

## **1. About the University:**

DAV University stands as a pioneer in contemporary education in India, emphasizing 21st-century skills crucial for success in today's competitive landscape. The campus, marked by modern infrastructure and verdant spaces, serves as an inspiring backdrop for academic pursuits, cooperative experiences, and extracurricular activities.

Our curriculum spans engineering, business, sciences, humanities, and social sciences, strategically designed to foster critical thinking, creativity, and adaptability among students. The forward-thinking faculty prioritizes skill development, problem-solving, communication, and collaboration, aiming to prepare graduates for the challenges of the modern world.

DAV network covers 900+ campuses spread over 21 states of India, with nearly 2 million students being trained yearly.

## **2. About the Department of Academic Affairs:**

The Department of Academic Affairs, DAV University works for the continuous improvement of the quality of academic activities of the university. The department is comprised of experienced faculty members and staff contributing from different functional domains and specializations. The department strongly believes that quality in education could only be envisaged with stronger cohesion between the different stakeholders of an academic body. This can only be achieved with an appropriate blend of a constructive teaching pedagogy with the student learning process. The department regularly monitors the quality of teaching-learning process in the university and works to provide necessary solutions as and when desired.

## **3. Vision:**

To ardently seek, consider and implement latest nuances, developments and innovations in Sciences, Languages, Engineering and Technology, Business Studies and Computer Sciences in order to ensure that students develop a holistic acumen for making strategic and judicious decisions in the local and global spectra.

To harness and transform natural, human and technological resources to ensure sustainable development, so that they enhance, enrich and bequest human life with imagination, skills and vision. Thereby, they become instrumental in the integral development of society and mankind

## **4. Mission:**

To facilitate our stakeholders to have a broad, encompassing access to knowledge & education and to assist individuals unravel deeper dimensions of learning & experimentation.

To enable students become imaginative, integrated beings who constructively and creatively contribute to environment and society and who play a vital role in the advancement of learning and understanding.

## **5. Goals:**

We envision the creation of excellent human resource through the integration of multi-dimensional Personality Development Programme with the university curriculum in order to produce world-class professionals.

Our four main educational goals are:

- Humanized education (to educate an individual to be an intellectual with strong moral character);
- Socialized education (to educate an individual who can willingly serve the community);
- Specialized education (to foster creativity, well balanced with practicality);
- Globalized education (a forward-looking, global-minded individual);

## **6. Core Values:**

- Competence
- Integrity
- Creativity
- Innovation
- Trust
- Excellence
- Community

## **7. Objectives:**

- To provide an academically ambient environment for its stakeholders.
- To develop scientifically superior, socially awake, and responsible citizens.
- To generate industry-oriented competent manpower to meet the needs of globalization.
- To provide effective linkage between industry and university for sponsored research and consultancy.
- To ensure regular up-gradation of knowledge and skills of the faculty.
- To attain National and International accreditations.
- Merging of knowledge with the spirit of good ethics, values and Vedic teachings.

## **8. Eligibility for Admission:**

Student must have successfully completed the 10+2 with minimum 50% marks (45% for SC/ST students). The medium of instruction for the entire UG Degree Programme shall be English only.

## **9. Programme Structure:**

The Bachelor of Commerce (B.Com.) at DAV University is of 3 Academic Years (6 semesters), with each academic year divided into two semesters of 90 working days in each semester.

## **10. Choice Based Credit System (CBCS):**

The DAV University is following Choice Based Credit System. All the courses are to be registered by a student in a semester to earn Credits. Credit shall be assigned to each course in a L: T: P (Lecture: Tutorial: Practical).

**One Credit** - Each credit is assigned on the basis of number of hours allocated to a particular subject and minimum one hour is assigned for each credit for theory and practical course (s).

Each student shall Register for and secure the specified number of Credits (156 Credits) require for the completion of the B.COM Degree

## **11. Student Attendance System**

- The subject teacher marks online attendance on DAVIS portal and students keep track of their attendance online by using their user ID and password.
- The students are expected to attend all scheduled lectures (theory and practical) regularly. The attendance of the students is taken by their respective teachers at the start of the lecture/ lab session. A student, who reports late for class or leaves before the class is over, is not given attendance by the teacher. All absences are counted, regardless of the reason for the absence. Further, the percentage of attendance of a student in a subject also contributes to the internal marks of that subject.
- The attendance should be recorded in progressive manner. Absent students should be marked 'X' in the student attendance register.

## **12. Attendance Requirements:**

- A student failing to attend 75% of the scheduled lectures in Theory & Practical courses will be detained in that course and will not be allowed to appear in the University exam of that course. A student detained in the course(s) would be allowed to appear in the university exam only on having completed the attendance in the course(s), when the course(s) is offered as regular course(s).
- The University is following a semester system for all its programmes. Each semester has elements of Mid Semester Examination (MST), Written Quiz (Objective Type MCQs)/Assignment/Project Work/Seminar (evidence based) and End Semester Examination (ESE). To be eligible for appearing in the ESE (End Semester Examination) each student has to fulfill the following conditions:
  - (i) Minimum 75% attendance of the lecture delivered/classes engaged in each subject.
  - (ii) Maintained discipline and good character in the campus
  - (iii) Not involved in any case of criminal nature outside the University during the period of study.
- A candidate who fails to attain 75% of attendance in any subject, he/she will not be allowed to appear in that subject. However, if the attendance is between 50% to 74.9% in a subject, he /she can complete the attendance in the next academic year, whenever, the subject is offered. He/she will required to attend the classes to extent he/she reaches the 75% of attendance as required in the subject. He/she will not be eligible for marks reserved for attendance. Candidate will

have to pay University fee and examination fee as decided by the University from time to time.

- If the attendance is between 25% to 49.9% he/she can complete it in the next two consecutive semesters whenever it is offered in two academic years. By attending 25% in the next academic year remaining in the next to next academic year. Candidate has to pay fee and examination fee as decided by the University from time to time. No attendance marks shall be awarded in this case also.
- Candidate completing the shortage of attendance can appear in the ESE in the next available opportunity i.e. Supplementary/End Semester examination whichever is earlier after paying the necessary fee for this purpose.
- Where attendance is less than 24.9% the candidate or takes semester off due to unavoidable circumstances will have to repeat the semester by registering the same at the end of the programme whenever offered by paying the applicable semester fee and continuation fee.
- Under no circumstance a candidate can be allowed to register for two semester simultaneously.
- Vice-Chancellor on the recommendation of subject teacher through HOD and Dean (Academics) may condone 1% of attendance in each subject for exceptional cases.
- A student shall be given a Medical leave up to maximum of 15 days in a semester provided medical certificate submitted is from CMO/SMO/MO of a Govt. Hospital or taken from a private hospital/Nursing Home/Doctor it has to be counter signed by Civil Surgeon/CMO/SMO of a Govt. hospital or by the University authorized Doctor/University Doctor. The medical certificate submitted after one week joining the University as fit candidate shall not be entertained.
- A student shall be given duty leave up to maximum of 20 days per semester to participate in the cultural/NSS/Sports/NCC duly recommended by the Head of the activity in-charge.
- However, in exceptional cases the duty leave can go maximum up to 50 % of the lecture delivered. The exceptional cases shall be decided by a committee of experts constituted by the Vice-Chancellor. The exceptional cases should participate at National/International level.
- Candidate missing their MST due to above exigencies a special exam be conducted and if he/she misses ESE a chance in the supplementary examination/next ESE without charge of any examination fee be provided.
- Non-payment of full semester fee or hostel charges or bus/transport charges or due if any kind: In case of non-payment of semester fee or hostel charges or bus/transport charges or dues, if any by a candidate but who has fulfilled the attendance condition is permitted to appear in the final examination (ESE) but his /her result shall not be declared and will be kept withheld and his/her portal shall be blocked till the time he/she clears his/her dues and will not be eligible for promotion to next semester. Once the pending dues are cleared the result shall be declared and portal be re-opened

### **13. Examination Policy/Scheme**

The Examinations/Assessment will be as under:

1. **Mid Semester Examination:** Weightage 25% (Question Paper of 25 marks of 1½ hours duration). More than one paper in a day may be held.

2. **Written Quiz** (Objective Type MCQs) and **Assignment and Project Work/Seminar** (evidence based): Weightage 20% and will be completed at departmental level at least fifteen days before the start of End Semester Examinations/Practical.

**Note:** After the completion of every lecture/module the teacher is required to take a quiz based on the module taught to get an idea of the understanding/learning of the student.

3. **End Semester Examination:** Weightage 50% (Question Paper of 50 marks of 3 hours' duration) (Appearance compulsory)
4. Attendance: 5%

Total weightage of the course: 100%

**Pattern of Question Paper:**

1. Mid Semester Examination: One MSE per course shall be conducted in the middle of a semester having 50% of syllabus. This MSE shall be subjective type examination of 1½ hours duration with a maximum of 25 marks. The composition of MSE shall be as follows:

Section	Max Marks per question	No. of questions to be attempted	Type of question	Total Marks (25)
A	1	5	Very Short Answer Type: Each Question to be answered with in 5-8 lines. (indicative)	5
B	4	3	Short Answer Type (3 questions out of 5 questions to be attempted). Each question to be answered in maximum 2 pages (indicative)	12
C	8	1	Long Answer Type (One question out of 2 questions to be attempted). Each question to be answered in maximum 4 pages (Indicative)	8

2. **Written Quiz** (Objective type questions i.e. MCQs) and **Assignment/Project Work/Seminar:** This has to be conducted at Departmental Level by informing the schedule date to the students well in advance. The department is free to have its own pattern and to be conducted after the conduct of the Mid Semester Examinations and at least one week before the schedule of the End Semester Examinations/End Term Practical.

**Sufficient care should be taken to set the questions out of higher order thinking skills (HOTS) for assignments and out of three assignments given to the students, one must be an open ended assignment.**

- (a) **Written Quiz** (Objective Type MCQs): 10 Marks

(b) **Assignment and Project Work/Seminar** (evidence based): 10 Marks

3. **End Semester Examination:** One ESE per course will be conducted in the end of a semester. This ESE shall be subjective type examination of 3 hours' duration with a maximum of 50 marks. The composition of ESE shall be as follows:

Section	Max Marks per question	No. of questions to be attempted	Type of question	Total Marks (50)
A	1	10	Very Short Answer Type. Each Question to be answered with in 5-8 lines. (indicative)	10
B	4	6	Short Answer Type (Attempt any 6 Questions out of 8 Questions). Each Question to be answered in maximum 2 pages) (indicative)	24
C	8	2	Long Answer Type (Attempt 2 Questions out of 4 Questions). Each question to be answered in maximum 4 pages. (indicative)	16

4. **Attendance:** 5 marks

75%	0 marks
More than 75% and less than 80%	1 marks
80% and less than 85%	2 marks
85% and less than 90%	3 marks
90% and less than 95%	4 marks
95% and above	5 marks

Note: The weightage in the End Semester Examination paper be given as under to cover whole of the syllabi of the course:

- i. 25% of the ESE paper be set from the first half of the syllabi covered in the Mid Semester Examination.
  - ii. 75% of the ESE paper be set from the rest of the half of the syllabi taught after mid semester examination.
5. To qualify for the grant of credits for a particular course, a candidate must get at least 40% pass marks. In case a course contains both theory and practical in a single course code, a candidate must get at least 40% pass marks in theory and practical together.
  6. In case course code of theory and practical are different then the candidate has to pass separately in both practical and theory.

7. Candidates' appearance in End Term Examination is compulsory and should score at least pass marks separately in each paper other than the marks obtained in other components of assessment.
8. If a student fails in a particular course by not getting minimum of 40% marks, he/she will be awarded 'R' grade in that course. In such case, a student will be allowed to re-appear as under:
  - i. Reappear examination will be conducted only for those students who are unable to attain minimum passing grade 'P', i.e. 40%
  - ii. The Reappear Practical Examination will be conducted only for ESE for those students who are unable to attain minimum passing grade, i.e. 40% till his/her last attempt of re-appear examination.
  - iii. Number of attempts other than the regular one will be given to a student to qualify the course in which he/she is having reappear grade within time limit to qualify the degree i.e. +2 years.
  - iv. In each of the attempts, a student would be allowed to appear in re-appear examination by paying a fee of Rs. 2000/- per course or as per the University fee decided from time to time.
  - v. Re-appear examination shall be conducted in every semester in the month of September/October and March/April for candidates who are unable to get grade required to pass. The Re-appear examination shall have the same template as that of ESE and the weightage shall be 100%.
  - vi. If a student gets re-appear in a course which contains theory as well as practical, then he/she has to re-appear in theory examination only and marks/weightage of practical examination shall be carried forwarded till he/she passes the course will be kept as it is.
  - vii. Maximum Duration: The maximum duration allowed to complete a course will be 2 additional years across the Programme irrespective of the normal duration of the programme.

The student who fails to qualify the Programme within the maximum duration allowed. The Governing Body shall be authorized to review individual hardship cases where a student fails to clear all chances available and permit to him/her a golden chance.
  - viii. Chances for Improvement in Marks (Scores) – The students shall also be provided along with the re-appear examination, chance for improvement in their earlier marks (scores). This would be available for all the courses. A student will have to pay an improvement fee of Rs. 4000/- per course per chance or as per the University fee decided from time to time. This chance however will be offered along with reappear examination when that particular course is being offered. In case a student opting for improvement examination scores less marks than the previous, his/her original result will stand.
  - ix. The University has adopted 10-point scale grading system of evaluation as recommended by UGC as per details below:

Class Interval (Percentage)	Letter Grade	Grade Point
> 90 - < =100	O (Outstanding)	10
> 80- < =90	A+ (Excellent)	9
>70- < =80	A (Very Good)	8
>60- < =70	B+ (Good)	7
>50- < =60	B (Above Average)	6
>40- < =50	C (Average)	5
40	P (Pass)	4
Below 40	R (Re-appear)	0

Formula for Equivalent Percentage = 10 x CGPA

In addition, the following grading systems would be adopted as per the contingency:

Description	Letter Grade	Grade Point
Detained	F	0
Absent	Ab	0
Incomplete	I	0
MC/Fee Default/Indiscipline Issue/Any other reason	RL	0
Satisfactory*	S	0
Unsatisfactory*	U	0

\*Satisfactory grade and unsatisfactory grade will be given in the courses which have no grade point and are qualifying in nature to complete the programme as per the requirements of the statutory bodies such as ICAR, AICTE, etc.

9. To take cognizance of Unfair Means of Conduct (UMC) cases reported during various examinations, UMC Committee constituted will decide the matter to deal with such cases, the decision of the Committee shall be final.
10. To maintain transparency in the evaluation system, every student shall be given a chance to scrutinize his/her answer sheet free of cost within the notified period after the conduct of examination and declaration of result by the concerned teacher.
11. In case candidate fails to turn up for scrutiny on time it will be presumed that he/she has no objection and will lose chance to scrutinize the paper in future.
12. Controller of Examination will send a sample of question papers and a sample of evaluated answer sheets to external experts to maintain the quality in Examination process with prior permission of Dean Academics and Vice-Chancellor.
13. The medium of instructions for teaching and examination is English.



