Tulsian, P. C. *Financial Accounting*. New Delhi: Pearson Education, 2013.

Reference Books:

5. Gupta, R.L and Radhaswamy, M. *Financial Accounting*. New Delhi: Sultan Chand and Sons.
6. Shukla. M.C., Grewal T.S., and Gupta, S.C. *Advanced Accounts*. New Delhi: S. Chand & Co.
7. Bhattacharyya, A. K. *Financial Accounting*. New Delhi: PHI Learning, 2nd Edition
8. Shankaranarayana, H. V, Ramanath, H. R. *Financial Accounting*. Cengage Learning

Course Title: Business Law - II

Course Code: COM104

| L | T | P | Credits | Marks |
|----------|----------|----------|----------------|--------------|
| 4 | 0 | 0 | 4 | 100 |

Course Objective: This course aims to acquaint the students with legal environment in relation to social security of workmen, trade unions, disputes etc. This course will also enable students to know and apply the privileges of various acts as per Indian constitution.

Learning Outcomes: Key learning outcomes focus on the understanding, recognition and application of labour laws. On completion of this course, learner will be able to apply this legal analysis in planning and decision-making of business unit or factory to avoid legal conflicts.

Unit – A (Factories Act and Wage Payment) Hours

- The Factories Act, 1948- Meaning and Definition of Factory, Approval, Licensing and Registration of Factories, The Inspecting Staff, General Duties of Occupier, Health, Safety and Welfare, Working Hours of Adults, Employment of Young Persons and Women, Annual Leave with Wages, Penalties. **5**
- Payment of Wages Act-Applicability of the Act, Scope and Object of Act, Definition of Wages, Rules regarding Payment of Wages, Deductions of Wages, Kinds of Deductions, Enforcement of the Act, Claims Arising out of Deductions from Wages or Delay in Payment of Wages and Penalty for Malicious or Vexatious Claims, Appeal **6**
- Minimum Wages Act- Object and Scope of Act, Provisions regarding Fixation and Revision of Wages, Minimum Rate of Wages, Procedure for Fixing and Revising Minimum Wages Safeguards available in Payment of Minimum Wages, Enforcement of the Act, Offences and Penalties. **5**

Unit- B (Workman Compensation and Bonus Payment)

- The Employees’ Compensation Act, 1923- Scope, Definition, Rules regarding Workman Compensation, Injury arise out of and in the Course of Employment, Provisions **7**
- Payment of Bonus Act- Definitions, Determination of Bonus, Payment of Bonus Provisions, Penalties **7**

Unit- C (ESI, EPF and Gratuity Act)

- Employee State Insurance Act- Applicability of Act, Rules and Rate of **5**

Contributions, Sickness Benefits Benefit, Maternity Benefit, Disablement Benefit, Dependent's Benefit, Medical Benefit, Funeral Benefit, Penalties.

- Employee Provident Fund Act- Application of the Act, Object of Act, Employees' Provident Fund Scheme, Employees' Pension Scheme and Fund, Employees' Deposit-linked Insurance Scheme and Fund, Administration of the Schemes, Determination of Moneys Due from the Employees, Their Recovery and Employees' Provident Fund Appellate Tribunal, Penalties and Offences. **6**
- Payment of Gratuity Act, 1972- Definitions, Coverage of Act, payment of gratuity, Determination and Recovery, penalties and offences. **5**

Unit- D (Industrial Disputes and Trade Unions)

- Industrial Disputes Act- Definition of Industrial Dispute, Object and Extent of Act, Causes of Industrial Dispute, Modes of Settlement of industrial Dispute -Conciliation, Adjudication and Arbitration. **4**
- Strikes vs. Lock-outs, Lay -off vs. Retrenchment, Unfair Labour Practices under Fifth Schedule. Definition of Continuous Service, Calculation of Working Days, Right of Workmen Laid-off for Compensation, Conditions Precedent to Retrenchment of Workmen, Transfer and Closing Down of Undertakings, Compensation of Workmen in Case of Closing Down of Undertaking, Penalties. **5**
- Trade Union Act, 1946- Object of Act, Scope and Application of the Act, Definitions. Registration of Trade Union and Cancellation of Trade Union, Duties and Liabilities of Registered Trade Union, Regulations and Penalties. **5**

60 hours

Text Book:

1. Kapoor, N.D. *Elements of Mercantile Law*. New Delhi: Sultan Chand and Sons, 50th Edition

Reference books:

1. Sinha P. R. N. *Industrial Relations, Trade Unions, and Labour Legislation*. Pearson Education Inc and Dorling Kindersley Publishing Inc., 4th Edition.
2. Kumar, R. *Legal Aspects of Business*. Cengage Learning. 10th Edition.

Course Title: Macro Economics

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Code: ECO102

Course Objective: The objective of the course is to introduce the students about macroeconomic analysis which help them to understand the way in which the overall economy operates.

Learning outcome: After completion of syllabus students will learn about the various tools applied for the smooth functioning of the economy.

UNIT –A

| | |
|--|---------------|
| Introduction to Macroeconomics , Micro economics and Macro economics | 1 Hour |
| Importance and scope of Macroeconomics | 1 Hour |
| National Income : Concepts | 1 Hour |
| Productive Vs. Non-productive intermediate and final output | 1 Hour |
| Methods of measuring National Income | 1 Hour |
| Problems in measuring National Income | 1 Hour |
| Circular Flow of Income; Two sector model | 1 Hour |
| Circular Flow of Income; Three sector model | 3 Hour |
| Circular Flow of Income; Four sector model | 3 Hour |

UNIT-B

| | |
|--|---------------|
| Theories of Income Output and Employment Determination | 1 Hour |
| Classical Theory of Income Output and Employment Determination | 1 Hour |
| Effective demand; Principle of effective demand | 1 Hour |
| Say's Law of market | 3 Hour |
| Keynes Theory of Income Output and Employment. | 5 Hour |
| Classical theory versus Keynes theory of income and employment | 1 Hour |
| Consumption Function; Concepts of consumption function | 1 Hour |
| Propensity to consume | 1 Hour |
| Factors affecting propensity to consume | 1 Hour |
| Investment function | 1 Hour |
| Autonomous investment and Induced investment | 1 Hour |
| Factors affecting investment decisions | 1 Hour |
| Multiplier; Concept of multiplier | 1 Hour |
| Static multiplier | 1 Hour |
| Dynamic multiplier | 1 Hour |

UNIT C

| | |
|--|---------------|
| Money Definition of money, Function of money | 1 Hour |
| Concepts of money, fiat money | 1 Hour |
| General Equilibrium of economy | 1 Hour |
| IS Curve and its derivation | 1 Hour |
| LM Curve and its derivation | 3 Hour |
| IS-LM curve analysis | 3 Hour |
| Inflation; meaning and causes of inflation | 1 Hour |
| Impact of inflation | 1 Hour |
| Demand pull inflation | 1 Hour |
| Cost push inflation | 1 Hour |
| Control of inflation, Phillips curve | 1 Hour |
| Business cycles; meaning, its phases | 1 Hour |
| Macroeconomic policies; | 1 Hour |

UNIT - D

| | |
|---|---------------|
| Monetary policy, instruments of monetary policy | 1 Hour |
| Fiscal policy; role of fiscal policy | 1 Hour |
| Instruments of fiscal policy | 3 Hour |
| Latest fiscal and monetary policy of RBI | 2 Hour |
| Balance of payment, meaning, its types | 1 Hour |
| Distinguish between balance of payment and balance of trade | 1 Hour |
| Factor responsible for disequilibrium in BOP | 1 Hour |
| Methods to correct BOP | 1 Hour |

Reference Books:

1. Dwivedi, D. N. *Macroeconomics: Theory and Policy*. New Delhi: Tata McGraw Hill, 2010.
2. Shapiro, Edward. *Macroeconomic Analysis*. Galgotia Publications, 2007.
3. Abel, Andrew B, Bernake Ben. *Macro Economics*. Pearson Education, 2011.
4. Robert J. Gordon, Stanley G. Harris. *Macroeconomics*. New Delhi: PHI, 2013.

Course Title: Business Mathematics and Statistics

Course Code: ECO103

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective:

- To acquaint the students about the applications of mathematics from business point of view.
- To make the students learn the practical applications of mathematics and its use in real world business practices.

Learning Outcome: After completion of syllabus students will be able to apply mathematics and Statistical tools in business Economics.