## **14. Earning Credits through Massive Online Open Courses (MOOC'S)**

- Students can avail a facility of earning up to a maximum of 40% credits of their degree requirements through MOOC's.
- MOOC's eligible for this purpose are the courses offered by NPTEL/SWAYAM courses only
- MOOC's can be taken in respective area only in lieu of Elective courses, such as HSS Electives, Science Electives, Open electives, Departmental Electives. No core, lab or project courses can be dropped in lieu of MOOC's.
- A student desirous of opting for a MOOC's shall submit an application not later than one week prior to the scheduled normal date of semester registration to the concerned HoD/ Dean Faculty) giving the following details:

- a) Course Title, Agency offering MOOC, Examination System and Credits of the Course.
- b) Timing and duration of the course and its examination centres.
- c) Centres for conducting of examination, facilities at the centre of the examination.
- d) The course to be dropped in lieu of the MOOC, transcript and electives opted in current semester.
- e) Fee and other charges, if any, payable to MOOC providing and certification agency shall be borne by concerned student at his/her level.
- f) The student shall submit to the COE the original certificate issued by MOOC authorities along with a photocopy of the same. The original will be returned after verification and verification shall be certified by the COE on the photocopy which shall be kept in records.
- g) An equivalent Grade corresponding to grade/marks awarded by MOOC agency shall be determined by a committee consisting of Dean (Faculty) and an HoD. This equivalent Grade shall be shown in the transcript and accounted in the SGPA and CGPA calculations.

## **15. Mentor-Mentee System**

At the start of the session, a student group consisting of 20-30 students is allotted to a faculty mentor of the respective department. Mentors then serve as thought partners for students in their academic journey and help to become autonomous learners and agents of their change. They express understanding of student's aspirations, and fears & support their success by acting as an advocate for their best interests. Mentors interact with students on a regular basis (at least one lecture per week) to assess their academics and discuss their difficulties. Students are also counseled by their respective mentors individually to know the reasons for poor performance in Internal Assessment Tests.

## **16. Feedback of the Faculty by the students**

The student feedback of the faculty is scheduled twice a semester (online). The students can submit their feedback through an online link shared by the department of academic affairs. Feedback from the students to strengthen the quality of teaching-learning environment and

to look for opportunities to improve teacher's performance in classroom engagement to bring excellence in teaching and learning.

## **17. Teaching Learning Pedagogies**

- **Activity-based learning:** Various indoor and outdoor activities are designed, developed, and implemented in all the departments to ensure that students become more aware of design and team processes. Various activities like Mind Mapping, Concept Map, Ball of Knowledge, etc. are conducted in the class during each semester.
- **Problem Solving Learning:** Open assignments, tutorials, crosswords, puzzles, and quizzes as per the Bloom Taxonomy levels are given to the students to enhance their learning.
- **Project-based learning:** Most of the UG and PG courses have projects/dissertation as the subject of their curriculum. The students are encouraged to work on projects using the latest technologies. Students are encouraged to take capstone projects with industry participation.

## **Department of Commerce, Business Management and Economics**

### **VISION**

- To ardently seek, consider and implement latest nuances, developments and innovations in Commerce, Business Management & Economics in order to ensure that students develop a holistic acumen for making strategic and judicious business decisions
- To harness and transform natural, human and managerial resources to ensure sustainable development, so that they enhance, enrich and bequest human life with imagination, skills and vision. Thereby, they become instrumental in the integral development of society and mankind.

### **MISSION**

- To facilitate our stakeholders to have a broad, encompassing access to commerce, business management and economics knowledge & education and to assist individuals unravel deeper dimensions of learning & experimentation.
- To enable commerce, business management and economics students become imaginative, integrated beings who constructively and creatively contribute to environment and society and who play a vital role in the advancement of learning and understanding.

The B.Com program is a flagship program at undergraduate level for the department of CBME. The program is directed towards comprehensive approach for developing the skills among the students with regard to the various functional areas of business. The structure of the program provides the opportunity to the students to pursue for further prestigious educational & professional programs such as Chartered Accountant, Company Secretary, Master in Commerce, Master in Business Administration, Law and other business-related courses as per the demand of industry. The program enables the students to avail various job opportunities in service and industrial sectors both in India and abroad. The program offers a better understanding of the business world and aims at developing professional skills by providing them hands-on training.

**Scheme of Courses  
Bachelor of Commerce  
Semester 1**

S.No	Paper Code	Course Title	L	T	P	Cr	Course Type
1	COM101	Financial Accounting-I	4	1	0	4	Core Discipline
2	COM103	Business Laws-I	4	0	0	4	Core Discipline
3	CSA152	Fundamentals of Computers	4	0	0	3	Skill Enhancement Course (SEC)
4	CSA154	Fundamentals of Computers Laboratory	0	0	2	1	Skill Enhancement Course (SEC)
5	ECO101 ECO115	Any one of the following <ul style="list-style-type: none"> <li>• Micro Economics</li> <li>• Theory of Labour Economics</li> </ul>	4 4	1 0	0 0	4 4	General Elective
6	EVS100	Environmental Studies	4	0	0	4	Ability Enhancement Course (AEC)
7	MGT101	Principles and Practices of Management	3	1	0	4	Core Discipline
			<b>23</b>	<b>3</b>	<b>2</b>	<b>24</b>	

**Scheme of Courses  
Bachelor of Commerce  
Semester 2**

S.No	Paper Code	Course Title	L	T	P	Cr	Course Type
1	COM102	Financial Accounting-II	4	1	0	4	Core Discipline
2	COM104	Business Laws-II	4	0	0	4	Core Discipline
3	ECO102 ECO214	Any one of the following <ul style="list-style-type: none"> <li>• Macro Economics</li> <li>• Public Finance</li> </ul>	4 4	1 0	0 0	4 4	General Elective
4	ECO103	Business Mathematics and Statistics	4	1	0	4	Core Discipline
5	ENG151B	Basic Communication Skills	4	0	0	3	Ability Enhancement Course (AEC)
6	ENG152A	Basic Communication Skills Laboratory	0	0	2	1	Ability Enhancement Course (AEC)
7	MGT102	Marketing Management	4	1	0	4	Core Discipline
8	SGS107	Human Values and General Studies	4	0	0	4	Skill Enhancement Course (SEC)
			<b>28</b>	<b>4</b>	<b>2</b>	<b>28</b>	

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

**Note:** The students are required to complete minimum 15 days (100 hours) community internship/NGO work/Swachh Bharat internship during the summer break. These students will have to bring a certificate for the same as well.

**Scheme of Courses  
Bachelor of Commerce  
Semester 3**

S.No	Paper Code	Course Title	L	T	P	Cr	Course Type
1	COM201	Company Law	4	0	0	4	Core Discipline
2	COM202	Corporate Accounting-I	4	1	0	4	Core Discipline
3	COM204	Cost Accounting-I	4	1	0	4	Core Discipline
4	ECO201 MGT251A	Any one of the following <ul style="list-style-type: none"> <li>Indian Economy</li> <li>Banking and Insurance Laws</li> </ul>	4 4	0 0	0 0	4 4	General Elective
5	MGT201	Organizational Behaviour	4	0	0	4	Core Discipline
6	MGT202	Entrepreneurship Theory and Practice	4	0	0	4	Core Discipline
			<b>24</b>	<b>2</b>	<b>0</b>	<b>24</b>	

**Note:** The student is required to complete minimum 30 hours skill development/personality development program during the semester.

**Scheme of Courses  
Bachelor of Commerce  
Semester 4**

S.No	Paper Code	Course Title	L	T	P	Cr	Course Type
1	COM203	Corporate Accounting-II	4	1	0	4	Core Discipline
2	COM205	Cost Accounting-II	4	1	0	4	Core Discipline
3	COM206	Goods and Services Tax	2	0	2	4	Core Discipline
4	COM207	Auditing	4	0	0	4	Core Discipline
5	ECO202 MGT211	Any one of the following <ul style="list-style-type: none"> <li>Money, Banking and International Trade</li> <li>Business Communication</li> </ul>	4 3	0 0	0 2	4 4	General Elective
6	MGT203	Strategic Management	4	0	0	4	Core Discipline
			<b>22/21</b>	<b>2</b>	<b>2/4</b>	<b>24</b>	

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

**Scheme of Courses**  
**Bachelor of Commerce**

**Semester 5**

S.No	Paper Code	Course Title	L	T	P	Cr	Course Type
1	COM301	Operations Research-I	4	1	0	4	Core Discipline
2	COM303	Direct Tax Laws-I	4	1	0	4	Core Discipline
3	COM305	Management Accounting-I	4	1	0	4	Core Discipline
4	COM307	Computerized Accounting	0	0	3	3	Skill Enhancement Course (SEC)
5	MGT301	Financial Management-I	4	1	0	4	Core Discipline
6		Specialization Elective-I	3	1	0	3	Discipline Specific Elective (DSE)
7		Specialization Elective-II	3	1	0	3	Discipline Specific Elective (DSE)
8		Specialization Elective-III	3	1	0	3	Discipline Specific Elective (DSE)
			<b>25</b>	<b>7</b>	<b>3</b>	<b>28</b>	

\* Two specialization electives should be from one group and one from the other group.

**Scheme of Courses**  
**Bachelor of Commerce**  
**Semester 6**

S.No	Paper Code	Course Title	L	T	P	Cr	Course Type
1	COM302	Operations Research-II	4	1	0	4	Core Discipline
2	COM304	Direct Tax Laws-II	4	1	0	4	Core Discipline
3	COM306	Management Accounting-II	4	1	0	4	Core Discipline
4	COM312	Comprehensive Viva Voce	0	0	0	3	Skill Enhancement Course (SEC)
5	MGT302	Financial Management-II	4	1	0	4	Core Discipline
6		Specialization Elective-IV	3	1	0	3	Discipline Specific Elective (DSE)
7		Specialization Elective-V	3	1	0	3	Discipline Specific Elective (DSE)
8		Specialization Elective-VI	3	1	0	3	Discipline Specific Elective (DSE)
			<b>25</b>	<b>7</b>	<b>0</b>	<b>28</b>	

\* At least one specialization elective must be from the group from which two courses were chosen in 5<sup>th</sup> semester.

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

### For Semester 5 and 6 Specialization

Elective: Finance

COM352 A	Financial Markets and services	3	1	0	3
COM351 A	Electronic Banking and Risk Management	3	1	0	3
COM355	Forex Management	3	1	0	3
COM356	Personal Financial Planning	3	1	0	3
COM341	Financial Reporting	3	1	0	3
COM342	Strategic Cost Management	3	1	0	3

### Specializations Elective: Marketing and International Business

COM357	Retail Management	3	1	0	3
COM358	Consumer Behaviour	3	1	0	3
COM359	E-Business	3	1	0	3
COM360	Services Marketing	3	1	0	3
COM343	International Business	3	1	0	3
COM344	Export Import procedures and Documentation	3	1	0	3



	<b>B.COM Hons. 2021-22 Course Structure</b>						
<b>CBCS</b>	<b>Nature of Courses</b>	<b>Core</b>	<b>Elective Courses</b>		<b>Skill Enhancement Course (SEC)</b>	<b>Ability Enhancement Courses</b>	<b>Total Credits</b>
<b>Year</b>	<b>Course Structure</b>	<b>Core</b>	Discipline Specific Elective (DSE)	General Elective			
<b>2021</b>	<b>B.COM</b>	100	18	16	14	8	156

<b>Core</b>	<b>Economics</b>	<b>Management</b>	<b>Discipline Core</b>	<b>Total Credits</b>
100	4	28	68	100

**Course Title: Financial Accounting-I**

**Course Code: COM101**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
4	1	0	4

**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.

<b>Unit-A (Introduction to Financial Accounting)</b>	<b>Hours</b>
<ul style="list-style-type: none"> <li>Meaning and Objectives of Accounting, Accounting Terminology, Advantages and Disadvantages of Accounting</li> </ul>	<b>2</b>
<ul style="list-style-type: none"> <li>Relationship between Accountancy and Accounting and Book Keeping</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>Users of Accounting Information</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>Relationship of Accounting with other Disciplines</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>Generally Accepted Accounting Principles (Assumptions and Principles)</li> </ul>	<b>2</b>
<ul style="list-style-type: none"> <li>Accounting Standards</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>Introduction to IFRS</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>Double Entry System of Book- keeping</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>Accrual and Cash basis of Accounting</li> </ul>	<b>3</b>
<ul style="list-style-type: none"> <li>Accounting Equation- Meaning and Procedure of Developing Accounting Equation</li> </ul>	<b>4</b>
<b>Unit-B (Journal, Ledger and Trial Balance)</b>	
<ul style="list-style-type: none"> <li>Journalizing- Meaning and Rules of Debit and Credit, Format of Journal, Identification of Transactions, Recording of transactions in Journal</li> </ul>	<b>3</b>
<ul style="list-style-type: none"> <li>Distinction between Journal and Ledger, Preparation of Ledgers from Journal, Posting, Balancing of Accounts</li> </ul>	<b>2</b>
<ul style="list-style-type: none"> <li>Meaning, Objectives and Advantages of Trial balance, Meaning and Methods of Preparation of Trial Balance</li> </ul>	<b>5</b>
<ul style="list-style-type: none"> <li>Errors Revealed and Not revealed by Trial Balance</li> </ul>	<b>4</b>
<b>Unit-C (Subsidiary Books and BRS)</b>	
<ul style="list-style-type: none"> <li>Subsidiary Books- Need of Subdivision of Journal, Meaning and Advantages of Special Journals, Cash Book (Single, Double and Triplecolumn), Petty Cash Book.</li> </ul>	<b>3</b>
<ul style="list-style-type: none"> <li>Purchases Book, Sales Book, Purchases Returns Book, Sales Returnsbooks Receivable Book, Payables Book, Journal Proper.</li> </ul>	<b>3</b>
<ul style="list-style-type: none"> <li>Bank Reconciliation Statements, Purpose and Use of Preparing Bank Reconciliation Statement</li> </ul>	<b>2</b>
<ul style="list-style-type: none"> <li>Causes of Disagreement of Cash Book and Pass Book</li> </ul>	<b>3</b>

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

**Unit- D (Depreciation Accounting and Financial Statements)**

- Meaning and Causes of Depreciation, Factors affecting Depreciation **1**
  - Methods of Depreciation (Straight line and Written down value method) and Change in Method of Depreciation. **2**
  - Provisions and Reserves **1**
  - Financial Statements- Meaning and Usefulness of Financial Statements, Recognition of Assets, Liabilities, Income and Expenses **1**
  - Treatment of Some Items which may be Direct Items, Indirect Items, Incomes and Expenses, Classification of Capital and Revenue **1**
  - Preparation of Trading Account, Profit and Loss Account and Balance Sheet **3**
  - Treatment of Items of Adjustment, Treatment of Items of Adjustment Appearing outside the Trial Balance **4**
- Total      60**

**Text Book:**

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

**Reference Books:**

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

**Course Title: Business Laws – I**

L	T	P	Credits
4	0	0	4

**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.

<b>Unit - A</b>	<b>(Indian Contract Act, 1872)</b>	<b>Hours</b>
•	Classification and Essentials of Contracts	<b>2</b>
•	Offer and Acceptance- Legal Rules as to Offer and Acceptance, Communication and Revocation of Offer and Acceptance.	<b>2</b>
•	Consideration- Meaning, Legal Rules as to Consideration, Stranger to Contract, Contracts without Consideration.	<b>2</b>
•	Capacity to Contract- Minors, Persons of Unsound Mind, Persons Disqualified by any Law.	<b>2</b>
•	Free Consent- Meaning of Free Consent, Coercion, Undue Influence, Misrepresentation, Fraud, and Mistake.	<b>2</b>
•	Performance –Meaning, Requisites of valid tender, Parties, Time and Place of Performance, Appropriation of Payments.	<b>2</b>
•	Discharge of Contract- Meaning, Various modes of discharge of contract.	<b>3</b>
•	Remedies for Breach of Contract- Meaning, remedies available on breach of the contract.	<b>3</b>
<b>Unit – B</b>	<b>(Special Contracts and Sales of Goods Act, 1930)</b>	
•	Bailment & Pledge - Meaning, Rights and Duties of Bailor and Bailee, Rights and Duties of Pawner and Pawnee.	<b>3</b>
•	Indemnity & Guarantee- Meaning, Kinds of Guarantee, Difference between Indemnity and Guarantee, Rights and Liabilities of Surety and Discharge of Surety.	<b>3</b>
•	Agency-Definition of Agent and Principal, Types of Agents, Creation and termination of Agency.	<b>2</b>
•	Sales of Goods Act- Essentials of Contract of Sale, Distinction between Sale and Agreement to Sell, Distinction between Sale and Hire- Purchase Agreement, Classification of Goods, Effect of Destruction of Goods.	<b>3</b>
•	Condition and Warranties- Meaning and its types, Difference between Condition and warranty, Caveat Emptor.	<b>2</b>
•	Unpaid seller- Definition, Rights of Unpaid Seller against the Goods and Buyer Personally.	<b>3</b>