Unit – A

Matrix: Types of matrix **1 Hour**

Matrix operations **1 Hour**

Rank **1 Hour**

Cofactor and Minor **1 Hour**

Determinants and their basic properties of determinant **1 Hour**

Solution of simultaneous equations through Cramer's rule **1 Hour**

inverse of matrix **1 Hour**

Quadratic form matrix, **3 Hour**

Cramer rule **3 Hour**

UNIT-B **1 Hour**

Integration: Concept of integration **1 Hour**

Rules of integration **1 Hour**

Application to consumer's surplus **1 Hour**

Application to producer's surplus **3 Hour**

Differentiation: Rules of differentiation with basic problems. **5 Hour**

UNIT C

Measures of Central Tendency :Introduction **1 Hour**

Arithmetic Mean **1 Hour**

Average and its importance **1 Hour**

Characteristics of an ideal average **1 Hour**

Mean **1 Hour**

Median **1 Hour**

Mode **1 Hour**

Geometric Mean **1 Hour**

Harmonic **1 Hour**

Percentile Methods **1 Hour**

Quartile Methods **1 Hour**

Measures of Dispersion: Range **1 Hour**

Mean deviation **1 Hour**

Standard deviation **1 Hour**

| | |
|--------------------------|--------|
| Variance | 3 Hour |
| Coefficient of Variation | 3 Hour |

Unit- D

| | |
|---|--------|
| Scatter Diagram method | 1 Hour |
| Karl Pearson's | 1 Hour |
| Rank Method | 1 Hour |
| Regression- Lines of Regression | 1 Hour |
| Coefficient of Regression | 1 Hour |
| Deviation taken from Arithmetic Mean | 1 Hour |
| Analysis of Time Series: Concept of Time Series | 1 Hour |
| Components of time series | 1 Hour |
| Method of Semi-Average | 1 Hour |
| Method of Moving Average | 3 Hour |
| Method of least square. | 2 Hour |

Reference Books:

1. Black Ken. *Business Statistic for Contemporary Decision Making*. Wiley Publisher,2010.
- 2 Richard I. Levin and David S. Rubin, *Statistics for Management*. Pearson Education, 2012.
3. Aggarwal, C.S and Joshi, R.C. *Mathematics for managers*. New Academic Publishing Co, 2009.
4. Monga G.S. *Mathematics and Statistics for Economics*. Vikas Publishing House, 2010.
5. Sharma J. K. *Business Statistics*. Addison Wesley, 2011.
6. Gupta, S.C. *Fundamentals of Statistics*. New Delhi: Himalaya Publishing House, 2013.
7. Gupta, S.P. *Statistical Methods*. New Delhi: Sultan Chand and Sons,2008.

Course Title: Basic Communication Skills

Course Code: ENG151

Course Objective:

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 3 | 1 | 0 | 3 | 75 |

- To enhance students' vocabulary and comprehensive skills through prescribed texts.
- To hone students' writing skills.

Learning Outcomes: Students will be able to improve their writing skills as well as will enrich their word power.

Unit – A Applied Grammar (Socio-Cultural Context)

- Parts of Speech: Noun, Pronoun, Adjective, Verb, Adverb, **4 hours**
Preposition, Conjunction, Interjection
- Tenses (Rules and Usages in Socio-cultural contexts) **5 hour**
- Modals: Can, Could, May, Might, Will, Would, Shall, Should, **4 hours**
Must, Ought to
- Passives **3 hours**
- Reported/Reporting Speech **3 hour**

Unit – B Reading (Communicative Approach to be Followed)

- J M Synge: Riders to the Sea (One Act Play) **5 hours**
- Anton Chekhov : Joy (Short Story) **4 hours**
- Swami Vivekanand : The Secret of Work (Prose) **5 hours**

Unit – C Writing

- Paragraph and Essay Writing **4 Hours**
- Letter Writing: Formal and Informal **4 hours**
- Notice and Email **4 hours**

References:

a. Books

1. Kumar, Sanjay and PushpLata. *Communication Skills*. India: OUP, 2012.
2. Vandana, R. Singh. *The Written Word* by. New Delhi: Oxford University Press, 2008.

b. Websites

1. www.youtube.com (to download videos for panel discussions)
2. www.letterwritingguide.com
3. www.teach-nology.com
4. www.englishforeveryone.org
5. www.dailywritingtips.com
6. www.englishworksheets.com
7. www.mindtools.com

Course Title: Basic Communication Skills

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 0 | 0 | 2 | 1 | 25 |

Course Code: ENG152

Course Objective:

- To improve fluency in speaking English.
- To promote interactive skills through Group Discussions and role plays.

Learning Outcome: Students will get exposure to speaking through the above mentioned interactive exercises. In addition, they will develop a technical understanding of language learning software, which will further improve their communicative skills.

| Unit – A Speaking/Listening | | |
|------------------------------------|--|----------|
| • Movie-Clippings | | 10 hours |
| • Role Plays | | 10 hours |
| • Group Discussions | | 10 hours |

Instructions:

1. Each student will prepare a scrap file on any of the topics given by class teacher. Student should be able to justify the contents of his/her Scrap file, which carries the weightage of 10 marks. Marks will be given for originality, creativity and presentation of thoughts.
2. In the end of semester, viva exam will be conducted. Viva will be for 10 marks. Spoken English will be the focus of exam. Examiner will ask questions related to scrap file and other general (non-technical) topics.
3. In the End-term exam, lab activity will carry the weightage of 10 marks.
4. Acknowledge all the sources of information in your scrap file.

References:

Books

1. Gangal, J. K. *A Practical Course In Spoken English*. India: Phi Private Limited, 2012.
2. Kumar, Sanjay and Pushp Lata. *Communication Skills*. India: OUP, 2012.

Websites

1. www.youtube.com (to download videos for panel discussions)
2. www.englishforeveryone.org
3. www.talkenglish.com
4. www.mindtools.com

Course Title: Marketing Management
Course Code: MGT102

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: The course aims at making participants understand concepts, philosophies, processes and techniques of managing the marketing operations of a firm with a view to better understand and appreciate the complexities associated with the marketing function.

Learning Outcomes: At the end of the course a students should be able to identify and analyse key trends, opportunities and problems in local and regional marketing environments; research, define and evaluate markets for given products and product ideas, and services; specify products rigorously, match them with corresponding markets, and outline appropriate marketing strategies.

Unit – A

- Introduction to marketing:** Meaning, nature and scope of marketing, marketing philosophies, marketing management process, concept of marketing mix, market analysis **6 hour**
- Understanding marketing environment:** Company’s Microenvironment, Macro environment, Responding to the Marketing Environment, consumer and organization buyer behaviour, market measurement **9 hour**
- Marketing research:** market segmentation, targeting and positioning. **7 hour**

Unit – B

- Product planning and pricing:** Product concept, types of products, major product decisions, brand management, product life cycle, new product development process **8 hours**
- Pricing decisions:** determinants of price, pricing process, policies and strategies. **4 hours**

Unit – C

- Promotion and distribution decisions:** Communication process, promotion tools: Advertising, personal selling, publicity and sales promotion **7 Hours**
- Distribution channel decisions** – types and functions of intermediaries, selection and management of intermediaries. **6 hours**

Unit – D

- Marketing organization and control:** Organizing for marketing, marketing implementation & control, ethics in marketing **6 hours**
 - Emerging trends and issues in marketing:** Consumerism, rural marketing, societal marketing, direct and online marketing, green marketing, retail marketing, customer relation marketing. **8 hours**
- 60 hours**

Reference Books:

1. Czinkota, M.R. and Kotabe, M. *Marketing Management*. New Delhi :Vikas Publishing.

2. Douglas, J., Darymple, J. and Parsons, L.J. *Marketing Management: Text and Cases*. John Wiley and Sons.
3. Kotler, P. *Marketing Management: Analysis, Planning, Implementation & Control*. New Delhi: Prentice Hall of India.
4. Michael, J.E., Bruce, J.W. and William, J.S. *Marketing Management*, New Delhi: Tata McGrawHill,
5. Perreault, W.D. and Jerome, E.M. *Basic Marketing*. New Delhi:Tata McGraw Hill.
6. Pride, W.M. and Ferrell, O.C.*Marketing:Concepts and Strategies*. Delhi: Biztantra Press.
7. Ramaswamy, V.S. and Namakumari, S. *Marketing Management: Planning, Control*. New Delhi: MacMillan Press.
8. Zikmund, A. *Marketing*: Thomson Learning, Mumbai.

Course Title: General Knowledge and Current Affairs

Course Code: SGS102

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 2 | 0 | 0 | 2 | 50 |

Course Objectives:

- To introduce students with the course and contents of various competitive examinations
- To prepare a foundation for appearing in various competitive examinations
- To sensitize the students about the current issues and events of national and international importance
- To provide opportunity to the students to study inter disciplinary subjects like Geography, Science, Economy, Polity, History, International Relations etc.

Learning Outcomes:

- Students would get an opportunity to aspire, plan and prepare for various competitive examinations in advance.
- It would polish their personalities and sharpen the skills of debates, group discussions, communication, interview etc.
- Students would acquire general awareness of National and International Events.

Unit — A (General Geography)

World Geography:

The Universe, The Solar System, The Earth, Atmosphere, The World we live in, Countries rich in Minerals, People of the World, Wonders of the World, Biggest and Smallest.

Indian Geography:

Location, Area and Dimensions, Physical Presence, River Systems, Climate, Forests, Agriculture, Indian States and Union Territories, Important sites and Monuments, Largest-Longest and Highest in India.

General History:

Glimpses of India History, Ancient Indian, Medieval India, Modern India, Various Phases of Indian National Movement, Prominent Personalities.

Glimpses of World History:

Important Events of World History, Revolutions and Wars of Independence, The World Wars, Political Philosophies like Nazism, Fascism, Communism, Capitalism, Liberalism etc.

Unit — B (General Polity)

World Politics:

Major Actors and their political relations, International Organisations : UNO and other organizations viz: WTO, EU, SAARC, ASEAN, BRICS, WTO, OIC, OAU, OPEC, GCC etc.

Indian Polity : Constitution of India :

Important Provisions, Basic Structure, Union Government, Union Legislature and Executive, State Government: State Legislature and Executive, Indian Judiciary, The Election Commission, Panchayati Raj System, RTI etc.

General Economy :

The process of liberalization, privatization, globalization and Major World Issues. Indian Economy, Planning in India, Indian Financial System, Agriculture, Industries, Major Economic Issues, Economic Terminology.

Unit — C (General Science)

General appreciation and understandings of science including the matters of everyday observation and experience. Inventions and Discoveries, Scientific concepts and Theories.

Environmental Science

- Environment
- Global Warming
- Pollution
- Major Disasters

Sports and Recreation:

The World of Sports and recreation. Who's Who is sports, Major Events, Awards and Honours. Famous personalities, Festivals. Arts and Artists.