**Unit-C (Partnership Act, 1932& Limited Liability Partnership Act, 2008)**

- |   |          |
|---|----------|
| • Indian Partnership Act, 1932- Definition, Features of partnership, Test of Partnership, Distinction between Partnership and other forms of business, Registration of Firms.             | <b>3</b> |
| • Types of Partners, Rights and Duties of Partners.   | <b>2</b> |
| • Dissolution of Firm- Meaning and Modes of Dissolution, Difference between Dissolution of Firm and Dissolution of Partnership, Public Notice-Consequences if Public Notice is not Given. | <b>4</b> |
| • Limited Liability Partnership (LLP) -Salient Features of LLP, Financial Disclosures and Taxation of LLP.  | <b>4</b> |

**Unit – D (Negotiable Instruments Act, 1881 and Consumer Protection Act, 2019)**

- |  |          |
|--|----------|
| • Negotiable Instruments Act, 1881- Meaning, Characteristics and Types of Negotiable Instruments.  | <b>3</b> |
| • Crossing of Cheques and its types.   | <b>2</b> |
| • Endorsement, Kinds of Endorsement, Dishonour of Negotiable Instruments.                          | <b>3</b> |
| • Consumer Protection Act, 2019: Introduction, Evolution, Definitions, Objectives of the Act,      | <b>3</b> |
| • Consumer Protection Redressal Agencies-District Forum, State Commission and National Commission. | <b>2</b> |

**Total            60**

**Text Book:**

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

**Reference books:**

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

**Course Title: Fundamentals of Computers**  
**Course Code: CSA152**

L	T	P	Credits
4	0	0	3

**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

### 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

### 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

### 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

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

##### 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

Total 45

##### Reference Books:

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

**Course Title: Fundamentals of Computers Laboratory**

**Course Code: CSA154**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
0	0	2	1

- 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
4	1	0	4

**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)**

**Hour**

- Introduction to Economics , Micro economics and Macro economics 1
- Demand, Types of Demand 1
- Determinants of demand, Demand function 1
- Law of demand, Demand schedule, Demand curve 1
- Why demand curve slopes downward, Exceptions to the law of demand 1
- Movements along a demand curve, Shift in demand curve 1
- Supply: Meaning, Determinants of supply 1
- Supply schedule and supply curve 1
- Movements along a supply curve, Shift in supply curve, Exceptions of the law of supply 1
- 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
- Elasticity of demand, Types of elasticity of demand 1
- Degrees of price elasticity of demand 1
- Methods of measurement of elasticity of demand 4
- Determinants of elasticity of demand, Consumer preferences and choices 3

**Unit – B (Cardinal and Ordinal Approach)**

- Utility analysis; Law of diminishing marginal utility 1
- Law of equi-marginal utility 1
- Ordinal approach, Indifference curve analysis, Properties of Indifference curve 2
- Marginal rate of substitution, Budget line, Shift in budget line 1
- Consumer equilibrium; conditions of consumer equilibrium 1
- Price effect, Income effect, Substitution effect 3
- Decomposition of the price effect into income and substitution effect 2

**Unit – C (Production Theory )**

- Introduction , Production function, Types of inputs, Factors of production 1
- Total Product, Average Product, Marginal Product and their relationship 1
- Return to factor; short run and Long run production function, 1

Homogenous and non-homogenous production function.

- Marginal rate of Technical Substitution, Principle of marginal rate of technical substitution 1
- Isoquants, properties of isoquants, Iso cost lines, shifts in Iso-costlines 1
- Law of variable proportion 1
- Expansion path, Producer's Equilibrium 1
- Return to scale; Constant, increasing and decreasing return to scale 1
- Cost analysis, cost function and Types of costs 1
- Traditional theory; Different shapes of cost curves in short run 2
- Different shapes of cost curves in long run 3
- Economies of scale; Internal and external economies and diseconomies. 1

**Unit – D ( Market Forms)**

- Meaning and features of perfect competition 1
- Short run equilibrium of firm under perfect competition 1
- Long run equilibrium of firm under perfect competition 1
- Shut down point , Supply curve of firm, Supply curve of industry 1
- Monopoly; meaning, features 1
- Short run equilibrium of firm under monopoly 1
- Long run equilibrium of firm under monopoly 1
- Price discrimination under monopoly 1
- Degrees and conditions of price discrimination 1
- Monopolistic competition; meaning, features 1
- Short run equilibrium of firm under monopolistic competition 1
- Long run equilibrium of firm under monopolistic competition 1
- Product differentiation, Selling cost 2
- Dumping 1

**Total 60**

1. Bernheim, B. D., Whinston, M. and Sen, A. *Microeconomics*. New Delhi: Tata McGraw-Hill Education, latest edition.
2. Geetika, et.al. *Managerial Economics*. New Delhi: Tata McGraw-Hill, latest edition.
3. Salvatore, D. *Microeconomics: Theory and Applications*. New Delhi. Oxford University Press, latest edition.
4. Salvatore, D. *Managerial Economics*. New Delhi. Oxford University Press, latest edition.
5. Vengedasalam, D. and Karunagaran, M. *Principles of Economics*. Malayasia. Oxford University Press. Latest edition.

**Course Title: Theory of Labour Economics****Code: ECO115**

L	T	P	Credits
4	0	0	4

**Course Objectives:** This is an applied economics course which aims to develop the understanding of the students regarding the functioning of the labour market and related issues, with special focus on developing economies like India.

**Unit I****14Hours**

Introduction to Labour Economics: Meaning, Scope and Importance

Labour Demand: Nature, Marginal Productivity Theory and demand for labour under different market forms, Short run and Long run labour demand curve for firm and industry; elasticity of substitution; Marshall's rules of derived demand.

**Unit II****14Hours**

Labour Supply: Neoclassical Model of labour-leisure choice; Effects of changes in non- labour income and wage rate on individual equilibrium; role of income and substitution effect, backward bending supply curve; Individual and market labour supply curve.

Equilibrium in Labour Market: Analysis of equilibrium under the competitive and non-competitive market forms.

**Unit III****16Hours**

Unemployment: History of Economic Thought – classical theory, Keynesian, New Classical, Philips curve, Monetarism; various concepts of unemployment; work participation.

Labour Unions: concepts, models of union behaviour.

**Unit IV****16Hours**

Rural and Urban Labour Market: Labour Market Reforms in India; Labour Laws in India; Minimum Wage Act in India; Welfare programmes, government wage employment and self- employment programmes.

Human Capital; Labour Mobility; Child Labour issues.

**Suggested Readings:**

1. Borjas, George J. *Labour Economics*. McGraw-Hill Irwin. 2013.
2. Gould, J. P. and P. Edward Lazear. *Microeconomic Theory*. AITBS Publishers and Distributors Delhi. 2001.
3. Kar, Saibal and Debabratta, Datta. *Industrial and Labor Economics: Issues in Developing and Transition Countries*. Springer India. 2015.
4. Smith, Stephen. *Labour Economics*. Routledge. 2003

**Course Title: Environmental Studies**  
**Paper Code: EVS100**

L	T	P	Credits
4	0	0	4

**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)**

Definition, scope and importance, Need for public awareness

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

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)**

- 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)**

- 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.

### **Environmental Pollution**

**(8)**

- 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

## **Unit III**

### **Social Issues and the Environment**

**(7)**

- 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

#### **Unit IV**

##### **Human Population and Environment (6)**

- 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

##### **Field Work (6)**

- 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, EP. *Basic Ecology*. Japan: Holt Saunders, 1983.
2. Botkin, DB, and Kodler EA. *Environmental Studies: The Earth as a living planet*. New York: John Wiley and Sons Inc., 2000.
3. Singh, JS, Singh, SP, and Gupta SR. *Ecology, Environment and Resource Conservation*. New Delhi: Anamaya Publishers, 2006.
4. De, AK. *Environmental Chemistry*. New Delhi: Wiley Eastern Ltd., 1990.
5. Sharma, PD. *Ecology and Environment*. Meerut Rastogi Publications, 2004

**Course Title: Principles and Practices of Management**  
**Code: MGT101**

L	T	P	Credits
3	1	0	4

**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 Outcome:** 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: Management	Hours
• Meaning, Nature, Scope, Objectives and importance of management	2
• Levels in Management and Managerial roles	2
• Management as an Art and Science, Management as Profession	3
• Functions of Management and Functional Areas	2
• Evolution of management thought	2
<b>Unit B: Planning and Organizing</b>	
• Planning- Meaning, Characteristics, Need & Importance	2
• Planning Process and Types, Components of Plan	3
• Concept of MBO, process	2
• Organizing-Concept, characteristics, process	3
• Organization-Meaning, Characteristics and Types of organization structures	4
<b>Unit C: Staffing, Directing and Controlling</b>	
• Staffing- Definition, Characteristics and Importance, Functions of staffing	2
• Direction & Coordination- Meaning, features and Importance, Tools & Techniques of Directing	2
• Leadership- Concept, importance and styles, Motivation- Meaning and Significance	2
• Communication- Meaning, Characteristics, importance and process	2
• Supervision- Definition and characteristics	2
• Controlling- Nature, concept, process, types, scope, importance	2
<b>Unit D: Emerging issues in management</b>	
• American and Japanese styles	3
• Meaning-TQM, Six-sigma, MIS, QWL, WLB, MBE	3

• Managerial ethics: need and importance, Corporate social responsibility	2
<b>Total</b>	<b>45</b>

**Text Book:**

1. Rudani, R., Principles of Management, New Delhi, Tata McGraw-Hill Education, Latest Edition

**Reference Books:**

2. Koontz H. & Weihrich, Essentials of Management, New Delhi, Tata McGraw-Hill Education, Latest Edition.

1. Prasad L. M., Principles and Practices Of Management, New Delhi, Sultan Chand & Sons, Latest Edition.



**Course Title: Financial Accounting-II**  
**Course Code: COM102**

L	T	P	Credits
4	1	0	4

**Course Objective:** To develop knowledge regarding accounting treatment of different types of establishments. It further aims at enhancing the ability to extract financial information and analyse the financial performance in different situations.

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

Unit- A	Accounting for Branches, Departments, Consignments	Hours
	<ul style="list-style-type: none"> <li>• Concept of Branch; different types of Branches.</li> </ul>	2
	<ul style="list-style-type: none"> <li>• Preparation of Branch Account at cost &amp; at IP (Debtors Method)</li> </ul>	2
	<ul style="list-style-type: none"> <li>• Calculation of profits/ losses for the Branches using Stock And Debtors method</li> </ul>	2
	<ul style="list-style-type: none"> <li>• Preparation of Branch Trading and P/L account at cost &amp; at IP</li> </ul>	2
	<ul style="list-style-type: none"> <li>• Independent Branches</li> </ul>	1
	<ul style="list-style-type: none"> <li>• Concept and objectives of Departmental Accounts, Difference between Branch and Departmental Accounts</li> </ul>	1
	<ul style="list-style-type: none"> <li>• Apportionment of common Cost</li> </ul>	1
	<ul style="list-style-type: none"> <li>• Preparation of Departmental Trading and P/L account</li> </ul>	2
	<ul style="list-style-type: none"> <li>• Consolidated Trading and P/L Accounts</li> </ul>	1
	<ul style="list-style-type: none"> <li>• Inter departmental transfer of goods at cost, cost plus and at selling price</li> </ul>	1
	<ul style="list-style-type: none"> <li>• Elimination of unrealized profit</li> </ul>	1
	<ul style="list-style-type: none"> <li>• Concept of Consignment; Types of commission, Performa Invoice, Account Sales</li> </ul>	2
	<ul style="list-style-type: none"> <li>• Accounting Treatment; Consignor's books, Consignee's books</li> </ul>	2
	<ul style="list-style-type: none"> <li>• Stock Valuation; Treatment of Normal and Abnormal Loss</li> </ul>	2
Unit-B	Partnership Accounts	
	<ul style="list-style-type: none"> <li>• Accounting for Partnership (Meaning And Significance)</li> </ul>	1
	<ul style="list-style-type: none"> <li>• Meaning and distinction between dissolution of a Firm and dissolution of Partnership</li> </ul>	2
	<ul style="list-style-type: none"> <li>• Preparation of Realization Account and partners Capital Accounts</li> </ul>	2
	<ul style="list-style-type: none"> <li>• Insolvency of Partners(Application of Garner V/S Murray)</li> </ul>	2
	<ul style="list-style-type: none"> <li>• Piecemeal Distribution(Application of proportionate capital and maximum loss method)</li> </ul>	2

• Meaning and significance of Sale of a Firm	1
<b>Unit C: Accounting For Incomplete Records and Hire Purchases</b>	
• Difference between Single and Double Entry System	2
• Advantages and Disadvantages of Single Entry System	1
• Calculation of missing figures using different kinds of Accounts/ Statements and Computation of Profit and Loss	2
• Meaning of Hire Purchase System and difference with Instalment Payment System	2
• Recording of transaction in the books of buyer	2
• Meaning and Accounting treatment of Partial and complete repossession	2
• Accounting treatment in the books of the seller (Debtors method)	2
• Accounting treatment in the books of the seller (Stock and Debtor method)	2
<b>Unit-D Investment Accounting and valuation of Inventory</b>	
• Introduction to Investment Accounting	1
• Accounting treatment of Capital and Revenue Profits, right and bonus shares	2
• Preparation of Investment Accounts	2
• Meaning And significance of holding Inventory	1
• Inventory systems(Periodic and perpetual inventory system)	2
• Methods of inventory valuation	2
• Requirements of accounting standards regarding inventory valuations	1
• Valuation of stock as per financial statements and as per physical verification	2
<b>Total:</b>	<b>60</b>

**Text Book:**

- 1 Tulsian, P. C. Financial Accounting, New Delhi: Pearson Education, Latest Edition.

**Reference Books:**

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

**Course Title: Business Laws - II****Course Code: COM104**

L	T	P	Credits
4	0	0	4

**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 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 Contributions, Sickness Benefits Benefit, Maternity Benefit, Disablement Benefit, Dependent's Benefit, Medical Benefit, Funeral Benefit, Penalties. **5**

<ul style="list-style-type: none"> <li>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.</li> </ul>	<b>6</b>
<ul style="list-style-type: none"> <li>Payment of Gratuity Act, 1972- Definitions, Coverage of Act, payment of gratuity, Determination and Recovery, penalties and offences.</li> </ul>	<b>5</b>
<b>Unit- D (Industrial Disputes and Trade Unions)</b>	
<ul style="list-style-type: none"> <li>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.</li> </ul>	<b>4</b>
<ul style="list-style-type: none"> <li>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.</li> </ul>	<b>5</b>
<ul style="list-style-type: none"> <li>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.</li> </ul>	<b>5</b>
<b>Total</b>	<b>60</b>

**Text Book:**

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

**Reference books:**

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

**Course Title: Macro Economics****Course Code: ECO102**

L	T	P	Credits
4	1	0	4

**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****Hours**

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

**UNIT-B**

Classical Theory of Income Output and Employment Determination	2
Say's Law of market	2
Keynes Theory of Income Output and Employment.	3
Classical theory versus Keynes theory of income and employment	1
Effective demand; Principle of effective demand	2
Consumption Function; Concepts of consumption function	1
Attributes of consumption function, Factors affecting propensity to consume	1
Psychological law of Consumption	1
Investment function, Types of investment	1
Determinants of induced Investment	1
Factors affecting investment decisions	1
Multiplier; Concept of multiplier	1
Working of the multiplier	1
Static and Dynamic concept of multiplier	3
Types of Multiplier, Importance and Leakages of Multiplier	

**UNIT C**

General Equilibrium of economy	1
IS Curve and its derivation	1
LM Curve and its derivation	1
IS-LM curve analysis	2
Inflation; meaning and Types of inflation	1
Causes of inflation and impact of inflation	2
Demand pull inflation	1
Cost push inflation	1
Control of inflation, Phillips curve	2
Business cycles; meaning, its phases	1
<b>UNIT – D</b>	
Monetary policy, Role of monetary policy	1
instruments of monetary policy	3
Fiscal policy; role of fiscal policy	2
Instruments of fiscal policy	3
Latest fiscal and monetary policy of RBI	2
Balance of payment, meaning, its types, Structure	1
Balance of payment and Balance of trade	1
Factor responsible for disequilibrium in BOP	1
Methods to correct BOP	1
Total	60

**Reference Books:**

1. Ackley, G. *Macro Economics: Theory and Policy*. New Delhi. Macmillan publishers. Latest edition.
2. Branson, William H. *Macro-Economic Theory and Policy*. Latest edition.
3. Dornbush, R., S. Fisher and R. Startz. *Macro Economics*. New Delhi. Tata Mc. Graw Hill. Latest edition.
4. Rana, K.C. and Verma, K.C. *Macro-Economic Analysis*. Jalandhar. Vishal Publishing Co. Latest edition.
5. Shapiro, E. *Macroeconomic Analysis*. New Delhi. Galgotia Publications. Latest edition.

Course Title: Public Finance

L	T	P	Credits
4	0	0	4

Course Code: ECO214

**Course Objectives:** The course aims to equip students with the understanding of public sector with emphasis on the role of government in terms of its key fiscal functions. It provides a comprehensive overview of issues involved in the domain of public finance with the application of basic principles of economics.

**Unit-1****(14 Hours)**

**Introduction:** Nature and scope of public finance, role of public finance in developing countries, categories of revenue, fiscal functions (allocation, distribution and stability). **Market Performance:** meaning of efficiency, externalities, private versus public good –their efficient provision, merit goods.

**Unit-II****(14Hours)**

**Taxation:** requirements for a good tax structure; canons of taxation, benefit principle, ability to pay principle, equity (horizontal and vertical); direct vs. indirect taxes, proportional vs. progressive taxes; theory of incidence, shifting of taxation.

**Unit-III****(16Hours)**

**Public Expenditure:** Meaning, effects of public expenditure on production & distribution. **Public Debt:** Concept, objectives and significances of public debt, sources of public borrowings; distinction between internal and external debt.

**Unit-IV****(16Hours)**

**Public Budget:** Concepts & its types, Zero base budgeting, budget of union government of India. **Issues in Indian Public Finance:** current issues of India's tax system, fiscal federalism in India, state and local finances, recent tax reforms in India.

**Suggested Readings:**

1. Musgrave, R. A and P. B Musgrave. Public Finance in Theory and Practices, McGraw-Hill International Editions, 1989.
2. Cullis, John and Philip Jones, Public Finance and Public Choice, Oxford University Press, Third Edition (Indian), 2010.
3. Rao, M Govind and Mihir, Rakshit. Public Economics: Theory and Policy Essays in Honour of Amaresh Bagchi, Sage Publications, 2011.
4. Srivastava, D K and U, Shankar (ed.). Development and Public Finance: Essays in Honour of Raja J. Chelliah, Sage Publications, 2012.

**Course Title: Business Mathematics and Statistics****Course Code: ECO103**

L	T	P	Credits
4	1	0	4

**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 realworld business practices.

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

**Unit – A****Hours**

Matrix: Types of matrix	1
Addition and Subtraction of Matrices	1
Multiplication of Matrices	1
Determinant of a Square Matrix, properties of determinant	1
Transpose, minor and cofactors of matrix,	1
Adjoint and inverse of matrix	1
Solution of simultaneous equations	3
Rank of the Matrix	1

**UNIT-B**

Integration: Concept and General rules of integration	3
Application of integration	3
Differentiation: Concept and rules of differentiation with basic problems.	4
Application of Differentiation	3

**UNIT C**

Measures of Central Tendency :Introduction	1
Average and its importance, Characteristics of an ideal average	1
Mean	2
Median	2
Mode	2
Geometric Mean	2
Harmonic Mean	1
Measures of Dispersion: Range	1
Quartile Deviation	1
Mean deviation	2
Standard deviation and Variance	3

**Unit- D**

Correlation, Types and properties of correlation	1
Scatter Diagram method of correlation	1
Karl Pearson's method of correlation	3
Rank Method of correlation	2
Regression- Types and Lines of Regression	1



Methods to calculate regression coefficients and fitting of regression equation	<b>4</b>
Properties of regression and difference between correlation and regression	<b>1</b>
Analysis of Time Series: Concept and Components	<b>1</b>
Method of Semi-Average	<b>1</b>
Method of Moving Average	<b>1</b>
Method of least square.	<b>3</b>
Total	<b>60</b>

**Reference Books:**

1. Aggarwal, C.S and Joshi, R.C. *Mathematics for managers*. New Academic PublishingCo, latest edition.
2. Black, K. *Business Statistic for Contemporary Decision Making*. New Delhi. WileyPublisher, latest edition.
3. Gupta,S.C. *Fundamentals of Statistics*. New Delhi: Himalaya Publishing House,latest edition.
4. Gupta,S.P. *Statistical Methods*. New Delhi: Sultan Chand and Sons. latest edition.
5. Monga, G.S. *Mathematics and Statistics for Economics*. New Delhi. Vikas PublishingHouse, latest edition.
6. Levin, R and David, R. *Statistics for Management*. New Delhi. Pearson Education,latest edition.
7. Sharma J.K. *Business Statistics*. Addison Wesley, latest edition.

Course Title: Basic Communication Skills Course

Code: ENG151A

L	T	P	Credits
4	0	0	3

Course Objective:

- 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 willenrich their word power.

Unit – A Applied Grammar (Socio-Cultural Context)	Hours
• Parts of Speech: Noun, Pronoun, Adjective, Verb, Adverb, Preposition, Conjunction, Interjection	4
• Tenses (Rules and Usages in Socio-cultural contexts)	5
• Modals: Can, Could, May, Might, Will, Would, Shall, Should, Must, Ought to	4
• Passives	3
• Reported/Reporting Speech	3
<b>Unit – B Reading (Communicative Approach to be Followed)</b>	
• J M Synge: Riders to the Sea (One Act Play)	5
• Anton Chekhov : Joy (Short Story)	4
• Swami Vivekanand : The Secret of Work (Prose)	5
<b>Unit – C Writing</b>	
• Paragraph and Essay Writing	4
• Letter Writing: Formal and Informal	4
• Notice and Email	4
Total	45

References:

**a. Books**

1. Kumar, S. and Pushp, L. *Communication Skills*. India: OUP, Latest Edition.
2. Singh, R. *The Written Word* by. New Delhi: Oxford University Press, Latest Edition

**b. Websites**

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

**Course Title: Basic Communication Skills laboratory Course**

**Code: ENG152**

L	T	P	Credits
0	0	2	1

**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	Hours
• Movie-Clippings	10
• Role Plays	10
• Group Discussions	10
Total	30

**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, Latest Edition.
2. Kumar, S. and Pushp, L. *Communication Skills*. India: OUP, Latest Edition.

**Websites**

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

**Course Title: Marketing Management**  
**Course Code: MGT102**

L	T	P	Credits
4	1	0	4

**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	Hours
<b>Introduction to marketing:</b> Meaning, nature and scope of Marketing, Marketing philosophies, Marketing Management Process, concept of Marketing mix, Meta Market, Market place and space, Key customer markets.	7
<b>Understanding marketing environment:</b> Company's Microenvironment, Macro environment, Market analysis	8
<b>Unit – B</b>	
Market segmentation, targeting and positioning. Consumer buyer behaviour	7
<b>Product planning and pricing:</b> Product concept, types of products, major product decisions, product mix, brand, product life cycle, new product development process	10
<b>Unit – C</b>	
<b>Pricing decisions:</b> defining price, pricing process, policies and strategies.	6
<b>Distribution channel decisions</b> – types and functions of intermediaries, channel design decisions. Definition of retailing, wholesaling, logistics and supply chain management.	7
<b>Unit – D</b>	
<b>Promotion and distribution decisions:</b> Marketing Communication process, promotion mix tools: Advertising, personal selling, public relations and sales promotion	8
<b>Emerging trends and issues in marketing:</b> Direct and Online marketing, Rural marketing, Societal marketing, Green marketing, Retail marketing, Customer Relation Marketing.	7
	<b>60 hours</b>

#### 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*. JohnWiley and Sons.

3. Kotler, P. *Marketing Management: Analysis, Planning, Implementation & Control*. NewDelhi: 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: Human Values and General Studies**

**Code: SGS107**

L	T	P	Credits
4	0	0	4

**Course Objectives**

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

**Part - A**

**Human Values**

1. **Concept of Human Values:** Meaning, Types and Importance of Values. **2**
2. **Value Education :** Basic guidelines for value education **2**
3. **Value crisis and its redressal** **1**

**Being Good and Responsible**

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

**Part - B**

**Value – based living**

1. Vedic values of life **3**
2. *Karma Yoga and Jnana Yoga* **2**
3. *Ashta Marga and Tri-Ratna* **2**

**Ethical Living:**

1. Personal Ethics **2**
2. Professional Ethics **3**
3. Ethics in Education **3**

**Part-C**

**General Geography**

**World Geography** **3**

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

**Indian Geography** **3**

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

**General History** **3**

Glimpses of India History, Ancient Indian, Medieval India, Modern India, Various Phases of Indian National Movement, Prominent Personalities, Glimpses of Punjab history with special reference to period of Sikh Gurus

**Glimpses of World History** **3**

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

**Indian Polity: Constitution of India** **3**

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**

**3**

The process of liberalization, privatization, globalization and Major World Issues, Indian Economy, Indian Financial System, Major Economic Issues, Economic Terminology.

**Part-D**

**General Science**

**3**

General appreciation and understandings of science including the matters of everyday observation and experience, Inventions and Discoveries

**Sports and Recreation**

**3**

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

**Current Affairs**

**3**

National and International Issues and Events in News, Governments Schemes and Policy Decisions

**Miscellaneous Information**

**Who is who**

**3**

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

**Total = 60 hours**

**References:**

1. Sreedharan, E. and Wakhlu, B. *Restoring Values*. New Delhi: Sage Publications Ltd, Latest Edition.
2. Nagarajan, K. *Indian Ethos and Values*. New Delhi: Tata McGraw Hill, Latest Edition.
3. Tripathi, A.N. *Human Values*. New Delhi: New Age International Publishers, Third Edition, Latest Edition.
4. Sankar. *Indian Ethos and Values in Management*. New Delhi: Tata McGraw Hill Education Pvt. Ltd. , Latest Edition
5. Osula. *Values and Ethics*. Asian Books, Latest Edition.
6. Surbhiramanian, R. *Professional Ethics*. New Delhi: Oxford University Press, Latest Edition.
7. Anand, R. *Human Values and Professional Ethics*. New Delhi: Satya Prakashan:, Latest Edition
8. Bhalla, S. *Human Values and Professional Ethics*, New Delhi: Satya Prakashan, Latest Edition.
9. Soryan, R. *Human Values and Professional Ethics*. Dhanpat Rai & Co. Pvt. Ltd., Latest Edition
10. Jayshree, S., Raghavan, B. S. *Human Values and Professional Ethics*. S Chand & Co. Ltd, Latest Edition.
11. Shukla, R.K. and Misra, A. *Human Values and Professional Ethics*. A B Publication, Latest Edition.
12. Sharma. *Human Values and Professional Ethics*. Vayu Education of India Language publishers, Latest Edition.

13. Kannan, S. and Srilakshmi, K. *Human Values and Professional Ethics*. Taxmann Publication Pvt. Ltd., Latest Edition.
14. Srivastava, S. *Human Values and Professional Ethics*. S K Kataria & Sons, Latest Edition.
15. Singh, Y. and Garg, A. *Human Values and Professional Ethics*. Aitbs publishers, Latest Edition.
16. Kumar, V. *Human Values and Professional Ethics*. Kalyani Publishers, Ludhiana, Latest Edition.
17. Gaur, R.R., Sangal, R. and Bagaria, G.P. *Human Values and Professional Ethics*. New Delhi: Excel Books, Latest Edition.
18. Bramwell, O. and Upadhyay, S. *Values and Ethics*. Asian Books Pvt. Ltd., Latest Edition.
19. Ashram, A. *Complete works of Swami Vivekanand*, Calcutta – Latest Edition.
20. Radhakrishnan, S. *Indian Philosophy*. George Allen & Unwin Ltd. New York: Humanities Press INC, Latest Edition.
21. Dwivedi, A.N. *Essentials of Hinduism, Jainism and Buddhism*. Books Today, New Delhi Latest Edition
22. Light of Truth: Satyarth, P. Maharishi Dayanand Saraswati, Arya Swadhyay Kendra, New Delhi, Latest Edition.
23. Dayanand . *His life and work*. New Delhi: Suraj Bhan, DAVCMC, Latest Edition.
24. Raghavan. *Moral and Political Thoughts of Mahatma Gandhi*. New Delhi: Oxford University Press India, Latest Edition.
25. Singh, N. *Guru Nanak Dev's view of life*. Bhagat Puran Singh. Amritsar: All India Pingalwara Society, Latest Edition.
26. Dwivedi, K. *Essence of Vedas*, Hoshiarpur: Katyayan Vedic Sahitya Prakashan, Latest Edition.
27. Chaubey, B.B. *Vedic Concepts*. Hoshiarpur: Katyayan Vedic Sahitya Prakashan, Latest Edition.
28. Radhakrishnan, S. *Mahatma Gandhi : Essays and Reflections on his life and work*. Mumbai: Zaico Publication, Latest Edition.
29. Lala, D. *Hints for Self Culture*, Mumbai: Jaico Publishing House Latest Edition.
30. Saraswati, M. *The Light of Truth* (The Satyarth Prakashan), available at URL : [www.aryasamajjamnagar.org/download/satyarth\\_prakash\\_eng.pdf](http://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/](http://www.sriramanamaharshi.org/resource_centre/publicatins/who-am-i-books/)
33. Balsekar Ramesh, *Peace and Harmony in Daily Living*, Yogi Impressions; Latest Edition

#### **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
4	0	0	4

**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) Hours

- Company- Definition, Characteristics of a company, Lifting or piercing the Corporate veil 3
- Classification of Companies- On the basis of Incorporation; Liability; Number of Members; Control; ownership 3
- Formation of company 4
- Memorandum of association- Contents of Memorandum, Alteration of Memorandum, Doctrine of Ultra Vires 5
- 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

#### Unit – B (Other Documents of Company)

- Prospectus- Definition, Shelf prospectus, Red herring prospectus, abridged prospectus, Misstatements in Prospectus and their consequences. 3
- 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
- Share capital- Kinds, Alteration and Reduction of share capital. 3
- Concept of ASBA. 2

#### Unit – C (Management of Company)

- Company Management- Directors, Appointment, Position, Disqualification, Duties of Directors, meetings of directors 4
- Meetings- Meaning, General Meeting of shareholders: Statutory, Annual General Meeting, Extraordinary General Meeting. Requisites of a Valid meeting 3
- Membership 1
- Investment and Loan, Equitable Mortgage and Registration of Charges 6

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

- Prevention of Oppression and Mismanagement 2
- Majority powers and minority rights 2
- Reconstruction and Amalgamations 2
- Concept of NCLT: Composition, Formation and Functions.