Current Affairs:

National and International Issues and Events in News. Governments Schemes, Policy Decisions, Bilateral, Regional and International Assessments.

India and Neighbours:

Current phase relations with China, Pakistan, Bangladesh, Nepal, Sri Lanka and Afghanistan

Unit — D (Miscellaneous Information)

Who is who?

Books and Authors, Persons in News, Awards and Honours, Abbreviations and Sports

SUGGESTED READINGS :

Books

- Mohanty,M. *General Knowledge Manual 2013-14*. Delhi: Macmillan Publishers India Ltd.
- Thorpe,E and Thorpe, S. *General Knowledge Manual 2013-14*.Delhi: The Pearson.
- *Spectrum's Handbook of General Studies – 2013-14*. New Delhi: Spectrum Books (P) Ltd.,
- NCERT Books.
- *Unique Quintessence of General Studies – 2013-14*. New Delhi: Unique Publishers.

CURRENT AFFAIRS

Magazines

Economic and Political Weekly, Yojna, the Week, India Today, Frontline, Spectrum. Competition Success Review, Competition Master, Civil Services Chronicle, Current Affairs, World Atlas Book

Newspapers

The Hindu, Times of India, The Hindustan Times, The Tribune

Course Title: Company Law

Course Code: COM201

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 0 | 0 | 4 | 100 |

Course Objective: This course introduces the students to the corporate form of business in detail. They will learn how to form and manage the company as per the Indian law.

Learning Outcomes: After studying this course students will be able to understand how companies are affected by legal corporate environment and learner will be equipped with abilities to understand company laws and reflect on current legal issues.

Unit – A (Nature of Company)

- Company- Definition, Characteristics of a company, Lifting or piercing the Corporate veil **3 hours**
- Classification of Companies- On the basis of Incorporation; Liability; Number of Members; Control; ownership **3 hour**
- Formation of company **4 hours**
- Memorandum of association- Contents of Memorandum, Alteration of Memorandum, Doctrine of Ultra Vires **5 hours**
- Articles of association- Contents of Articles, Legal effect, Constructive notice of Memorandum and Articles, Doctrine of Indoor Management, Exceptions to the doctrine of indoor management **5 hours**

Unit – B (Other Documents of Company)

- Prospectus- Definition, Shelf prospectus, Redherring prospectus, Abridged prospectus, Misstatements in Prospectus and their consequences **3 hour**
- Shares- Definition, Stock and Shares, Types of Shares, application and allotment, calls on shares, share certificate, share warrant, Transfer of shares, Lien on shares, Surrender and Forfeiture of shares **5 hours**
- Share capital- Kinds, Alteration and Reduction of share capital **5 hour**

Unit – C (Management of Company)

- Company Management- Directors, Appointment, Position, Disqualification, Duties of Directors, meetings of directors **3 hours**
- Meetings- Meaning, General Meeting of shareholders: Statutory, Annual General Meeting, Extraordinary General Meeting. Requisites of a Valid meeting **3 hours**
- Membership **4 hours**
- Investment and Loan, Equitable Mortgage and Registration of Charges **6 hours**

Unit – D (Prevention of Oppression, Reconstruction and Dissolution of Company)

- Prevention of Oppression and Mismanagement(Majority powers and minority rights) **2 hours**

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- Reconstruction and Amalgamations **5 hours**
 - Winding up- Meaning of Winding up, Modes of winding up, **5 hours**
Consequences of winding up order, Dissolution of Company.
- Total 60 hours**

Text Book:

2. Kapoor, N.D. *Elements of Mercantile Law*. New Delhi: Sultan Chand & Sons, 2010.

Reference books:

1. Kumar, R. *Legal Aspects of Business*. Cengage Learning
2. Pathak, A. *Legal Aspects of Business*. Tata McGraw Hill Education.
3. Tulsian, P.C. *Business Law*. Tata McGraw Hill Education

Course Title: Corporate Accounting-I
Course Code: COM202

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: This course trains the students in the preparation of accounts for companies as per the rules of company law. They should be able to draw the basic balance sheet of companies after undergoing this course.

Learning Outcomes: After the completion of the course Students will be able to understand, prepare and use the financial Records of the companies and will know the Procedural Aspects for the issue of various securities by the companies.

Unit A: Issue of Shares

- : Meaning, Characteristics and Kinds of Companies, Introduction to Share Capital, Issue of Shares at Par, Discount and Premium, Calls in Advance and Calls in Arrears, Issue of Shares for Consideration other than Cash **3 hours**
- Pro-rata Allotment of Shares **3 hour**
- Legal Provisions Related to Forfeiture and its Accounting Treatment
Reissue of Shares **4 hours**
- Provisions Related to Reissue of Shares, Accounting Entries. Redemption of Preference Shares : Concept and Types of Preference Shares **5 hours**
- Book Building, ESOS and Sweat Equity **5 hours**

Unit B: Issue & Redemption of Debentures

- Meaning and Types of Debentures, Accounting Entries at the. Time of Issue of Debentures, **3 hour**
- Conditions of Issue with Redemption Point of View, Issue of Debentures as Collateral Security, Treatment of Discount. **5 hours**
- Redemption of Debentures : Redemption of debentures: Out of Capital and Profits, Redemption of Debentures through Sinking Fund, Insurance Policy Method, Purchase from Open Market. **5 hour**

Unit C :Final Accounts of Companies

- Form and Contents of Profit and Loss Accounts, Form and Content of Balance Sheet as per Sixth Schedule **3 hours**
- Divisible Profits: Provisions and Accounting Treatment **3 hours**
- Adjustments in Profit and Loss Account. **4 hours**
- Managerial Remuneration : Provisions Related to Managerial Remuneration **6 hours**

Unit D: Valuation of Goodwill And Shares

| | |
|--|-----------------|
| • Introduction and Need for Valuation | 2 hours |
| • Methods of Calculation Valuation of goodwill | 5 hours |
| • Methods for Valuation of Shares | 5 hours |
| Total | 60 hours |

Text Books:

1. Mukherjee, A. and Hanif, M. *Corporate Accounting*. Tata McGraw-Hill Education, 2005.

Reference Books:

1. Shukla, M. C., Grewal, T. S. and Gupta, B. C. *Advanced Accounts*, New Delhi: S. Chand,
2. Gupta, R. L. and Radhaswamy, M. *Advanced Accountancy*. New Delhi: Sultan Chand.

Course Title: Cost Accounting-I

Course Code: COM204

| L | T | P | Credits | Marks |
|----------|----------|----------|----------------|--------------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: Students should be able to make the cost sheet of manufacturing organisations after studying this course.

Learning Outcomes: After the completion of the course Students will be able to understand, prepare and use the Cost Accounts.

Unit-A An overview of Cost Accounting, Cost concepts and Drafting of Cost Sheet Costing and control of material,

- Introduction, Meaning, Definition and Objectives of Cost Accounting **2 hours**
- Cost Centre and Cost unit **2 hours**
- Material: Concept, Procurement of Material, concept of Landed cost of material and major currencies (Dollar, Euro, and Pound). **5 hours**
- Components of Cost Sheet and Analysis of cost sheet **5 hours**

Unit-B Costing and control of labour and Overheads

- Elements of Cost: Material, Labour and Overheads. **3 hours**
- Material: Concept, Procurement of Material, concept of Landed cost of material and major currencies (Dollar, Euro, and Pound). **3 hours**
- Meaning, Definition and significance of Labour. **2 hours**
- Classification of Labour, Principles and Methods of Remuneration, Performance linked Incentives. **3 hours**
- Accounting of Labour cost, Job Evaluation and Merit Rating. **4 hours**
- Meaning, Classification, Allocation, Apportionment and Absorption of Overheads **4 hours**

Unit-C Costing and control of factory overheads

- Meaning, Classification, Allocation, Apportionment and Absorption of Overheads **5hours**
- Accounting of Overheads: **4 hours**

Unit- D Job order, batch and contract costing, Process Costing

- Meaning, Features, Process vs Job Costing Labour & Overhead. **1 hours**
- Principles of cost ascertainment for Materials **2 hours**
- Normal loss, Abnormal loss and gain and preparation of process accounts. **2 hour**
- Inter-process profit- Meaning, Advantages and Disadvantages Financial Statements- Meaning and Usefulness of Financial Statements, Recognition **2 hours**

of Assets, Liabilities, Income and Expenses

- Determination of stock value for the purpose of balance sheet Treatment of Items which may be Direct Items, Indirect Items, Incomes and Expenses, Classification of Capital and Revenue **2 hours**
 - Joint products and by products – Concept of Joint products and by-products; Apportionment of common costs to joint products, and costing of By Products **4 hours**
 - Treatment of Items of Adjustment, Treatment of Items of Adjustment Appearing outside the Trial Balance **5 hours**
- Total** **60 Hours**

Text Book:

1. Lal, J. and Srivastava, S. *Cost Accounting*. Tata McGraw-Hill Education, 7th Edition 2012.

Reference Books:

1. Khan, M. Y. *Cost Accounting*. Tata McGraw-Hill Education, 15th Edition.
2. Horngren, C. T. *Cost Accounting. A Managerial Perspective*, Pearson Education, 14th Edition.

Course Title: Indian Economy

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 0 | 0 | 4 | 100 |

Course Code: ECO201

Course Objective: The course acquaints the students with the features and problems of Indian Economy. Students will understand the national planning system, public finance, problems of Indian agriculture and industry in addition to the emerging issues faced by the Indian economy.

Learning Outcome: After the completion of the course the students will be familiar with the features and problems of Indian Economy. Students will understand the national planning system, public finance, problems of Indian agriculture and industry in addition to the emerging issues faced by the Indian economy.