	<b>2</b>
• Winding up- Meaning of Winding up, Modes of winding up, Consequences of winding up order.	<b>4</b>
• Dissolution of Company.	<b>1</b>
<b>Total</b>	<b>60</b>

**Text Book:**

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

**Reference books:**

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

**Course Title: Corporate Accounting-I**  
**Course Code: COM202**

L	T	P	Credits
4	1	0	4

**Course Objective:** This course trains the students in the preparation of accounts and generating the funds 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 and Redemption of Shares** **Hours**

- 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
- Pro-rata Allotment of Shares 3
- Legal Provisions Related to Forfeiture and its Accounting Treatment Reissue of Shares 4
- Provisions Related to Reissue of Shares, Accounting Entries. Redemption of Preference Shares : Concept and Types of Preference Shares 5
- Book Building, ESOS and Sweat Equity 5

#### **Unit B: Issue & Redemption of Debentures**

- Meaning and Types of Debentures, Accounting Entries at the Time of Issue of Debentures, 3
- Conditions of Issue with Redemption Point of View, Issue of Debentures as Collateral Security, Treatment of Discount. 5
- 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

#### **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
- Divisible Profits: Provisions and Accounting Treatment 3
- Adjustments in the financial statements of the companies 3
- Presentation of financial statements of corporate 2
- Recent developments in financial accounting and reporting. 2

#### **Unit D: Valuation of Goodwill And Shares**

- Introduction and Need for Valuation 2
- Meaning and types of goodwill 2

## Bachelor of Commerce -Honours (Batch 2021)

• Methods of Calculation Valuation of goodwill	3
• Meaning and Methods for Valuation of Shares(Intrinsic value, yieldvalue and fair value method)	3
• Application of valuations of shares in the practical world	4
<b>Total:</b>	<b>60</b>

### Text Books:

1. Mukherjee, A. and Hanif, M. *Corporate Accounting*, New Delhi: Tata McGraw-Hill Education Latest Edition.

### Reference Books:

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

**Course Title: Cost Accounting-I****Course Code: COM204**

L	T	P	Credits
4	1	0	4

**Course Objective:** Students should be able to gain the knowledge about the various cost concepts and prepare different purpose specific costing records of manufacturing organisations.

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

Unit-A	Hours
• Introduction, Meaning, Definition and objectives of cost accounting	2
• Difference between cost and financial accounting.	1
• Cost ascertainment and cost control	1
• Installation of a costing system	2
• Cost concepts and classifications, Components of cost sheet.	3
• Preparation and analysis of cost sheet	3
• Methods and techniques of costing	2
• Role of cost accountant for an organisation	1
<b>Unit-B</b>	
• Elements of Cost: Material, Labour	1
• Material control: Concept and techniques	2
• Accounting and control of purchases, Storage and issue of material	3
• Method and pricing of material issue, Treatment of material losses	3
• Meaning, Definition and significance of Labour	1
• Classification of labour, Principles and methods of remuneration, Performance linked Incentives	3
• Accounting and control of labour cost, Job evaluation and merit rating	2
<b>Unit-C</b>	
• Meaning, Classification, Allocation, Apportionment of factory overheads	3
• Costing and control of administration, selling and distribution overheads	3
• Absorption of overheads (Under and over absorption)	4
• Treatment of certain items in costing(Interest on capital, debts, researchand development expenses)	2
• One operation (unit or output costing)	3
<b>Unit- D</b>	

• Meaning and significance of Job order and batch costing	2
• Contract costing: Meaning, Importance, Items, Calculation of notional profits and profit for the balance sheet	4
• Normal loss, Abnormal loss and gain and preparation of process accounts.	3
• Inter-process profit- Meaning, Advantages and disadvantages	2
• Joint products and by-products	2
• Emerging concepts in costing	2
<b>Total:</b>	<b>60</b>

**Text Book:**

1. Lal, J. and Srivastava, S. *Cost Accounting*, New Delhi: Tata McGraw-Hill Education, Latest Edition.

**Reference Books:**

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

Title: Indian Economy

Course Code: ECO201

L	T	P	Credits
4	0	0	4

**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	Hours
<b>Nature of Indian Economy:</b>	
Features of Indian economy – Structural Changes in the Indian Economy Since Independence.	4
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
<b>Unit – B</b>	
<b>Agriculture and Industrial development in India:</b>	
Agriculture: importance and Problems of Indian agriculture, remedial measures to overcome the backwardness of agriculture – strategy for agricultural development.	4
Green Revolution: meaning, effects, causes and suggestions for the success of Green revolution.	3
Industries: Growth and problems of major industries- Iron and Steel, Cotton Textiles.	4
Small Scale Industries- Problem and policy	4
Industrial policy, Role of public sector and private sector, Causes of industrial sickness	5
<b>Unit C</b>	
NITI Aayog: Need and Objectives, Functions, Constitution, Composition of governing council, Difference between NITI Aayog and planning commission.	4
Foreign Trade of India: features, Balance of payments during the plan period – Chief imports and exports of Indian economy.	3
India's balance of payment. Causes and remedial measures for the adverse balance of payment in India.	4
Export promotion and import substitution, opening up of the Indian economy	5
<b>Unit – D</b>	
Public finance in India: Features of Indian tax system , defects of Indian taxation system, suggestions for improvement,	3



Major direct and indirect taxes –public debt in India – Centre-statefinancial relation.	<b>4</b>
Meaning and nature of unemployment, trends of unemployment, effects, causes and steps to be taken to overcome unemployment.	<b>5</b>
Meaning of poverty, trends of poverty, effects, causes and steps to be taken to overcome poverty.	<b>4</b>

**Text Book**

1. Misra, S.K. and Puri, V.K. *Indian Economy*. Mumbai: Himalaya Publishing House, Latest Edition.

**Reference Books:**

1. Sundharam, K.P.M., Datt, G. and Mahajan, A. *Indian Economy*. Mumbai: S. Chand & Company Latest Edition.
2. Ray, S.K. *The Indian Economy*. New Delhi: PHI Learning, Latest Edition.
3. Das, P.K. *Indian Economics*. New Delhi: Oxford University Press, Latest Edition.

**Course Title: Banking and Insurance Laws Course****Code: MGT251A**

L	T	P	Credits
4	0	0	4

**Course Objective:** This course involves a study of laws related banking and insurance industries. It will equip the students to work comfortably in banking and insurance industry.

**Learning Outcomes:** After studying this course, students will be able to understand how the banking and insurance industries are affected by legal environment and learner will be equipped with abilities to understand these laws and reflect on current legal issues.

**Unit – A**

- Evolution and structure of commercial banking in India 3
- Role of Commercial Banks 2
- Reforms in banking Sector – Innovations 3
- Narsimham Committee 3
- Basel Norms and Implications for Indian Banks 3

**Unit- B**

- Asset Liability Management in Banks 3
- Non Performing Assets- Meaning, Categories, Recovery 3
- Risk Management in Banks 3
- Law relating to Banking Regulation 3

**Unit- C**

- Meaning and Principles of Insurance, Insurance Contract 3
- Growth and Development of Insurance in India 3
- Range of products and services in Insurance 2
- Insurance Reforms 2

**Unit- D**

- IRDA – Constitution, Functions, Role 3
- Life Insurance Corporation - role and functions, Types of products 2
- General insurance: types and regulations 2
- Bancassurance in India 2
- 45**

**Reference Books:**

1. Agarwal, O.P. Banking and Insurance Mumbai: Himalaya Publishing House (P) Ltd, Latest Edition.
2. ICSI, Banking and Insurance: Law and Practice, Taxmann, Latest Edition.

3. Gordon, E. and Natarajan, K. *Banking Theory, Law and Practice*. Mumbai: Himalaya Publishing House (P) Ltd, Latest Edition.

**Course Title: Organizational Behaviour Paper**  
**Code: MGT201**

L	T	P	Credits
4	0	0	4

**Course Objective:**

The course basis itself on 3 key fundamentals – behaviour and understanding of self, behaviour 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 behaviour 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	Hours
<ul style="list-style-type: none"> <li>Introduction to organizational behaviour- Concept and Significance, Foundations, Contributing Disciplines to OB, Challenges and Opportunities for OB.</li> </ul>	5
<ul style="list-style-type: none"> <li>Concepts of Personality and its determinants, Personality models</li> </ul>	4
<ul style="list-style-type: none"> <li>Attitudes and Components of Attitude, Job Satisfaction.</li> </ul>	4
Unit B	
<ul style="list-style-type: none"> <li>Perception and Attribution</li> </ul>	4
<ul style="list-style-type: none"> <li>Learning Theories</li> </ul>	3
<ul style="list-style-type: none"> <li>Concept of groups, Types of groups, Group Development Process, Determinants of group behaviour</li> </ul>	5
<ul style="list-style-type: none"> <li>Concept of teams, Teams vs Groups, Types of Teams, Teams in Modern Workplace, Problems in Teams and Managing teams</li> </ul>	5
Unit C	
<ul style="list-style-type: none"> <li>Motivation-Nature, Significance, Types and Theories</li> </ul>	5
<ul style="list-style-type: none"> <li>Leadership: Meaning, Leadership and Management, Leadership Styles and importance, Theories of leadership-Trait Approach, Behavioural theories and Contingency theories.</li> </ul>	10
Unit D	
<ul style="list-style-type: none"> <li>Work stress: Nature and Types, Work Stress Model, Stress Coping Strategies and Time Management, Effects of Stress on Performance</li> </ul>	7
<ul style="list-style-type: none"> <li>Conflict: Meaning and nature, Functional and Dysfunctional Conflict, Sources of Conflict and Conflict Process, Levels of Conflict, Approaches to Conflict Management.</li> </ul>	8
<b>Total</b>	<b>60 hours</b>

**Text Book:**

Aswathappa, K. Organizational Behaviour, Himalaya Publication.

**Reference Books**

1. Robbins, S.P., Judge, T. and Sanghi, S. *Organizational Behavior*. New Delhi: Pearson Education, Latest Edition.
2. Rao, V.S.P. Organizational Behaviour, Excel Books
3. Luthans, F. *Organizational Behaviour*. New Delhi: McGraw –Hill Inc. Latest Edition.

**Course Title: Entrepreneurship Theory and Practice**  
**Code: MGT202**

L	T	P	Credits
4	0	0	4

**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	Hours
Fundamentals of Entrepreneurship	3
Creativity and Business Ideas	4
Idea to opportunity	4
Legal Aspects of Business	4
<b>UNIT-B</b>	
Entrepreneurship and Intellectual Property Rights	3
Business Plan	4
Marketing Plan	4
Operation and Production Plan	4
<b>UNIT-C</b>	
Venture Team Building and Organizational Plan	3
Insight from Financial Statements	4
Financing Venture	4
<b>UNIT-D</b>	
Launching a Venture	3
Managing Growth	4
Start-up to Going Public	4
Revival, Exit and End to a Venture	4
<b>Total</b>	<b>60</b>

**Text Book:**

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

**Reference Books:**

1. Roy, R. *Entrepreneurship*. New Delhi: Oxford University Press. Latest Edition.
2. Jain, P. C. *Handbook for New Entrepreneurs*. New Delhi: Oxford University Press, Latest Edition.

**Course Title: Corporate Accounting-II****Course Code: COM203**

L	T	P	Credits
4	1	0	4

**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****Hours**

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

**Unit- B Internal Reconstruction & Liquidation of Companies**

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

**Unit-C Accounts of Banking Companies and Insurance Companies**

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

**Unit –D Accounts of Holding Companies and Double Account System**

- Meaning and significance of holding Companies 2
- Calculation of Capital & Revenue Profits 3
- Consolidated financial statements 3
- Meaning of Double Account system 2

• Preparation of Revenue Account and Balance sheet for the electricity Companies	2
<b>Total</b>	<b>60</b>

**Text Book:**

1. Mukherjee, A. and Hanif, M. *Corporate Accounting*, New Delhi: Tata McGraw-Hill Education, Latest Edition.

**Reference Books:**

1. Maheshwari, S.N. and Maheshwari, S.K. *Corporate Accounting*. New Delhi: Vikas Publishing House Latest Edition.
2. Sehgal, A. and Sehgal, D. *Corporate Accounting*. New Delhi: Taxman Publication Latest Edition.

**Course Title: Cost Accounting-II**  
**Course Code: COM205**

L	T	P	Credits
4	1	0	4

**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.

<b>Unit-A Costing &amp; Reconciliation</b>	<b>Hours</b>
• Introduction, Meaning, Definition and Objectives of Service costing,	2
• Reconciliation of cost and financial accounting,	5
• Absorption costing and marginal costing	5
<b>Unit-B Cost volume profit analysis and Management Decisions</b>	
• Introduction; CVP Assumptions	2
• Uses Break-Even Analysis: BE Point and Margin of Safety;	2
• Graphical presentation of CVP Relationship; Profit Graph.	2
• Marginal costing Techniques.	3
• Marginal Cost and product Pricing;.	4
• Product Mix and Make or Buy Decisions, Shut down Decisions (simpleType).	4
<b>Unit-C Differential cost, Standard costing, Budgetary control</b>	
Standard Costs and Standard Costing; Uses, & Importance	3
Differences with Budgetary Control	2
Classification of Standards. Setting up Standards for Materials, Labour and Overheads	3
Analysis and computation of materials, Labour and OverheadCosts Variances.	2
Budgetary Control: Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures,	2
preparation of functional budgets for operating and non-operating functions, cash budget, master budget, flexible budget,	5
Budget Variances.	3
<b>Unit-D Cost audit, Pricing decisions Information systems, recording to management and responsibility accounting</b>	
• Meaning & Features of Cost audit	1
• Meaning relevance for pricing decisions	1



• Meaning & Features of Information systems,	<b>1</b>
• Definition, Meaning, Principles, controllable and Non-controllable costs and	<b>1</b>
• Centers of control, cost Centers, Revenue Center, Responsibility Center, Profit Center	<b>2</b>
• Performance Measurement of Business Center.	<b>3</b>
• Reporting to different levels of Management.	<b>2</b>
<b>Total</b>	<b>60</b>

**Text Book:**

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

**Reference Books:**

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

**Course Title: Goods and Services Tax**  
**Course Code: COM206**

L	T	P	Credits
2	0	2	4

**Course Objective:** The course introduces the students to the recent reforms in the indirect taxes in the form of goods and services tax. They should be able to file the tax returns under goods and services tax after undergoing this course.

**Learning Outcome:** The students after reading this course will be able to know many aspects of goods and services tax like concept, computation, administration, filing of return, advance rules etc.

**Unit A: GST Vs. Present Indirect tax Structure** **Hours**

- Evolution of Indirect Tax **2**
- GST Vs. Present Indirect tax structure **2**
- Features and implications of GST at global level **1**
- Important terminologies under GST **3**
- Impact of GST on Indian Economy **4**

**Unit B: Levy, Exemption, Time, Value, place of supply, Registration & ITC**

- Concept of composition levy and composition rules **2**
- Time and value of supply, Time-Reverse charge **3**
- Concept of supply, Time and place of supply **2**
- Provisions for supply after change in the rate of tax **3**
- Place of supply, Value of supply, computation of supply **4**
- Concept of registration, types of registration, registration procedure, Registration process, amendment and cancellation of registration. **2**
- Input tax credit system, eligibility and conditions to take input tax credit system, reversal due to nonpayment of supply, restrictions to input tax credit system. ITC adjustment **2**

**Unit C: Invoice, E-Way bill, and returns, job work, Payment and refunds**

- Tax invoice, credit, Debit note, Credit note, Requirements of invoice **3**

- Importance and Manner of issuing right invoice, revised invoice  
procedure, reverse charge invoice 2
- Bill of supply, Particulars of BOS, Receipt voucher for advance payment 2
- E-way bill, Generation of E-way bill, cancellation and validation of E-  
way Bill 1
- Outward supplies, inward supplies, sections of GSTR-2, Types of returns, returns  
for composition dealer, other returns, other provisions related with GST returns 2
- Job work, Provision for job work, conditions and ITC provisions 3
- Payments of tax, interest, penalty and other amounts, adjustment of  
payments, TCS, TDS, payment rules, refunds. 4

**Unit D: Transitional provisions, Assessment, Inspection, search, seizure,  
arrest, offenses, penalties, and advance ruling**

- Stock, Unutilized credit CENVAT, job work, returned goods,  
supplementary invoices, pending refund claims, adjustment proceedings,  
work contracts and other special cases. 2
- Self assessment, provisional assessment, scrutiny of returns, assessment  
of non filer of returns and unregistered persons 1
- Audit, audit by tax authorities, process of audit 1
- Recovery of tax 1
- Power of inspection, search, seizure, and arrest 1
- Prosecution, access to business premises 1
- Types of offenses and penalties under different circumstances 1
- Concept of advance ruling ,rules, authority of advance ruling, application 5

and procedure for advance ruling, appeal, rectification of advance ruling.

**Total            60**

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**Text Book:**

1. VS Datey, *GST Ready Recokner*. New Delhi: Taxmann Publication, Latest Edition.

**Reference Books:**

2. CA Keshav R Garg. *GST Ready Reckoner*, Bharat Publication, Latest Edition
3. Jain, B. Bansal, I. *GST Law and analysis*, Young global Publication. Ltd, Latest Edition.

**Course Title: Auditing**  
**Course Code: COM207**

L	T	P	Credits
4	0	0	4

**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)	Hours
• Introduction to Auditing- meaning, nature and objectives.	2
• Types of Audit	2
• Techniques	2
• Audit planning and audit evidence	5
• Evaluation of Internal Control System, Internal Control, Internal Checkand Internal Audit	4
<b>Unit-B (Procedure of Auditing)</b>	
• Procedures of Auditing	2
• Vouching	3
• Audit of Personal Ledgers- Audit of Personal Ledgers (Debtors and Creditors)	2
• Appointment of Auditor, Qualification and Remuneration of an auditor	3
• Duties and liabilities of an auditor.	3
<b>Unit-C (Valuation of Assets and Liabilities)</b>	
• Valuation of Assets and Liabilities- Verification, Methods of Valuationof Assets and Liabilities	4
• Cost Audit	1
• Management Audit	1
• Audit of banking companies, Insurance company, Branch Audit	2
• Audit Report and Certificate	4
• Special Aspects of Audits in different Types of Institutions: Audit ofSole-proprietorship, Audit of Partnership Firm, Clubs, Educational Institutions and Charitable institutions	4
<b>Unit- D (Auditing in Electronic Data Processing Environment andReport Writing)</b>	
• Auditing in an EDP Environment (Application, Audit Approach, Problems and Control	5
• Auditing in an EDP Environment-Computer assisted auditing techniques	3
• Standards on Auditing	4
• Report Writing	4

**Text Book:**

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

**Reference Books:**

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

**Course Title: Money, Banking and International Trade****Code: ECO202**

L	T	P	Credits
4	0	0	4

**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****Hours**

**Money:** Introduction, Nature and functions; money and near money

**4**

**Supply of money:** mechanics of money supply creation; measures of money supply in India.

**4**

**Demand for money:** Fisher, Cambridge, Keynesian and Friedman theories.

**7**

**Rate of Interest Determination;** factors affecting the level and structure of interest rates. Money and capital markets (introductory).

**5****Unit II**

**Commercial Banking:** Functions, theories; credit creation. Commercial banking in India; Structure; Nationalisation: objectives, performance and evaluation.

**4**

**Central Banking:** Meaning and functions, techniques of credit control with special reference to India, credit policy in India

**5****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 :

**5**

Terms of trade (concepts and secular deterioration in terms of trade) ; Doctrine of reciprocal demand ; Gains from trade-their measurement and distribution.

**7**

**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).

**7****Unit- IV**

**Balance of Trade and Balance of Payments :** Concepts and components of 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.

**5**

**Exchange Rate :** Meaning, concept of equilibrium exchange rate and determination ;  
Fixed versus flexible exchange rates. **7**

**Total        60**

**Reference Books:**

1. Green, A. D. *International Trade Policy*, London: Macmillan Publishers Ltd, Latest Edition.
2. Heller, R. *International Trade Theory and Empirical Evidence*, New Delhi, Prentice Hall, Latest Edition.
3. Ingo, W. *International Economics*. New York: Ronald Press, Latest Edition.
4. Soderston, B. *International Economics*. New York: McMillan, Latest Edition.
5. Salvatore, D.L. *International Economics*. New Delhi: Prentice Hall, Upper Saddle River, Latest Edition.
6. Todaro, M. *Economic Development*, New York: Longman, Latest Edition.
7. Cargill, T.F. *The Financial System and Monetary Policy*. English Wood Cliffs: Prentice Hall, Latest Edition.
8. Ahuja, H.L. *Macroeconomics Theory and Policy*, S. Chand and Company Limited, 20<sup>th</sup> Edition



**Course Title: Business Communication****Course Code: MGT211**

L	T	P	Credits
3	0	2	4

**Unit A****Hours**

- Business Communication – Meaning & Importance, Communication Purpose 3
- Communication Process, Elements, Barriers to Communication and Conditions for Successful Communication. 3
- Forms of Communication, Basic Models of Communication, 7C's of Effective Business Communication. 3
- Organizational Communication: Importance of Communication in Management, Formal and Informal Communication, Internal and external communication 3

**Unit B**

- Presentation Skills: Presentation on any Chosen Topic, Oral Presentations, Principles of Oral Presentations, Factors affecting presentations. 2
- Other Spoken skill methods Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary 3
- Listening: Importance of Listening, Types of Listening, Barriers to Listening and overcoming them, listening situations, Developing Listening Skills 3
- Business Etiquette: Understanding Etiquette, Cross–Cultural Etiquette, Business Manners, Business to Business Etiquette. 2

**Unit C**

- Internal Correspondence: Memos, Circulars, Notices, Office Orders 2
- Correspondence with banks– Regarding overdrafts, Cash credits, Loans 3
- Drafting of sales letters, Circulars, Preparation of sales reports 3
- Customers' Correspondence– Complaints, regarding dues, follow up letters 3

**Unit D**

- Secretarial Correspondence: Correspondence with shareholders, debenture holders regarding dividend, interest, transfer–transmission. 3
- Communicating with statutory authorities and bodies like Stock exchange, RBI, SEBI 3
- Fundamental of Business writing: Types of Business letter, Inquiry letter, complaint letter, Persuasive letter, Proposal, Report Writing. 3
- Preparation of Resume, Job application, Drafting of interview letters, Call letters, Final appointment orders. 3

**NOTE: In addition, Students are required to do Practical work in lab.Reference****Books**

- Taylor, S. and Chandra, V., "Communication for Business: A Practical Approach", Fourth Edition, 2011, Pearson Education.
- Bovee, C. and Thill, J., "Business Communication Today", 2011, Prentice Hall.
- Sethi, A and Adhikari, B. "Business Communication", 2009, McGraw Hill Education.
- Kaul, A., "Business Communication", 2004, Prentice Hall of India, New Delhi.
- Rai, U. & Rai, S.M., "Commercial Correspondence and Report Writing", 2009, Himalaya Publishing House, New Delhi

**Course Title: Strategic Management****Course Code: MGT203**

L	T	P	Credits
4	0	0	4

**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.

	Hours
<b>UNIT-A</b>	<b>15</b>
<ul style="list-style-type: none"> <li>• Introduction to Strategic Management And Business Policy</li> <li>• Hierarchy of Strategic Intent</li> <li>• Environmental Appraisal</li> <li>• Organisational Appraisal</li> </ul>	
<b>UNIT-B</b>	<b>15</b>
<ul style="list-style-type: none"> <li>• Corporate-Level Strategies: Concentration, Integration, and Diversification</li> <li>• Corporate-Level Strategies: Internationalization, Cooperation, and Digitalization</li> <li>• Corporate-Level Strategies: Stability, Retrenchment and Restructuring</li> </ul>	
<b>UNIT-C</b>	<b>15</b>
<ul style="list-style-type: none"> <li>• Business-Level Strategies</li> <li>• Strategic Analysis and Choice</li> <li>• Activating Strategies</li> </ul>	
<b>UNIT-D</b>	<b>15</b>
<ul style="list-style-type: none"> <li>❑ Structural Implementations</li> <li>❑ Behavioural Implementation</li> <li>❑ Functional and Operational Implementation</li> <li>❑ Strategic Evaluation and Control</li> </ul>	
<b>Total</b>	<b>60</b>

**Text Book:**

1. Kazmi, A. *Strategic Management*, New Delhi: Tata Mc Graw Hill, Latest Edition.

**Reference Books:**

1. Hill, C. and Jones, R. G. *Strategic Management*, New Delhi: Cengage Learning, Latest Edition.
2. John, P., Richard, R. and Amita, M. *Strategic Management*, New Delhi: TataMcGraw Hill, Latest Edition.

**Course Title: Operations Research-I****Course Code: COM301**

L	T	P	Credits
4	1	0	4

**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

**5 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,

**11 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**

#### **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

**6 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)

**12 hours**

**60 hours**

#### **Reference Books:**

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

**Course Title: Direct Tax Laws-I**  
**Course Code: COM303**

L	T	P	Credits
4	1	0	4

**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	Hours
• History of Income Tax in India	1
• Introduction to DTC	2
• Fundamental Concepts and definitions under Income Tax Act 1961	2
• Rates of taxes	2
• Basis of charge	2
• Residential status and scope of total income	3
• Income Exempt from tax - Capital & Revenue	3
<b>Unit- B Heads of Income: Salaries &amp; House Property:</b>	
• Salaries: Chargeability	3
• Allowances and Taxability	2
• Perquisites - Valuation of perquisites	3
• Provident Funds	1
• Deduction from salaries (Theory & Advanced problems).	1
• Income from House Property: Annual Value-Self occupied property	3
• let out property -deemed to be let out property	5
• Permissible deductions. (Theory & Advanced problems).	4
<b>Unit-C Heads of Income : Business &amp; Profession, Capital Gains &amp; Other Sources:</b>	
• Meaning of Business Profession	2
• deductions expressly allowed-Specific disallowances	1
• Method of accounting - Maintenance of Books of Account -	3
• Capital Gains: Meaning, Types and Exemptions	4
• Income from Other Sources: Chargeability - Deductions -Amounts not deductible	3
<b>Unit D:Deductions and Tax Liability</b>	

• Deductions from Gross Total Income and	<b>3</b>
• Rebates and Reliefs , Agricultural Income	<b>3</b>
• Calculation of Tax Liability	<b>4</b>
<b>Total</b>	<b>60</b>

**Text Book:**

1. Lal, B. B. *Income Tax*. New Delhi: Pearson Education, Latest Edition.

**Reference Books:**

1. Singhania, V.K. and Singhania, K. *Direct Tax Law and Practice*. New Delhi:Taxmann Publication, Latest Edition.
2. Pathak, A. and Godiawala, S. *Business Taxation*. New Delhi: Tata McGraw-Hill Education, Latest Edition .
3. Nag, C. K. and Karmakar, C. *Direct and Indirect Tax*, New Central BookAgency, Latest Edition.
4. Ahuja, G and Gupta, G. *Systematic Approach to Taxation*. New Delhi: Bharat Publishing House, Latest Edition.

**Course Title: Management Accounting -1****Course Code: COM305**

L	T	P	Credits
4	1	0	4

**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	Hours
• Meaning, Scope, Nature and Functions of Management Accounting	2
• Difference between Management Accounting and Financial Accounting	1
• Tools and Techniques of Management Accounting	2
• Ratio Analysis- Meaning, Advantages, Disadvantages of Ratios	3
• Profitability Ratios, Turnover Ratios, Liquidity and Solvency Ratios	8
<b>Unit- B (Fund Flow and Cash Flow Statements)</b>	
• Meaning, importance, limitations and preparation of fund flowstatement	9
• Meaning, importance, limitations and preparation of cash flowstatement	8
• Difference between cash flow statement and fund flow statement	1
<b>Unit – C (Financial Statements)</b>	
• Meaning, objectives, types of financial statement	1
• Meaning, objectives, types of financial statement analysis	3
• Concept of Reporting, feature of good report, types, steps in draftingthe report	3
• Concept, importance and methods of Price level accounting	5
<b>Unit-D (Responsibility Accounting and Pricing Decisions)</b>	
• Features and advantages of responsibility accounting, types ofresponsibility centres	3
• Make or buy decisions, own or hire, shut down or continue	3
• Pricing decisions: concept, objectives, types, factors affecting pricingof product, methods of product pricing	6
• Concept and methods of Transfer Pricing	2
<b>Total</b>	<b>60</b>

**Text Books**

Khan, M. Y. and Jain, P. K. *Management Accounting*. New Delhi: Tata MC Graw-HillEducation, Latest Edition.

**Reference Books:**

Horngren, C. T., Sundem, G.L., Stratton, W. O. and Schatzberg, J. *Introduction toManagement Accounting*, New Delhi: Pearson Education, Latest Edition.

Sekhar, R. C. and Rajagopalan, A. V. *Management Accounting*. New Delhi: OxfordUniversity Press, Latest Edition

**Course Title: Computerized Accounting****Course Code: COM307**

L	T	P	Credits
0	0	3	3

**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.

<b>Unit – A (Introduction and Journal Entries)</b>	<b>Hours</b>
• Introduction, Foundation and Basics of Tally	5
• Group creation	3
• Procedure of Accounting Entries by Tally	4
• Entries of Accrual Concept- Entries of outstanding, prepaid, accrued and pre-received items	5
<b>Unit- B (Tally Relating to Manufacturing, Voucher and Salaries)</b>	
• Voucher	3
• Manufacturing	4
• Computing Wages and Salaries	4
<b>Unit- C (BRS and Depreciation)</b>	
• Bank Reconciliation Statement	5
• Depreciation- Charging Depreciation on Assets	5
<b>Unit- D (Budgeting)</b>	
• Budgets- Preparation of Budgets by Tally	7
	45

**Text Book:**

1. Kogent. Learning Solutions Inc. *Tally 9 in Simple Steps*. New Delhi: Wiley, Latest Edition.



**Course Title: Financial Management-I**

**Paper Code: MGT301**

L	T	P	Credit
4	1	0	4

**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 holdover the basics of finance to pursue specialised courses in finance and providing best financial services.

#### **UNIT-A**

#### **Hours**

- Financial Management: An Overview, Nature, scope and objectives of financial management. Financial decision making and types of financial decisions. Finance as a strategic function. Role of finance manager. 2
- Agency problem. Stock price maximization and agency costs. Alternatives to stock price maximization. Stakeholders' wealth maximization. Risk-return framework for financial decision making. 3
- The Time Value of Money. Calculation of Rate of Interest, Present Value. Future Value. Importance of time value for money in taking financial decisions. 4
- The Cost of Capital. Cost of debentures, cost of equity. Cost of preference shares and cost of retained earnings. 4
- An overview of cost of capital specific and WACC and its practical application 2

#### **UNIT-B**

- Meaning and significance of Financial and operating leverage and evaluation of financial plans (EBIT-EPS analysis). 2
- Capital Structure and Firm Value 2
- Theories of capital structure-NI, NOI, MM Hypothesis without andwith corporate taxes, 5
- Capital Structure Decisions Pecking order theory, Signalling theoryand effect of information asymmetry on capital structure. Optimal capital structure. Determinants of Capital structure in practice. 2
- Practical application of the theories of capital structure 3

#### **UNIT-C**

- Valuation of Bonds and Stocks. Features of bonds, types of Bonds.Cash flow of the Bond. Pricing of Bonds 4
- . Features of equity and methods of valuation of equity. 4
- Dividend Policy and Firm Value Forms of dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis. smooth stream dividend 5

policy etc.)