Unit – A

Nature of Indian Economy: **4 hour**
 Features of Indian economy – Structural Changes in the Indian Economy Since Independence.

Human Resource: Demographic: Features of Indian population, Size and growth of population and economic development. Problem of over population, remedial measures to curb population. **4 hour**

Unit – B

Agriculture and Industrial development in India: **4 hour**
 Agriculture: importance and Problems of Indian agriculture, remedial measures to overcome the backwardness of agriculture – strategy for agricultural development.

Green Revolution: meaning, effects, causes and suggestions for the success of Green revolution. **3 hours**

Industries: Growth and problems of major industries- Iron and Steel, Cotton Textiles. **4 hours**

Small Scale Industries- Problem and policy **4 hours**

Industrial policy, Role of public sector and private sector, Causes of industrial sickness **5 hours**

Unit C

Economic Planning: Importance of planning for Economic development, Salient features of India's five year plans priorities- target achievements, Failure factors affecting successful implementation of plans. **4hours**

Foreign Trade of India: features, Balance of payments during the plan period – Chief imports and exports of Indian economy. **3 hours**

India's balance of payment. Causes and remedial measures for the adverse balance of payment in India. **4 hours**

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Export promotion and import substitution, opening up of the Indian economy **5 hours**

Unit – D

Public finance in India: Features of Indian tax system , defects of Indian taxation system, suggestions for improvement, **3 hours**

Major direct and indirect taxes –public debt in India – Centre-state financial relation. **4 hours**

Meaning and nature of unemployment, trends of unemployment, effects, causes and steps to be taken to overcome unemployment. **5 hours**

Meaning of poverty, trends of poverty, effects, causes and steps to be taken to overcome poverty. **4hours**

Total **60 hours**

Text Book

1. Misra, S.K. and Puri, V.K. *Indian Economy*. Himalaya Publishing House.

Reference Books:

1. Sundharam K.P.M, Datt Gaurav , Mahajan Ashwani. *Indian Economy*. S. Chand & Company.
2. Ray, S.K. *The Indian Economy*. PHI Learning.
3. Das P.K. *Indian Economics*. Oxford University Press.
4. A.N.Aggarwal. *Indian Economy*.

Course Title: Organizational Behavior
Paper Code: MGT201

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 0 | 0 | 4 | 100 |

Course Objective:

The course basis itself on 3 key fundamentals – behavior and understanding of self, behavior in teams and thirdly imbibing leadership skills. It also takes into consideration the contemporary topics in the field of OB i.e. conflicts, politics and emotional intelligence

Learning outcome:

Students will learn the dynamics of organizational behavior and they are equipped with the latest contemporary tools to handle challenges. Also the various theories by the researchers will guide their actions in right direction which will bring efficiency in their working styles.

Unit A (15 HOURS)

Introduction to organizational behavior- concept and significance, foundations, contributing disciplines to OB, role of OB in management practices Challenges and opportunities for OB, OB in the context of globalization

Concepts of Personality, Self-awareness, Perception and Attribution, Learning, Values and Attitudes and their determinants, motivation

Unit B (15 HOURS)

Concept of teams, Foundations of Team Dynamics, types of teams, teams in modern workplace Group process: group and intergroup behavior, group decision making interpersonal group dynamics Group Development and Cohesiveness, Team Performance and Decision Making

Unit C (15 HOURS)

Concept of Leadership Theories and Perspectives on Effective Leadership-Power and Influence, Charismatic and Transformational Leadership power distribution in organization, Work stress: causes, organizational and extra organizational stressor, individual and group stressor, effect of stress, stress coping strategies

Unit D (15 HOURS)

Conflict and inter-group behavior: sources of conflict, types of conflict, functional and dysfunctional aspects of conflict, approaches to conflict management .Organizational culture: functions of OC, creating and sustaining of OC, development and implications of OC Emotional intelligence

Reference Books

1. Robbins, S.P., Judge, T. and Sanghi, S. *Organizational Behavior*. Pearson Education
2. Luthans, F., *Organizational Behavior*. McGraw –Hill Inc.
3. Newstrom, J.W. and Davis, K., *Organizational Behavior - Human Behavior at Work*, the McGraw Hill
4. Weiss, P., *Organizational Behavior and Change*. West Group Publication
5. Harold Koontz and Weihrich Koontz. *Essentials of management*. McGraw Hill

Course Title: Entrepreneurship Theory and Practice

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 0 | 0 | 4 | 100 |

Course Code: MGT202

Course Objectives: Understanding entrepreneurship and its relevance and importance in the 21st century.

Learning Outcomes: The students will be able to understand how to become an entrepreneur and will understand the role of entrepreneurial leadership plays in the nurturing and growth of a start up.

UNIT-A

| | |
|----------------------------------|---|
| Fundamentals of Entrepreneurship | 4 |
| Creativity and Business Ideas | 4 |
| Idea to opportunity | 4 |
| Legal Aspects of Business | 4 |

UNIT-B

| | |
|---|---|
| Entrepreneurship and Intellectual Property Rights | 4 |
| Business Plan | 4 |
| Marketing Plan | 4 |
| Operation and Production Plan | 4 |

UNIT-C

| | |
|---|---|
| Venture Team Building and Organizational Plan | 4 |
| Insight from Financial Statements | 4 |
| Financing Venture | 4 |

UNIT-D

| | |
|------------------------------------|---|
| Launching a Venture | 4 |
| Managing Growth | 4 |
| Start-up to Going Public | 4 |
| Revival, Exit and End to a Venture | 4 |

Total **60 Hours**

Text Book:

1. Kumar, A. *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson Education.

Reference Books:

1. Roy Rajeev. *Entrepreneurship*. Oxford University Press. 2nd Edition
2. Jain P C. *Handbook for New Entrepreneurs*. Oxford University Press.

Course Title: Corporate Accounting-II
Course Code: COM203

| L | T | P | Credits | Total |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: This course will help the students understand the advance topics in corporate accounting and they will also learn the accounts of specialised type of organisations like banking and insurance companies.

Learning Outcomes: After the completion of the course Students will be able to understand, prepare and use the financial Records of the companies and will know the Procedural Aspects for the different corporate restructures.

Unit A: Amalgamation

- Meaning of amalgamation **3 hours**
- Difference between amalgamation and absorption **2hours**
- types of amalgamation **1 hour**
- Amalgamation in the Nature of Purchase and Merger **1hours**
- Methods of purchase consideration and its computation by different methods (Concept of Transferor Company and Transferee Company) **3hour**
- Practical Applications **4 hours**

Unit- B Internal Reconstruction & Liquidation of Companies

- Meaning & significance of internal reconstruction **1hour**
- Causes and Entries of Reconstruction **1hour**
- Preparation of Statement of Affairs, **3 hours**
- Liquidators final statement of Account, **3 hours**
- Disbursement of cash. **6 hours**
- Receiver for debenture holders and list of contributories **5hours**

Unit-C Accounts of Banking Companies and Insurance Companies

- Introduction to Banking regulation Act 1949 **3 hours**
- Schedules for preparation of Accounts of Banking Companies **3 hours**
- Introduction to IRDA **4 hours**
- Schedules for preparation of Accounts of Insurance Companies **5hours**

Unit –D Accounts of Holding Companies

- Meaning and significance of holding Companies **2 hours**
- Calculation of Capital & Revenue Profits **5hours**
- Consolidated financial statements **6hours**

Total

60 Hours

Text Book:

1. Maheshwari, S.N. *Corporate Accounting*. New Delhi: Vikas Publications, 11th Edition

Reference Books:

1. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. New Delhi: Taxman Publication.
2. Maheshwari, S.N. and S. K. Maheshwari, *Corporate Accounting*. New Delhi: Vikas Publishing House.

Course Title: Cost Accounting-II

Course Code: COM205

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: This course aims at training the students in analysis of cost data for managerial decision making.

Learning Outcomes: After the completion of the course Students will be able to understand, prepare and use the Cost Accounts.

Unit-A Costing & Reconciliation

- Introduction, Meaning, Definition and Objectives of Service costing, **2 hours**
- Reconciliation of cost and financial accounting, **5 hours**
- Absorption costing and marginal costing **5hours**

Unit-B Cost volume profit analysis and Management Decisions

- Introduction; CVP Assumptions **2 hours**
- Uses Break-Even Analysis: BE Point and Margin of Safety; **2 hours**
- Graphical presentation of CVP Relationship; Profit Graph. **2 hours**
- Marginal costing Techniques. **3 hours**
- Marginal Cost and product Pricing;. **4hours**
- Product Mix and Make or Buy Decisions, Shut down Decisions (simple Type). **4hours**

Unit-C Differential cost, Standard costing, Budgetary control

- Standard Costs and Standard Costing; Uses, & Importance **3hours**
- Differences with Budgetary Control **2hours**
- Classification of Standards. Setting up Standards for Materials, Labour and Overheads **3hours**
- Analysis and computation of materials, Labour and Overhead Costs Variances. **2hours**
- Budgetary Control: Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, **2 hours**
- preparation of functional budgets for operating and non-operating functions, cash budget, master budget, flexible budget, **5hours**
- Budget Variances. **3 hour**

Unit-D Cost audit, Pricing decisions Information systems, recording to management and responsibility accounting

- Meaning & Features of Cost audit **1 hours**

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| | |
|--|-----------------|
| • Meaning relevance for pricing decisions | 1 hours |
| • Meaning & Features of Information systems, | 1 hours |
| • Definition, Meaning, Principles, controllable and Non-controllable costs and | 1 hour |
| • Centers of control, cost Centers, Revenue Center, Responsibility Center, Profit Center | 2 hours |
| • Performance Measurement of Business Center. | 3 hours |
| • Reporting to different levels of Management. | 2hours |
| Total | 60 Hours |

Text Book:

1. Lal, J. and Srivastava, S. *Cost Accounting*. Tata McGraw-Hill Education, 7th Edition 2012.

Reference Books:

1. Khan, M. Y. *Cost Accounting*. Tata McGraw-Hill Education, 15th Edition.
2. Horngren, C. T. *Cost Accounting: A Managerial Perspective*. Pearson Education, 14th Edition

Course Title: Indirect Tax Laws

Course Code: COM206

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: The course introduces the students to the indirect taxes in the Indian context. They should be able to file the tax returns for indirect taxes after undergoing this course.