- Dividend Decision. Relevance of dividend policy under market imperfections. Traditional and Radical position on dividend. Issues in dividend policy. Types of dividend policies in practice (constant rupee dividend policy, constant dividend payout policy. Determinants of dividend policy 3

#### **UNIT-D**

- Working Capital Policy. Concept and types of working capital. Operating and cash cycle. 2
  - Estimation of working capital requirement. Working capital financing. Determinants of working capital. 4
  - Components of working capital management. Cash management. Cash and Liquidity Management. Baumol's Model Miller-Orr Model of managing cash. Receivables management 5
  - Inventory Management dimensions of credit policy of a firm and evaluation of credit policies; credit analysis. Inventory management 4
- Total: 60**

#### **Text Book:**

1. Srivastava, R. and Misra, R. *Financial Management*, New Delhi: Oxford University Press, Latest Edition.

#### **Reference Books:**

1. Jain, K., Khan, Y. M., Jain, K. P. and Khan, Y. M. *Basic Financial Management*, New Delhi: Tata McGraw-Hill Education, Latest Edition.
2. Horne. V. and Dhamija, S. *Financial Management and Policy*, New Delhi: Pearson Education, Latest Edition.
3. Chandra, P. *Financial Management: Theory and Practice*, New Delhi: Tata McGrawHill Education, Latest Edition.

Course Title: Operations Research-II..

L	T	P	Credits
4	1	0	4

Course Code: COM302

**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**

**Sequencing Models:** Introduction, Taxonomy Of Sequencing Models, Processing n Jobs Through Two Machines, Processing n Jobs Through Three Machines, Processing 2 Jobs Through m Machines 9 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 9 hours

**Unit – B**

**Replacement Theory-** Introduction, Failure mechanism of items- Gradual & Sudden, Assumptions of Replacement Theory & Replacement decisions, Types of Replacement problems, Replacement Policy for item deteriorating gradually with use of time (without change in money value), Replacement Policy for item deteriorating gradually with use of time (with change in money value), Replacement Policy for item breaking down suddenly- Individual & Group Policy, Staff Replacement 10 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 6 hours

**Unit – C**

**Dynamic Programming:** Introduction, Need, Features, Procedure, Shortest Route Problem Applications 5 Hours

**Integer Programming:** Introduction, Model Formulation, Cutting Plane Method, Graphical Method and Branch & Bound Method 5 hours

**Unit D**

**Markov analysis** 5 hours

**Statistical Quality Control:** Elements, techniques, control charts, range chart, product control. 4 hours

**Simulation Models:** Introduction, Steps In The Simulation Process, Merits 4 hours

& Demerits, Monte-Carlo method, The Lajwaab Bakery Shop Problem, Simulation and Inventory Control, Simulation And Queuing System, Simulation And Capital Budgeting, Limitations of Simulation

<b>Goal programming:</b> Formulation, single goal programming, ranking goals	3 hours
<b>Total</b>	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: COM304**

L	T	P	Credits
4	1	0	4

**Course Objective:** This course will train the students in assessment of different types of taxpayers 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 taxadministration in a better way.

Unit A: Assessment	Hours
• Assessment of Agricultural Income	2
• Assessment of Individuals	2
• Assessment of HUF	1
• Assessment of Firms	1
• Assessment of Companies	2
• Assessment of Cooperative Societies	3
• Assessment in case of special provisions	3
<b>Unit B: Income-Tax Authorities , Procedure for Assessment</b>	
• Central Board of Direct Taxes	1
• Director General of income tax	1
• Assessing Officer	1
• Meaning of Assessment	2
• Enquiry before assessment	1
• Estimation by the valuation officer in certain cases	2
• Kinds of assessment	3
• Reassessment	3
• Rectification of Mistake	3
<b>Unit C: Appeals and Revision, Penalties, Offences and Prosecutions</b>	
• Judicial Authorities	3
• Jurisdiction appeals	2
• Appellate Tribunal	1
• Procedure in appeal to High court and supreme Court	2
• <b>Types of Penalties</b>	1
• Powers to Waive Penalty	4
• Procedure for levying Penalty	3

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

• Systems for collecting tax	1
• Scheme of TDS	2
• TDS for salary and other heads	1
• Notice of Demand	1
• Assesses in default	1
• Tax Recovery officer	3
• Tax Clearance certificate	2
• Refund Procedure	2
<b>Total</b>	<b>60</b>

**Text Book:**

1. Lal, B. B. *Income Tax*. New Delhi: Pearson Education, Latest Edition.

**Reference Books:**

1. Singhanian, V.K. and Singhanian, K. *Direct Tax Law and Practice*. New Delhi:Taxmann Publication, Latest Edition.
2. Pathak, A. and Godiawala, S. *Business Taxation*. New Delhi: Tata McGraw-Hill Education, Latest Edition .
3. Nag, C. K. and Karmakar, C. *Direct and Indirect Tax*, New Central Book Agency,Latest Edition.
4. Ahuja, G and Gupta, G. *Systematic Approach to Taxation*. New Delhi: Bharat Publishing House, Latest Edition.

**Course Title: Management Accounting-II**  
**Course Code: COM306**

L	T	P	Credits
4	1	0	4

**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	Hours
<ul style="list-style-type: none"> <li>Budgetary control- concept of budget, budgeting and budgetary control, objectives, types of budgets, zero based budgeting, performance budgeting, cash budget, fixed and flexible budget</li> </ul>	8
<ul style="list-style-type: none"> <li>Inventory management, Cash management and Receivable management</li> </ul>	6
<ul style="list-style-type: none"> <li>Decision making in management accounting, decision making process, steps in decision making, decision making styles</li> </ul>	3
<b>Unit- B</b>	
<ul style="list-style-type: none"> <li>Concept, Importance and Methods of Social Accounting</li> </ul>	4
<ul style="list-style-type: none"> <li>Concept, Importance and Methods of Human Resource accounting</li> </ul>	4
<ul style="list-style-type: none"> <li>Recent trends in published accounts</li> </ul>	4
<b>Unit – C</b>	
<ul style="list-style-type: none"> <li>Management control process: importance, limitations, functions of controller, duties and importance of controller</li> </ul>	5
<ul style="list-style-type: none"> <li>Balance Score Card</li> </ul>	3
<ul style="list-style-type: none"> <li>Economic Value Added</li> </ul>	4
<ul style="list-style-type: none"> <li>Concept and Measures of Performance Evaluation</li> </ul>	3
<b>Unit- D</b>	
<ul style="list-style-type: none"> <li>Target Costing</li> </ul>	5
<ul style="list-style-type: none"> <li>Activity Based Costing System</li> </ul>	2
<ul style="list-style-type: none"> <li>Life Cycle costing</li> </ul>	4
<ul style="list-style-type: none"> <li>Value chain analysis</li> </ul>	5
<b>Total</b>	<b>60</b>

**Text Book:**

1. Khan, M. Y. and Jain, P. K. *Management Accounting*. New delhi. Tata McGraw-Hill Education., Latest Edition.

**Reference Books:**

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

**Course Title: Financial Management-II****Course Code: MGT302**

L	T	P	Credits
4	1	0	4

**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 holdover the basics of finance to pursue specialised courses in finance.

Unit-A	Hours
• Financial Management an overview	2
• Financial Management and Accounting	1
• Financial Objectives and Organisational Strategy	2
• Sources of Long Term Finance	2
• Raising Long Term Finance	2
• Concepts and Tools Used in Measuring Risk and Return	3
<b>Unit-B</b>	
• Capital Budgeting: meaning, significance and process. Estimation of Project Cash Flows	4
• Capital Budgeting: Extensions	1
• Understanding Different Types of Projects	1
• Payback Period method, Accounting Rate of Return	1
• Techniques of Decision making: Non-discounted and Discounted Cashflow Approaches	2
• Net Present Value, Profitability Index, Internal Rate of Return, Discounted Payback Period.,	3
• Ranking of projects with unequal lives. Capital Rationing (Elementary Level).	2
• Risk Analysis in Capital Budgeting	3
• Ranking of Competing Projects	2
<b>Unit-C</b>	
• Meaning And definitions of Mergers and Acquisitions	2
• Synergies and Advantages from M&A	2
• M&A Cost Benefit Analysis	3
• Merger as a Capital Budgeting Decision	3
• Leasing and Hire Purchase (Features and Types)	3
<b>Unit-D</b>	



• Portfolio Theory : Portfolio Return, Portfolio Risk, Optimum Portfolio	4
• Asset pricing Models: CAPM, Measuring Beta, Arbitrage Pricing Theory, CML and SML	4
• Project Finance, Hybrid Financing	3
• Financing Current Assets and Strategies of Financing	2
• Bank Financing: Recommendations of Tandon Committee and Chore Committee	3
<b>Total</b>	<b>60</b>

**Text Book:**

1. Srivastava, R. and Misra, R. *Financial Management*. New Delhi: Oxford University Press, Latest Edition.

**Reference Books:**

1. Jain, K., Khan, Y. M., Jain, K. P. and Khan, Y. M. *Basic Financial Management*. New Delhi: Tata McGraw-Hill Education, Latest Edition.
2. Horne, V. and Dhamija, S. *Financial Management and Policy*. New Delhi: Pearson Education, Latest Edition.
3. Chandra, P. *Financial Management: Theory and Practice*, New Delhi: Tata McGrawHill Education, Latest Edition

**FINANCE**

**Course Title: FINANCIAL MARKETS AND SERVICES**  
**Course Code: COM 352 A**

L	T	P	Credits
3	1	0	3

**Course Objective:** To provide an understanding of functioning of financial market along with all the traditional as well as latest financial services prevalent in the Indian financial market.

**Learning Outcomes:** Students will come to know the current scenario of financial markets and various types of services being offered by different financial institutions in the market.

Unit A	Hours
<ul style="list-style-type: none"> <li>Overview of the Indian Financial System- Introduction, Components of Financial System, Functions</li> </ul>	3
<ul style="list-style-type: none"> <li>Primary market-Overview, Functions, Methods of floating new shares, Players in primary market, Benefits of primary market</li> </ul>	4
<ul style="list-style-type: none"> <li>Secondary market-Overview, Functions, Listing of securities, Functioning of stock exchanges, Clearing and Settlement procedure</li> </ul>	4
<b>Unit B</b>	
<ul style="list-style-type: none"> <li>Money market-Overview, Money vs capital market, Key Features, Instruments of money market, Money market reforms and recent trends in India</li> </ul>	4
<ul style="list-style-type: none"> <li>Derivative Markets- Overview, Participants in derivative markets, Functions of derivative markets, Types of derivative contracts or instruments</li> </ul>	4
<ul style="list-style-type: none"> <li>Bond market, Mortgage market-Overview, Functions</li> </ul>	3
<b>Unit C</b>	
<ul style="list-style-type: none"> <li>Discounting- Concept, Tradition vs Bill financing; Factoring- Meaning, Functions, Types; Forfeiting- Meaning, Working, Benefits and drawbacks; Discounting vs Factoring; Factoring vs forfeiting</li> </ul>	4
<ul style="list-style-type: none"> <li>Credit rating- Concept, Functions, Credit rating process, Uses, Credit rating agencies in India</li> </ul>	3
<ul style="list-style-type: none"> <li>Venture capital-Concept, stages of venture capital financing, Methods of venture financing, Venture capital in India</li> </ul>	4
<b>Unit D</b>	
<ul style="list-style-type: none"> <li>Mutual funds- Concept, Structure, Types, Performance measurement of Mutual funds, Benefits, Mutual fund industry in India</li> </ul>	4
<ul style="list-style-type: none"> <li>Investment Banking-Concept, Areas ; Merchant Banking- Concept ,Functions, Types of financial services; Investment vs Merchant banking</li> </ul>	3
<ul style="list-style-type: none"> <li>Securitisation- Concept, Securitisation vs Factoring, Participants, Process, Mechanism of Securitisation, Benefits, problems, regulatory framework</li> </ul>	2
<ul style="list-style-type: none"> <li>Other financial services- Private equity, Industrial finance, Credit cards services, Stock broking, Custodian services.</li> </ul>	3

**Text Book:**

Khan, M Y. Financial Services. New Delhi: Tata McGraw Hill, Latest Edition

**Reference Books:**

Gordon,E. and Natarajan, K. "Financial Markets and Services" Himalaya Publishinghouse, Latest Edition

Bhole, L.M. "Financial Institutions and Markets". Victoria: Tata McGraw- Hill, LatestEdition

Shanmugam, R. " Financial Services", Wiley Publications, Latest Edition

Swain, P.K. "Fundamentals of Financial Derivatives". Himalaya Publishing house, LatestEdition

**Course Title: Electronic Banking and Risk Management**  
**Course Code: COM351A**

L	T	P	Credits
3	1	0	3

**Course Objective:** To provide an understanding and an appreciation of Electronic Banking and of Risk Management in order to enable the optimum strategy for the handling of risk in banks

**Learning Outcomes:** Students will come to know the recent trends in banking and managing various types of risk involved in Electronic Banking.

Unit- A	Hours
• Introduction to Electronic Banking – Core Banking	2
• E-Banking – The Indian Scenario: Entry of Indian Banks into NetBanking, Products and Services offered, The Future Scenario	5
• Online Banking – Facilities provided and Security issues	4
• Components of E-Banking	4
• Cheque Truncation, Microfiche, Phone and Mobile Banking	4
• Information Technology – Recent trends – Banknet, RBI net, Datatnet, Nicnet, I-net, Internet, E-mail etc.	6
<b>Unit-B</b>	
• Impact of technology upgradation on banks- Effect on Customers and Service Quality, Global Developments in Banking	4
• Electronic Funds Transfer Systems – plain messages (Telex or Data communication) Structured messages (SWIFT, etc...) –NEFT, RTGS	5
• Legal issues involved in Internet Banking	3
<b>Unit-C</b>	
• Types of Risks associated with Internet Banking ( Operational Risk, Security Risk, Reputational Risk, Liquidity Risk, Strategic Risk, Credit and Compliance Risk)	5
• Techniques for assessment and management of various risks	4
• Asset– liability management in banks, Role of RBI	2
<b>Unit-D</b>	
• Security control practices for E-Banking	2
• Sound practices for managing Outsourced E-Banking Systems and Services	2
• Authorisation practices for E-Banking application	2
• Audit trail practices for E-Banking	2
• Practices to help maintain the privacy of customer E-Banking information	2

- Capacity, Business continuity and contingency planning practices for E-Banking 2

**Total:** 60

**Text Book:** Marrison, Christopher Ian, "The fundamentals of riskmeasurement", New York: McGraw Hill.

**Reference Books:**

1. Marshall, Christopher Lee, "Measuring and Managing Operational Risks in Financial Institutions: Tools, Techniques, and Other Resources", Singapore, New York: John Wiley.
2. MacDonald and Koch, "Management of Banking", Thomson, London.
3. Bidani, S.N., "Banking Risks", Vision Books. 5. Joshi, V.C. and Joshi,V.V., "Managing Indian Banks", Sage Publications.88

**Course Title: Forex Management**  
**Course Code: COM355**

L	T	P	Credits
3	1	0	3

**Course Objective:** This course introduces the students about working of Forex management. 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)	Hours
• Foreign exchange markets- Introduction and Types	2
• Transactions and Quotation of Foreign Exchange Rates	1
• Official and Free Market Rates, Cross Rates and Forward Rates	4
• Determination of Exchange Rates, Triangular Arbitrage	3
<b>Unit- B</b>	
• Currency Futures- Introduction, Future Contract and Market Operations	2
• Currency Futures & Options- Spot Exchange Rate, Future Contracts and Future Prices, Future options	3
• Currency Swaps- Introduction, Structure, Swap Risk	5
<b>Unit- C</b>	
• Economic Fundamentals and their importance	4
• Financial and Socio Political Factors	5
• Corporate Exposure Management: Strategies for Management of Economic Exposure	4
<b>Unit- D</b>	
• Tax Treatment	5
• Foreign Direct Investment	4
• Interest Rate Derivatives	3
<b>Total</b>	<b>45</b>

**Text Book:**

1. Cheol, S. E. and Bruce G. R. *International Financial Management*. New Delhi: TataMcGraw Hill, Latest Edition.

**Reference books:**

1. Apte, P.G. *International Financial Management*. New Delhi: Tata McGraw Hill, Latest Edition.
2. Shapiro and Alen, *Multinational Financial Management*. New Delhi: Wiley, Latest Edition.
3. Eiteman, K. D. *Multinational Business Finance*. New Delhi: Pearson Education, Latest Edition.