Learning Outcome: The students after reading this course will be able to do the Indirect tax Calculation and administration in a better way.

Unit A: Introduction to Indirect Taxation and CST

- Definitions and meaning of Indirect Tax **2 hours**
- Incidence and levy of tax **2 hours**
- Determination of turnover and tax payable **1hour**
- Registration of dealer, **3hour**
- Forms under CST **4 hours**

Unit B: Central Excise

- Definitions: Goods, Manufacture, Excisable goods. Classification of Goods **2hours**
- Nature and Contemporary Legislation for the same **3 hours**
- Liability for the central excise **2 hours**
- Determination of Tariff Headings, Valuation of Goods, Transaction Value **3 hours**
- Manner and Payment of Duty and letter of Undertaking **4 hours**
- Interest, Penalty, Confiscation, Seizure, Duty Payment under protest, Refunds, Appeals, Excise Audit **4hours**

• **Unit C: Service Tax**

- Extent. Definitions, Charge of Service Tax, Commencement and Application. **3 hours**
- Valuation of Taxable Services for Service Tax **2 hours**
- Valuation of Taxable Services for Changing Tax **2 hours**
- Payment of Service Tax. **1 hours**
- Registration **5 hours**
- Furnishing of Returns **4 hours**

Unit D: Value Added Tax (VAT)

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| | |
|--|-----------------|
| • Definitions | 2 hours |
| • Turnover of purchase and turnover of sales. | 1 hour |
| • Incidence of Tax | 1 hours |
| • Tax liability Rate of tax on goods specified in schedule. | 1 hours |
| • Registration | 1 hours |
| • Returns and self assessments Audit of registered dealer | 1 hours |
| • Deduction of tax at source Payment of tax | 1 hours |
| • Tax audit under VAT | 3 hours |
| • Administration, Collection, Enforcement (provisions), Assessment of VAT and other payments due to Change in rates of VAT and disclosure of information | 2 hours |
| Total | 60 Hours |

Text Book:

1. Pathak, A. and Godiwala, S. *Business Taxation*. Tata McGraw-Hill Education, 2012.

Reference Books:

1. Nag, C. K. and Karmakar, C. *Direct and Indirect Tax*, New Central Book Agency
2. Cope, J. M. *Business Taxation*, VNR International Co. Ltd

Course Title: Auditing
Course Code: COM207

| L | T | P | Credits | Total |
|---|---|---|---------|-------|
| 4 | 0 | 0 | 4 | 100 |

Course Objective: This course enables the students to learn the about the technicalities of auditing. They should be able to write an audit report based on sound principles of auditing after undergoing this course.

Learning Outcomes: After the completion of the course Students will be able to understand the audit requirements and auditing procedures in different types of institutions

Unit-A (Introduction to Auditing)

- Introduction to Auditing- meaning, nature and objectives. **2 hours**
- Types of Audit **2 hours**
- Techniques **2 hour**
- Audit planning and audit evidence **5 hours**
- Evaluation of Internal Control System, Internal Control, Internal Check and Internal Audit **4 hours**

Unit-B (Procedure of Auditing)

- Procedures of Auditing **2 hours**
- Vouching **3 hours**
- Audit of Personal Ledgers- Audit of Personal Ledgers (Debtors and Creditors) **2 hours**
- Appointment of Auditor, Qualification and Remuneration of an auditor **3 hour**
- Duties and liabilities of an auditor. **3 hour**

Unit-C (Valuation of Assets and Liabilities)

- Valuation of Assets and Liabilities- Verification, Methods of Valuation of Assets and Liabilities **4 hours**
- Cost Audit **1 hours**
- Management Audit **1 hours**
- Audit of banking companies, Insurance company, Branch Audit **2 hours**
- Audit Report and Certificate **4 hours**
- Special Aspects of Audits in different Types of Institutions: Audit of Sole-proprietorship, Audit of Partnership Firm, Clubs, Educational Institutions and Charitable institutions **4 hours**

Unit- D (Auditing in Electronic Data Processing Environment and Report Writing)

- Auditing in an EDP Environment (Application, Audit Approach, Problems and Control) **5 hours**
- Auditing in an EDP Environment-Computer assisted auditing techniques **3 hours**
- Standards on Auditing **4 hours**

- Report Writing

4 hours

Total

60 Hours

Text Book:

1. Basu, S. K. and Tripathi, A. *Auditing*. New Delhi: Pearson Education

Reference Books:

1. Kumar, R. and Sharma, V. *Auditing: Principles and Practice*. PHI
2. Whittington, R. and Pany, K. *Principles of Auditing and Other Assurance Services*. Tata McGraw-Hill Education
3. Loughran, M. *Auditing for Dummies*. Wiley and Sons.

Course Title: Money, Banking and International Trade

Course Code: ECO202

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 0 | 0 | 4 | 100 |

Objective: The course aims at providing an understanding of the nature and theories of money, banking operations and concepts come in the way of international trade. The main emphasis is laid on developing approach to handle foreign trade and operations related to money and banking.

Learning Outcome: After the completion of the course, the students will be familiarized with the understanding of the nature and theories of money, banking operations and concepts come in the way of international trade. In addition, students will be learned the conceptual framework related to money, banking and foreign trade.

Unit-1

| | |
|---|----------------|
| Money: Introduction, Nature and functions; money and near money | 2 hours |
| Supply of money: mechanics of money supply creation; measures of money supply in India. | 3 hours |
| Demand for money: Fisher, Cambridge, Keynesian and Friedman theories. | 6 hours |
| Rate of Interest Determination; factors affecting the level and structure of interest rates. Money and capital markets (introductory). | 5 hours |

Unit II

| | |
|---|----------------|
| Commercial Banking: Functions, theories; credit creation. Commercial banking in India; Structure; Nationalisation: objectives, performance and evaluation. | 3 hours |
| Banking sector reforms: recommendations of Narasimham committee I and II | 5 hours |
| Central Banking: Meaning and functions, techniques of credit control with special reference to India, credit policy in India | 5 hours |

Unit III

| | |
|---|----------------|
| Trade Theories and Commercial Policy: Theories of absolute advantage, comparative advantage and opportunity cost ; Heckscher-Ohlin theory of trade-its main features, assumptions and limitations : | 4 hours |
| Terms of trade (concepts and secular deterioration in terms of trade) ; Doctrine of reciprocal demand ; Gains from trade-their measurement and distribution. | 6 hours |
| Commercial Policy: Rationale of protection; Tariff and non-tariff barriers to trade (quota, voluntary export restraints, export subsidies, dumping and international cartel); Tariff and quota (partial equilibrium analysis). | 6 hours |

Unit- IV

| | |
|--|----------------|
| Balance of Trade and Balance of Payments : Concepts and components of | 4 hours |
|--|----------------|

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balance of trade and balance of payments ; Equilibrium and disequilibrium in balance of payments ; Various measures to correct deficit in the balance of payment ; Foreign trade multiplier.

Exchange Rate : Meaning, concept of equilibrium exchange rate and determination ; Fixed versus flexible exchange rates. **5 hours**

International Monetary System and International Institutions: Brettonwood systems and its breakdown, International liquidity Special drawing rights, I.M.F. **6 hours**

Total 60 hours

Reference Books:

1. Green Away, D. *International Trade Policy*, London. Macmillan Publishers Ltd, 1983.
2. Heller, Robert. *International Trade Theory and Empirical Evidence*, New Delhi Prentice Hall, 1977.
3. Ingo Walter. *International Economics*. New York: Ronald Press, 1975.
4. Soderston, B. *International Economics*. New York: McMillan, 1991.
5. Salvatore, D. *International Economics*. New Delhi Prentice Hall, Upper Saddle River, 1991..
6. Todaro, Michael. *Economic Development*, New York: Longman, 1991.
7. Gupta, S.B. *Monetary Planning for India*, New Delhi: University Press.
10. Cargill, T.F. Money. *The Financial System and Monetary Policy*. Englio Wood Cliffs: Prentice Hall, 1979.

Course Title: Strategic Management

| L | T | P | Credits | Total |
|---|---|---|---------|-------|
| 4 | 0 | 0 | 4 | 100 |

Course Code: MGT203

Course Objective: To develop an understanding of fundamental concepts in strategic management: the role of the general manager, the levels and components of strategy, competitive analysis, and organizational evolution.

Learning Outcomes: The participants will develop essential skills and knowledge peculiar to general management. They will appreciate the inter functional issues in organisation better after undergoing this course.

UNIT-A **10 hours**

- Introduction to Strategic Management And Business Policy
- Hierarchy of Strategic Intent
- Environmental Appraisal
- Organisational Appraisal

UNIT-B **12 hours**

- Corporate-Level Strategies: Concentration, Integration, and Diversification
- Corporate-Level Strategies: Internationalization, Cooperation, and Digitalization
- Corporate-Level Strategies: Stability, Retrenchment and Restructuring

UNIT-C **11 hours**

- Business-Level Strategies
- Strategic Analysis and Choice
- Activating Strategies

UNIT-D **12 hours**

- Structural Implementations
- Behavioural Implementation
- Functional and Operational Implementation
- Strategic Evaluation and Control

Text Book:

1. Kazmi, A. *Strategic Management*, Tata Mc Graw Hill, 3rd Edition

Reference Books:

1. Hill, C. and Jones, R. G. *Strategic Management*, Cengage Learning, 2nd Edition
- Pearce John, Robinson Richard, Mital Amita, *Strategic Management*, Tata McGraw Hill

Course Title: Operations research-I

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Code: COM301

Course Objective: The course is designed to introduce the students with various quantitative techniques which are of great importance for quantitative decision-making.

Learning Outcomes: At the end of the course a student should be able to handle the application of scientific methods, techniques and tools to problems involving the operations of a system so as to provide those in control of the system with optimum solution to the problem.

Unit – A

Introduction to OR- Introduction & history of OR, Operations research in India, Nature of Operations research, Definition of operation research, Features of OR, OR & management decision making, Limitation of OR, Types of OR models, Principles of OR modeling, Typical applications of OR/scope of OR, Phases and processes of OR study/ methodology of, operation research and Techniques/ tools of operations research **3 hour**

Linear Programming: Problem Formulation & Graphical Method- Linear programming problems, History of LP, Definitions of LP, Basic requirements, Terminology of LP, Basic assumptions of LP, General form of LP problem, Applications of LP methods, Administrative applications of LP, Solution procedure of LPP, Formulation of LPP, Merits of LPP, Limitations of LPP, Convex set, Graphic method of solving LPP, Unbounded problem, Infeasible problem, Multiple optimal solutions **6 hour**

Simplex Method- Introduction, Steps in the solution of LPP by simplex method, Minimization problem by Big M method/Penalty method, Rules for simplex method for minimization problem, Simplex problem (Mixed constraints), Special cases in applying the simplex method, Two phase simplex method **7 hour**

Unit – B

Duality- Concept of duality in LPP, Formulation of the dual problem, Rules for constructing the dual problem, Primal-Dual relationship, Interpreting the Primal-Dual relationship, -Dual of the Dual is Primal, -Dual Simplex, Steps in Dual Simplex **3 hours**

Sensitivity Analysis- Sensitivity analysis, Limitations of Sensitivity analysis **3 hours**

Transportation Models- Introduction, Terminology used in Transportation model, Basic assumptions of model, Tabular presentation of model, Optimal solution of Transportation problem, Methods for initial basic feasible solutions- NWCM, LCM, VAM, Optimality Tests- Stepping stone method,, Modified distribution method, Degeneracy in Transportation problem, Profit maximization in Transportation problem, Unbalanced Transportation problems, **8 hours**

Trans-shipment Problem

Unit – C

Assignment Models- Introduction, Mathematical Formulation, Hungarian **5 Hours**

| | |
|---|-----------------|
| method [Minimization case]/HAM, Steps to follow, Maximization case in Assignment Problems, Travelling salesman Problems , Un-balanced Assignment Problem, Air Crew assignment, Prohibited assignment/Constrained assignment problem, LPP formulation of Assignment Problem | |
| Queuing Theory- Introduction, Features of Queuing system, Service system, Basic Notations, Queuing models- Probabilistic, Deterministic, Mixed | 5 hours |
| Inventory control- Meaning, Inventory decisions, Types of Inventory, Factors affecting IC policy, Objectives of IC, Scope of IC, IC systems- P& Q, Inventory Models-Deterministic models (EOQ), Price break approach, Safety stocks- factors & methods, Approaches to IC- ABC, VED etc | 5 hours |
| Unit – D | |
| Game Theory- Introduction, Significance of Game theory, Essential features of Game theory, Limitations Game theory, Strategy & Types of strategy, The Maximin-Minimax principle, Saddle point, Types of problems-Games with pure strategies, Games with mixed strategies (8 methods), Limitations of Game theory | 4 hours |
| Network Analysis- PERT and CPM- Introduction, History of PERT & CPM analysis, Objectives of Network Analysis, Applications of Network Model, Terminology or Concepts used, Errors in Network Logic, Rules to frame a Network, Fulkerson's Rule to numbering of events, Stages of project management, Activity Times & Critical Path Computation of Critical Path Slack & Float, PERT- Steps & computing variance, Merits & demerits of PERT, CPM- Time estimating & Limitations, Comparison between PERT & CPM, Project Cost analysis- Direct & indirect costs, The lowest cost schedule, Crashing of jobs, Allocation & Leveling of resources (through CPM) | 7 hours |
| Decision Theory- Introduction, Components- Act, Event & Outcome, Types of decision making- Certainty, Risk, Uncertainty, Decision making under Risk, Decision making under Uncertainty, Decision Tree Diagram, Standard Symbol | 4 hour |
| | 60 hours |

Reference Books:

1. Kalavathy, S. *Operations Research*. New Delhi: Vikas Publishing House.
2. Kapoor, V.K., *Operations Research*, New Delhi: Sultan Chand & Sons.
3. Paneerselvam, R., *Operations Research*, New Delhi: Prentice Hall of India.
4. Sharma, J.K., *Operations Research: Theory and Applications*, Macmillan India Ltd., New Delhi.
5. Taha, H.A., *Operations Research: An Introduction* New Delhi:, Prentice Hall of India, New Delhi.
6. Vohra, N.D., *Quantitative Techniques in Management*. Tata McGraw Hill Publishing Company Ltd.
7. Chawla, Gupta and Sharma. *Operations Research*. New Delhi: Kalyani Pub 14th ed, 2009.

Course Title: Direct Tax Laws-I
Course Code: COM 303

| L | T | P | Credits | Total |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics and to develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Firm' assesses.

Learning Outcome: The students after reading this course will be able to do the tax Calculation and administration in a better way

Unit-A Concepts and Definition

- History of Income Tax in India **1 hours**
- Introduction to DTC **2 hours**
- Fundamental Concepts and definitions under Income Tax Act 1961 **2 hour**
- Rates of taxes **2 hour**
- Basis of charge **2 hours**
- Residential status and scope of total income **3 hour**
- Income Exempt from tax - Capital & Revenue **3 hour**

Unit- B Heads of Income: Salaries & House Property:

- Salaries: Chargeability **3 hours**
- Allowances and Taxability **2 hours**
- Perquisites - Valuation of perquisites **3 hours**
- Provident Funds **2 hours**
- Deduction from salaries (Theory & Advanced problems).
- Income from House Property: Annual Value-Self occupied property **3 hours**
- let out property -deemed to be let out property **5 hours**
- Permissible deductions. (Theory & Advanced problems). **4 hours**

Unit-C Heads of Income : Business & Profession, Capital Gains & Other Sources:

- Meaning of Business Profession **3 hours**
- deductions expressly allowed-Specific disallowances
- Method of accounting - Maintenance of Books of Account - **3 hours**
- Capital Gains: Meaning, Types and Exemptions **4 hours**
- Income from Other Sources: Chargeability - Deductions - **3 hour**
Amounts not deductible

Unit D:Deductions and Tax Liability

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| | |
|---|-----------------|
| • Deductions from Gross Total Income and | 3 hours |
| • Rebates and Reliefs , Agricultural Income | 3 hours |
| • Calculation of Tax Liability | 4 hours |
| Total | 60 Hours |

Text Book:

1. Lal, B. B. *Income Tax*. Pearson Education, 2014.

Reference Books:

1. Singhania V.K., and Singhania K. *Direct Tax Law and Practice*. Taxmann Publication
2. Pathak, A. and Godiawala, S. *Business Taxation*. Tata McGraw-Hill Education, 2014.
3. Nag, C. K. and Karmakar, C. *Direct and Indirect Tax*, New Central Book Agency.

Course Title: Computerized Accounting

Course Code: COM307

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 1 | 0 | 2 | 3 | 75 |

Course Objective: This course is aimed at providing the training in computerised accounting software packages like TALLY.

Course Input: Students will undergo practice/training for the designated software in the computer lab in addition to theory lectures/demonstration in lab.

Unit – A (Introduction and Journal Entries)

- Introduction, Foundation and Basics of Tally **5 hours**
- Group creation **3 hours**
- Procedure of Accounting Entries by Tally **4 hours**
- Entries of Accrual Concept- Entries of outstanding, prepaid, accrued and pre-received items **5 hours**

Unit- B (Tally Relating to Manufacturing, Voucher and Salaries)

- Voucher **3 hours**
- Manufacturing **4 hours**
- Computing Wages and Salaries **4 hours**

Unit- C (BRS and Depreciation)

- Bank Reconciliation Statement **5 hours**
- Depreciation- Charging Depreciation on Assets **5 hour**

Unit- D (Budgeting)

- Budgets- Preparation of Budgets by Tally **7 hours**
- 45 hours**

Text Book:

1. Kogent Learning Solutions Inc, *Tally 9 in Simple Steps*. New Delhi: Wiley-India, 1st Edition, 2009.

Course Title: Workshop on Leadership
Course Code: COM308

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 0 | 0 | 3 | 4 | 100 |

Course Objective: Students will learn the various approaches of leadership and their practical applicability.

Learning Outcomes: After undergoing this workshop, students will be able to apply various approaches in their leadership to get better and desired results from personnel.

| | |
|--------------------------|-----------------|
| • Introduction | 1 hour |
| • Trait Approach | 2 hours |
| • Skill Approach | 2 hours |
| • Style Approach | 2 hours |
| • Situational Approach | 2 hours |
| • Team Leadership | 2 hours |
| • Psychodynamic Approach | 2 hours |
| • Leadership Ethics | 2 hours |
| Total | 15 hours |

Reference books:

1. Northhouse, P.G. *Leadership: Theory and Practice*. Sage Publications
2. Charan, R; Drotter, S. And Noel, J. *The Leadership Pipeline: How to Build the Leadership Powered Company*. Wiley India Pvt. Ltd.

Noel, M.T. *The Leadership Engine: How Winning Companies Build Leaders at Every Level*. Harper Business. 2007

Course Title: Management Accounting
Course Code: COM309

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: This course trains the students in applying the concepts of cost and financial accounting for analysis purpose to generate meaningful reports for the top level management for decision making.

Learning Outcomes: After studying this course, students will be able to interpret and compare Cost and Financial Accounting results to take meaningful decisions for the business units.

Unit – A (Financial Statements Analysis and Ratio Analysis)

- Meaning, Scope, Nature and Functions of Management Accounting **2 hours**
- Difference of Management accounting and Financial Accounting **1 hour**
- Tools and Techniques of Management Accounting **2 hours**
- Financial Statements Analysis- Meaning, Types, Objectives , Limitations and Methods of Financial Statements Analysis **4 hours**
- Ratio Analysis- Meaning, Advantages, Disadvantages of Ratios **3 hour**
- Profitability Ratios, Turnover Ratios, Liquidity and Solvency Ratios **8 hours**

Unit- B (Fund Flow and Cash Flow Statements)

- Fund Flow Statement **6 hours**
- Cash Flow Statement **6 hours**

Unit- C (Financial Statement Numbers)

- Budgetary Control: Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures **1 hour**
- Preparation of functional budgets for operating and non-operating functions, cash budget, master budget, flexible budget, **3 hours**
- Budget Variances. **3 hour**
- Price level accounting **5 hours**

Unit- D (Financial Statement Analysis of Equity Information and other Long Term Decisions)

- Absorption and Marginal Costing, Marginal and Differential Costing as a tool for decision making- Make or buy, Change of Product Mix, Pricing, Break-Even Analysis, Exploring New Markets, Shut-Down Decisions. **4 hours**
- Standard Costs and Standard Costing; Uses, & Importance **1 hour**

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- Differences with Budgetary Control **1 hour**
 - Classification of Standards. Setting up Standards for Materials, Labour and Overheads **5 hours**
 - Analysis and computation of materials, Labour and Overhead Costs Variances. **5 hours**
- 60 hours**

Text Book:

1. Khan, M. Y. and Jain, P. K. *Management Accounting* New Delhi:Tata McGraw-Hill Education, 5th Edition.

Reference Books:

1. Horngren, C. T., Sundem, G. L., Stratton, W. O. And Schatzberg, J. *Introduction to Management Accounting*. Pearson Education, 14th Edition.
2. Sekhar, R. C. and Rajagopalan, A. V. *Management Accounting*. Oxford University Press, 1st Edition.

Course Title: E-Business
Course Code: COM359

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 3 | 1 | 0 | 3 | 75 |

Course Objective: The course is designed to introduce the students with the importance and techniques used in business and also give knowledge of technology in business by highlighting its core application areas.

Learning Outcomes: At the end of the course a student should be able to use electronic commerce, electronic payment systems, and Internet advertising, legal aspects of e-commerce.

Unit – A

Electronic Commerce Framework—History, Basics and Tools of e-Commerce, Comparison of Web-based Business with land-based business; Growth of e-Commerce-Present and potential. **6 hour**

Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography, Interoperability and intercompatibility. **5 hour**

Unit – B

Consumer and Business Electronic Commerce—Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to-Business Transactions; Retailing Vs. E-Mailing. **8 hours**

Electronic Payment Systems—Introduction and Types; Consumer Protection, Privacy and Security, Inhibitors of e-Commerce. **5 hours**

Unit – C

The legal and policy environment of e-Commerce, Anatomy of e-Commerce Applications; Consumer and Organisational applications. **5 Hours**

Internet Marketing—Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding. **4 hours**

Unit – D

Changing Structure of Organizations—Traditional Vs. Virtual, The impact of e-Commerce of various business sectors such as Entertainment, Education, Health Services, Publishing and Financial Services. **7 hours**

Socio-Economic Impacts of e-Commerce; Recent Trends and Opportunities in e-Commerce. **5 hours**

Total 45 hours

Reference Books:

1. Laudon & Traver - *Electronic Commerce Business, Technology, Society*. Pearson Education.
2. Kalakota R. *Electronic Commerce - Frontiers of E-Commerce*. Pearson Education
3. Bhaskar, Bharat. *Electronic Commerce - Technologies & Applications*. Bhaskar Bharat, TMH
4. Christopher J. & Clerk. *Global E-Commerce*. T.H.K: University Press
5. Joseph P.T. *E-Commerce An Indian Perspective*. PHI

Course Title: Operations Research-II
Course Code: COM302

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: The course is designed to introduce the students with various quantitative techniques which are of great importance for quantitative decision-making.

Learning Outcomes: At the end of the course a student should be able to handle the application of scientific methods, techniques and tools to problems involving the operations of a system so as to provide those in control of the system with optimum solution to the problem.

Unit – A

Introduction to OR- Introduction & history of OR, Operations research in India, Nature of Operations research, Definition of operation research, Features of OR, OR & management decision making, Limitation of OR, Types of OR models, Principles of OR modeling, Typical applications of OR/scope of OR, Phases and processes of OR study/ methodology of, operation research and Techniques/ tools of operations research **3 hour**

Linear Programming: Problem Formulation & Graphical Method- Linear programming problems, History of LP, Definitions of LP, Basic requirements, Terminology of LP, Basic assumptions of LP, General form of LP problem, Applications of LP methods, Administrative applications of LP, Solution procedure of LPP, Formulation of LPP, Merits of LPP, Limitations of LPP, Convex set, Graphic method of solving LPP, Unbounded problem, Infeasible problem, Multiple optimal solutions **6 hour**

Simplex Method- Introduction, Steps in the solution of LPP by simplex method, Minimization problem by Big M method/Penalty method, Rules for simplex method for minimization problem, Simplex problem (Mixed constraints), Special cases in applying the simplex method, Two phase simplex method **7 hour**

Unit – B

Duality- Concept of duality in LPP, Formulation of the dual problem, Rules for constructing the dual problem, Primal-Dual relationship, Interpreting the Primal-Dual relationship, -Dual of the Dual is Primal, -Dual Simplex, Steps in Dual Simplex **3 hours**

Sensitivity Analysis- Sensitivity analysis, Limitations of Sensitivity analysis **3 hours**

Transportation Models- Introduction, Terminology used in Transportation model, Basic assumptions of model, Tabular presentation of model, Optimal solution of Transportation problem, Methods for initial basic feasible solutions- NWCM, LCM, VAM, Optimality Tests- Stepping stone method,, Modified distribution method, Degeneracy in Transportation problem, Profit maximization in Transportation problem, Unbalanced Transportation problems, **Trans-shipment Problem** **8 hours**

Unit – C

| | |
|---|-----------------|
| Assignment Models- Introduction, Mathematical Formulation, Hungarian method [Minimization case]/HAM, Steps to follow, Maximization case in Assignment Problems, Travelling salesman Problems , Un-balanced Assignment Problem, Air Crew assignment, Prohibited assignment/Constrained assignment problem, LPP formulation of Assignment Problem | 5 Hours |
| Queuing Theory- Introduction, Features of Queuing system, Service system, Basic Notations, Queuing models- Probabilistic, Deterministic, Mixed | 5 hours |
| Inventory control- Meaning, Inventory decisions, Types of Inventory, Factors affecting IC policy, Objectives of IC, Scope of IC, IC systems- P& Q, Inventory Models-Deterministic models (EOQ), Price break approach, Safety stocks- factors & methods, Approaches to IC- ABC, VED etc | 5 hours |
| Unit – D | |
| Game Theory- Introduction, Significance of Game theory, Essential features of Game theory, Limitations Game theory, Strategy & Types of strategy, The Maximin-Minimax principle, Saddle point, Types of problems-Games with pure strategies, Games with mixed strategies (8 methods), Limitations of Game theory | 4 hours |
| Network Analysis- PERT and CPM- Introduction, History of PERT & CPM analysis, Objectives of Network Analysis, Applications of Network Model, Terminology or Concepts used, Errors in Network Logic, Rules to frame a Network, Fulkerson’s Rule to numbering of events, Stages of project management, Activity Times & Critical Path Computation of Critical Path Slack & Float, PERT- Steps & computing variance, Merits & demerits of PERT, CPM- Time estimating & Limitations, Comparison between PERT & CPM, Project Cost analysis- Direct & indirect costs, The lowest cost schedule, Crashing of jobs, Allocation & Leveling of resources (through CPM) | 7 hours |
| Decision Theory- Introduction, Components- Act, Event & Outcome, Types of decision making- Certainty, Risk, Uncertainty, Decision making under Risk, Decision making under Uncertainty, Decision Tree Diagram, Standard Symbol | 4 hour |
| | 60 hours |

Reference Books:

1. Kalavathy, S. *Operations Research*. New Delhi :Vikas Publishing House.
2. Kapoor, V.K. *Operations Research*. New Delhi: Sultan Chand & Sons,.
3. Paneerselvam, R. *Operations Research*. New Delhi: Prentice Hall of India,.
4. Sharma, J.K. *Operations Research: Theory and Applications*. New Delhi: Macmillan India Ltd., New Delhi.
5. Taha, H.A. *Operations Research: An Introduction*. New Delhi: Prentice Hall of India.
6. Vohra, N.D. *Quantitative Techniques in Management*, Tata McGraw Hill Publishing Company Ltd.
7. Chawla, Gupta and Sharma. *Operations Research*. New Delhi: Kalyani Pub.

Course Title: Direct Tax Laws-II
Course Code: COM 304

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 4 | 1 | 0 | 4 | 100 |

Course Objective: This course will train the students in assessment of different types of tax payers update them about the rules and regulations of Income Tax Act.

Learning Outcome: The students after reading this course will be able to do the tax administration in a better way.

Unit A: Assessment

- Assessment of Agricultural Income **2 hours**
- Assessment of Individuals **2 hours**
- Assessment of HUF **1hour**
- Assessment of Firms **1hour**
- Assessment of Companies **2 hours**
- Assessment of Cooperative Societies **3 hour**
- Assessment in case of special provisions **3 hour**

Unit B: Income-Tax Authorities , Procedure for Assessment

- Central Board of Direct Taxes **1 hours**
- Director General of income tax **1 hours**
- Assessing Officer **1 hours**
- Meaning of Assessment **2 hours**
- Enquiry before assessment **1 hours**
- Estimation by the valuation officer in certain cases **2 hours**
- Kinds of assessment **3 hours**
- Reassessment **3hours**
- Rectification of Mistake **3hours**

Unit C: Appeals and Revision, Penalties, Offences and Prosecutions

- Judicial Authorities **3 hours**
- Jurisdiction appeals **2 hours**
- Appellate Tribunal **1 hours**
- Procedure in appeal to High court and supreme Court **2 hours**
- **Types of Penalties** **1 hours**
- Powers to Waive Penalty **4hours**
- Procedure for levying Penalty **3hours**

Unit D: TDS Advance tax and Collection and Recovery of Tax, Refunds

| | |
|----------------------------------|-----------------|
| • Systems for collecting tax | 1 hours |
| • Scheme of TDS | 2 hours |
| • TDS for salary and other heads | 1 hour |
| • Notice of Demand | 1 hours |
| • Assesses in default | 1 hours |
| • Tax Recovery officer | 3hours |
| • Tax Clearance certificate | 4hours |
| • Refund Procedure | |
| Total | 60 Hours |

Text Book:

1. Lal, B. B. *Income Tax*. Pearson Education. 2014.

Reference Books:

1. Singhania V.K.and Singhania K. *Direct Tax Law and Practice*. Taxmann Publication.
2. Pathak, A. and Godiawala, S. *Business Taxation*. Tata McGraw-Hill Education. 2014.
3. Nag, C. K. and Karmakar, C. *Direct and Indirect Tax*, New Central Book Agency.

Course Title: Workshop on Professional Selling Skills
Course Code: COM311

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 0 | 0 | 3 | 4 | 100 |

Course Objective: Students will learn the issues and solutions of professional selling required for effective salesmanship

Learning Outcomes: After studying this course, students will be able to understand issues and solutions related to sales and this subject will also develop their professional skills.

- | | |
|---|-----------------|
| • Introduction to Selling Skills | 2 hours |
| • Role of Sales Person | 1 hour |
| • Sales Approaches and Practices | 2 hours |
| • Relationship | 1 hour |
| • Quality Relationship | 1 hour |
| • Role of Relationship in improving Selling | 1 hour |
| • Leadership | 1 hour |
| • Motivation | 1 hour |
| • Training | 1 hour |
| • Compensation | 1 hour |
| • Project Plan | 1 hour |
| • Negotiation | 1 hour |
| • Modern Selling Skills | 1 hour |
| | 15 hours |

Text Book:

1. Still, Cundiff and Govani *Sales management*. Pearson.

Reference books:

1. Reilly, T. *Value-Added Selling: How to Sell More Profitably, Confidently, and Professionally by Competing on Value, Not Price*. Tata McGraw Hill Education, 3rd edition
2. Tracy, B. *The Psychology of Selling: 10 Keys To Success In Selling*. Jaico Publishing House, First edition.

Course Title: Personal Financial Planning
Course Code: COM356

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 3 | 1 | 0 | 3 | 75 |

Course Objectives: Broad coverage of personal financial decisions, including basic financial planning, tax issues, managing savings and other liquid accounts, buying a house, the use of credit, insurance, managing investments and saving for retirement.

Learning Outcomes: Students will be able to make sound decisions relating to a personal financial plan, understand budgeting, savings alternatives, and tax planning as they relate to individuals. They will be able to understand the use of credit, insurance, long term investment and purchasing decisions as they relate to individuals.

UNIT-A

- Concept of Financial Planning **4hours**
- Components of financial planning **4hours**
- Precautions in financial planning **2hours**

UNIT-B

- Meaning of risk **4hours**
- Types of risks **4hours**
- Difference between risk and uncertainty **1hours**
- Balancing of risk **1hours**
- Managing Investment Risk **1hours**
- Measuring Investment Returns **1hours**

UNIT-C

- Investment Strategies **1 hour**
- Insurance Planning **3hours**
- Retirement Planning **4hours**
- Tax and Estate Planning **3hours**

UNIT-D

- Investment Vehicles **3hours**
- Importance and strategies for investment vehicles **3hours**
- Regulatory Environment **3hours**
- Ethical Issues in personal financial planning **3hours**

Total 45 hours

Text Book:

1. NISM, *Workbook of Certified Personal Financial Advisor (CPFA) Examination*, SEBI

Reference Books:

1. Kapoor Jack, *Personal Finance*. Tata McGraw Hill
2. Maudra, Jeff. *Personal Finance*. Pearson Education

Course Title: Retail Management
Course Code: COM357

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 3 | 1 | 0 | 3 | 75 |

Course Objective: The course is designed to give in-depth understanding of all aspects of retail business. This course provides an understanding of retailing as an economic and social process.

Learning Outcomes: At the end of the course a students should be able to identify and analyse key trends, opportunities and problems in local and regional retail environments; research, define and evaluate retail for given products and product ideas, and services; specify products rigorously, match them with corresponding markets, and outline appropriate retailing strategies.

Unit – A

Retailing Environment: An overview: Introduction, Evolution & Challenges of Retailing; Types of Retailers. **4 hour**

Ethical & Security Issues in retailing, Retailing in other countries, opportunity in Retailing, multichannel retailing. **5 hour**

Unit – B

Strategic Retail Planning: Strategic Retail Planning Process; Understanding the Retail Customer; Delivery value through retail formats; Role of Customer services and Relationship Marketing in Retail, **5 hours**

Retail location & Site decision. Retail buying. Retail Market Segmentation, Evaluating Areas for location. **6 hours**

Unit – C

Retail Mix: Product Merchandise; Pricing decisions in retailing; Promotion & Communication Mix in Retail and Multi-channel retailing, managing retail services; Category management. **6 Hours**

Merchandise management process overview, considerations in setting up retail prices; Store design objectives. **5 hours**

Unit – D

Retail Operations: Supply chain management & vendor relation’s role in Retail; Management of Human Resources; Financial Management Issues in Retail; The strategic profit model, the profit path. **6 hours**

Store operations - size & place allocation, Store Maintenance, Inventory Management; FDI in Retailing. **8 hour**

45 hours

Reference Books:

1. Berman & Evans. *Retail Management*. Practice Hall.
2. Levy & Wertz. *Retailing Management*. Irwin.
3. Dunne, Lusch & Gahle. *Retailing*. South Western.
4. Dairs & Ward. *Managing Retail Consumption*. John Wiley & Sons.
5. C. Bajaj. *Retail Management*. Oxford Publication.
6. S. Pradhan. *Retailing Management*. Tata McGraw Hill.
7. R. Varley. *Retail Management*. Macmillan.

Course Title: Financial Management
Paper Code: MGT303

| L | T | P | Credits | Marks |
|---|---|---|---------|-------|
| 3 | 1 | 0 | 4 | 100 |

Course Objective: This course aims to build understanding of the central ideas and theories of modern finance and to develop familiarity with the analytical techniques helpful in financial decision making.

Learning Outcomes: After undergoing this subject, students will have sufficiently good hold over the basics of finance to pursue specialised courses in finance.

UNIT-A

- Financial Management: An Overview **2 hours**
- The Time Value of Money **4 hours**
- The Cost of Capital **4 hours**
- Capital Structure and Firm Value **2 hours**
- Capital Structure Decisions **2 hour**

UNIT-B

- Valuation of Bonds and Stocks **2 hours**
- Dividend Policy and Firm Value **2 hour**
- Dividend Decision **2 hour**
- Techniques of Capital Budgeting **3 hours**
- Estimation of Projected Cash Flows **3 hours**

UNIT-C

- Sources of Long Term Finance **2 hours**
- Raising Long Term Finance **2 hours**
- Leasing **2 hours**
- Hire-Purchase and Project Finance **2 hours**
- Hybrid Financing **2 hour**

UNIT-D

- Working Capital Policy **2 hour**
- Cash and Liquidity Management **2 hours**
- Credit Management **2 hours**
- Inventory Management **3 hours**

Total 45 Hours

Text Book:

1. Srivastava, R. and Misra, R. *Financial Management*, Oxford University Press, 2013.

Reference Books:

1. Jain, K., Khan, Y. M., Jain, K. P. and Khan, Y. M. *Basic Financial Management*. Tata McGraw-Hill Education, 2nd Edition
2. Van Horne James C and Dhamija Sanjay. *Financial Management and Policy*. Pearson Education, 12th Edition
3. Chandra, P. *Financial Management: Theory and Practice*. Tata McGraw Hill Education, 7th Edition.