**Course Title: Personal Financial Planning**  
**Course Code: COM356**

L	T	P	Cr
3	1	0	3

**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	Hours
• Concept of Financial Planning	4
• Components of financial planning	4
• Precautions in financial planning	2
<b>UNIT-B</b>	
• Meaning of risk	4
• Types of risks	4
• Difference between risk and uncertainty	1
• Balancing of risk	1
• Managing Investment Risk	1
• Measuring Investment Returns	1
<b>UNIT-C</b>	
• Investment Strategies	1
• Insurance Planning	3
• Retirement Planning	4
• Tax and Estate Planning	3
<b>UNIT-D</b>	
• Investment Vehicles	3
• Importance and strategies for investment vehicles	3
• Regulatory Environment	3
• Ethical Issues in personal financial planning	3
<b>Total</b>	<b>45</b>

**Text Book:**

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

**Reference Books:**

1. Kapoor, J. *Personal Finance*. New Delhi: Tata McGraw Hill, Latest Edition.
2. Maudra, J. *Personal Finance*. New Delhi: Pearson Education, Latest Edition.



Course Title: Financial Reporting

Paper Code: COM 341

L	T	P	Credits
3	1	0	3

**Course Objective:** To equip the students with the required knowledge of Accounting Standards and practices. The students are expected to achieve a clear conceptual understanding of the Indian Accounting Standards and possess sufficient knowledge expected out of an expert.

**Learning Outcomes:** Upon successful completion of this course, the students will be able to familiarize and understand the Accounting Standards and their application in preparation of mandatory financial statements. It will further hone the skills of the students to work in finance department of various government and private organizations.

Unit –A (The Regulatory and Financial Reporting Framework)	Hours
<ul style="list-style-type: none"> <li>IASB (International Accounting Standard Board) – The role and the Standard Setting Process</li> </ul>	2
<ul style="list-style-type: none"> <li>Indian Accounting Standards on presentation of Financial Statements</li> </ul>	3
<ul style="list-style-type: none"> <li>Revenue from Contracts with Customers</li> </ul>	2
<ul style="list-style-type: none"> <li>Indian Accounting Standards on Measurement based on Accounting Policies</li> </ul>	4
<ul style="list-style-type: none"> <li>Accounting for Government Grants</li> </ul>	2
<b>Unit – B (Indian Accounting Standards on Assets of the Financial Statement)</b>	
<ul style="list-style-type: none"> <li>Valuation of Inventories</li> </ul>	3
<ul style="list-style-type: none"> <li>Computation of Lease</li> </ul>	2
<ul style="list-style-type: none"> <li>Valuation of Property, Plant and Equipment</li> </ul>	3
<ul style="list-style-type: none"> <li>Valuation of Intangible Assets</li> </ul>	3
<b>Unit – C (Indian Accounting Standards on Liabilities of the Financial Statement)</b>	
<ul style="list-style-type: none"> <li>Provisions related to Income Taxes</li> </ul>	3
<ul style="list-style-type: none"> <li>Provisions related to Employee Benefits</li> </ul>	2
<ul style="list-style-type: none"> <li>The Effects of Changes in Foreign Exchange Rates</li> </ul>	3
<ul style="list-style-type: none"> <li>Provisions, Contingent Liabilities, and Contingent Assets</li> </ul>	2
<b>Unit – D (Accounting and Reporting of Financial Instruments)</b>	
<ul style="list-style-type: none"> <li>Scope and Definitions of Financial Instruments</li> </ul>	2

**Bachelor of Commerce -Honours (Batch 2021)**

• Financial Instruments: Equity and Financial Liabilities	<b>3</b>
• Classification and Measurement of Financial Assets and Financial Liabilities	<b>3</b>
• Disclosure Practices	<b>3</b>
	<b>45 Hours</b>

**Text****Book:**

T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman.

**Reference Books:**

1. Chartered Institute of Management Accountants. CIMA Dictionary of Finance and Accounting. London: Bloomsbury.
2. S. Agarwal, Manual of Accounting Standards, Snow White.

Course Title: Strategic Cost ManagementPaper

Code: COM342

L	T	P	Credits
3	1	0	3

**Course Objective:** To gain expert knowledge of the use of costing data for decision-making and control, and emerging modern cost management concepts. This course is reviewing cost management techniques aimed at providing a competitive edge for the businesses in modern environment.

**Learning Outcomes:** On successful completion of this subject, students should be able to analyze the linkage between cost data and systems and resource flows in a range of manufacturing and service activities, and to apply various cost allocation techniques to a variety of costing problems.

Unit –A (Introduction to Strategic Cost Management)	Hours
<ul style="list-style-type: none"> <li>Meaning, Nature and Significance of Strategic Cost Management</li> </ul>	2
<ul style="list-style-type: none"> <li>Limitations of Traditional Cost Management, Traditional vs. Strategic Cost Management</li> </ul>	3
<ul style="list-style-type: none"> <li>Introduction/Characteristics of the Modern Business Environment</li> </ul>	1
<ul style="list-style-type: none"> <li>Cost of quality, Total Quality Management, Activity Based Budgeting</li> </ul>	5
<b>Unit – B (Lean System and Innovation)</b>	
<ul style="list-style-type: none"> <li>Just-in-time: Features, Impact and Performance Management</li> </ul>	2
<ul style="list-style-type: none"> <li>Principles of Kaizen Costing and 5 S's</li> </ul>	3
<ul style="list-style-type: none"> <li>Total Productive Maintenance</li> </ul>	2
<ul style="list-style-type: none"> <li>Six Sigma and its Applications</li> </ul>	2
<ul style="list-style-type: none"> <li>Business Process Re-engineering: Concepts, Principles and Main Stages</li> </ul>	3
<b>Unit – C (Cost Management Techniques)</b>	
<ul style="list-style-type: none"> <li>Target Costing: Features, Advantages and Components</li> </ul>	2
<ul style="list-style-type: none"> <li>Product Life Cycle Costing: Stages, Characteristics, Benefits and Uses</li> </ul>	3
<ul style="list-style-type: none"> <li>Pareto Analysis: Usefulness and its Application</li> </ul>	2
<ul style="list-style-type: none"> <li>Theory of Constraints: Steps, Types, Operational Measures and Accounting Issues</li> </ul>	4
<b>Unit – D (Performance Evaluation)</b>	

**Bachelor of Commerce -Honours (Batch 2021)**

• Responsibility Accounting and Divisional Performance Evaluation	<b>3</b>
• Transfer Pricing	<b>4</b>
• Strategic Performance Measurement- Balance Scorecard	<b>4</b>
	<b>45 hours</b>

**Text Book:**

Jawahar Lal, Strategic Cost Management, Himalaya

**Reference Books:**

Saravana Prasath, Strategic Cost Management and Performance Evaluation, Padhuka

**MARKETING AND INTERNATIONAL BUSINESS****Course Title: Retail Management****Course Code: COM357**

L	T	P	Credits
3	1	0	3

**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****Hours**

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

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

**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**

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

**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**

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

**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**

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

**45****Reference Books:**

1. Berman and Evans. *Retail Management*. New Delhi: Practice Hall, Latest Edition.
2. Levy and Weitz. *Retailing Management*. New Delhi: Tata McGraw Hill, Latest Edition.

3. Dunne, Lusch and Gahle. *Retailing*. New Delhi: Cengage learning, South Western, Latest Edition.
4. Dairs and Ward. *Managing Retail Consumption*. New Delhi: John Wiley & Sons.
5. Bajaj, C. *Retail Management*. New Delhi: Oxford Publication, Latest Edition.
6. Pradhan, C. *Retailing Management*. New Delhi: Tata McGraw Hill, Latest Edition.
7. Varley, R. *Retail Management*. Noida: Macmillan, Latest Edition.

**Course Title: Consumer Behaviour**  
**Course Code: COM358**

L	T	P	Credits
3	1	0	3

**Course Objective:**

The objective of this course is to make students acquaint with the various factors effecting consumer behaviour and to understand the process of consumer buying. Based on the understanding of Consumer behaviour, the students are expected to design the strategy.

**Learning Outcome:**

Students will learn the basics to judge the consumer perception and consumer buying behaviour which in turn will enhance their decision making ability.

**Unit- A****11 hours**

Consumer Culture, Consumer Behaviour, Consumer and society, Market Segmentation, Targeting, Personality: Theories, Product Personality, Self image.

**Unit- B****12 hours**

Motivation: Nature and Types of Motives, Types of Needs. Concept and Elements of Perception, Dynamics of perception, Consumer Imagery. Consumer Learning: Elements of learning, Behavioural and Cognitive Learning Theories, Functions of Attitude, Attitude Theories: Tricomponent, Multi attribute and Cognitive Dissonance, Attitude formation, Attitude Change Strategies

**Unit- C****11 hours**

Group behaviour: Meaning and types of group, Reference Groups, Family decision making, Family Life Cycle, Culture: Values and Norms, Characteristics and Affect on Consumer Behaviour, Sub culture, Cross cultural consumer, Social Class

**Unit- D****11 hours**

Consumer Research: Introduction, process, types. Consumption and Post purchase behaviour: Type of purchase decisions, Consumer satisfaction, and Customer loyalty.

**Total Time: 45 hours****Text Books:**

1. Schiffman, L.G. and Kanuk, L.L., 'Consumer Behavior', Pearson Education
2. Kumar, Dinesh., 'Consumer Behaviour', Oxford University Press

**Reference Books:**

1. Loudon, D. and Bitta, D., 'Consumer Behaviour', Tata McGraw Hill
2. Assael, H., 'Consumer Behaviour in Action', Cengage Learning
3. Blackwell, R.D., Miniard, P.W. and Engel, J.F., 'Consumer Behaviour', Cengage Learning

**Course Title: E-Business**

**Course Code: COM359**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
3	1	0	3

**Course Objective:** The course is designed to introduce the students with the importance and techniques used in E-business, digital marketing and social media marketing

**Learning Outcomes:** At the end of the course a student should be able to set up online platform for running business and market the products on different online media

**Unit – A**

**Hours**

**Starting an Online Business**

Steps for starting online business, Choosing and Equipping E-business, Selecting and choosing the right web host and design tools, Developing a website and blog for e-business, Optimizing the website for Search Engine

**10**

**Unit – B**

**Digital Marketing**

Introduction to Digital Marketing, Pay per Click Advertising, Digital Display Advertising, Mobile Marketing, Email Marketing

**15**

**Unit – C**

**Social Media Marketing**

Developing social media marketing plan, Marketing through facebook, Instagram, Youtube and other leading social media channels

**15**

**Unit – D**

**Analytics and Planning**

Developing analytics for e-business, Analysing Acquisition, Behavioural and Conversion reports, Strategy and Planning

**5**

Total

**45**

**Reference Books:**

1. Holden Greg, Starting an Online Business for Dummies, Wiley Publishing, Latest Edition
2. Dodson Ian, The art of Digital Marketing, Wiley Publishing, Latest Edition
2. Schneider Gary, E-Marketing, Cengage Learning, Latest Edition
3. Kulkarni Parag, Jahirabadkar and Chande Pradip, E-Business, Oxford University Press, Latest Edition
4. Ahuja Vandana, Digital Marketing, Oxford University Press, Latest Edition



**Course Title: Services Marketing**  
**Course Code: COM360**

L	T	P	Credits
3	1	0	3

**Course Objective:** The course aims at imparting the skills of marketing of services, to understand the importance and role of services in the total marketing concept and to have an understanding about the conceptual issues in service marketing.

**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 service marketing environments; research, define and evaluate markets for given services; specify services rigorously, match them with corresponding markets, and outline appropriate marketing strategies.

#### Unit – A

#### Hours

**Introduction to Services:** meaning, importance, growth and characteristics of services, difference between goods and services, challenges for service marketers, Services marketing mix

4

**The gaps model of service quality:** the customer gap, the provider gaps, closing the gaps, **Consumer behaviour in services:** consumer choice, service purchase, consumer experience, evaluation, **customer expectations of service:** meaning and type of service expectations, zone of tolerance, factors influencing expectations, various issues of service expectations, **customer perceptions of service:** customer satisfaction, service quality, service encounters.

6

**Building customer relationships:** relationship marketing, value of customer, relationship development strategies, relationship challenges

3

#### Unit – B

**Service recovery:** the recovery paradox, customer's response to service failure, customer's recovery expectations, recovery strategies, service guarantees.

4

**Service development and design:** new service development, types of new services, stages in new service development, service blueprinting, Physical evidence and servicescape: Physical evidence, types and roles of servicescape, framework for understanding servicescape, environmental dimensions of the servicescape, and guidelines for physical evidence strategy.

6

**Employees' role in service delivery:** service culture, critical importance of service employees, boundary-spanning roles, strategies for delivering service quality through people, customer-oriented service delivery

3

#### Unit – C

**Customers' roles in service delivery:** importance of customer in service delivery, customers' roles, self-service technologies- the ultimate incustomer participation, strategies for enhancing customer participation, recruit, educate and reward customers, manage the customer-mix.

4

<b>Delivering service through intermediaries and electronic channels:</b> service distribution, direct channels, franchising, agents and brokers, electronic channels, common issues involving intermediaries, strategies for effective service delivery through intermediaries	<b>3</b>
<b>Managing demand and capacity:</b> underlying issue, capacity constraints, demand patterns, strategies for matching capacity and demand, challenges and risks in using yield management, waiting line strategies when demand and capacity cannot be aligned	<b>5</b>
<b>Unit – D</b>	
<b>Integrated services marketing communications:</b> need for coordination in marketing communication, key reasons for service communication, four categories of strategies to match service promises with delivery	<b>3</b>
<b>Pricing of services:</b> three key ways that service prices are different for consumers. approaches to pricing services, pricing strategies that link to the four value definition,	<b>4</b>
<b>Total</b>	<b>45</b>

**Reference Books:**

1. Adrian, P. *The Essence of Services Marketing*. New Delhi: Prentice Hall India, Latest Edition.
2. Sanjay, P. *Services Marketing*. Mumbai: Himalaya Publishing House, Latest Edition.
3. Christopher, L., Wirtz, J. and Chatterjee, J. *Services Marketing: People, Technology, Strategy*. New Delhi: Pearson Education, Latest Edition.
4. Rama, K. and Rao, M. *Services Marketing*. New Delhi: Pearson Education, Latest Edition.
5. Jain, J. and Singh, P. *Modern Marketing of Services-Principles and Techniques*. Regal Publications, Latest Edition.
6. Bhandari, d. and Sharma, A. *Marketing of Services*. Vrinda Publications, Latest Edition.
7. Chand, B. *Marketing of Services*. Rawat Publications, Latest Edition.
8. Chowdhary, N. and Chowdhary, M. *Textbook of Marketing of Services*. New Delhi: MacMillan India, Latest Edition.
9. Zeithmal, A. and Bitner, M. *Services Marketing*. New Delhi: Tata McGraw Hill, Latest Edition.

Course Title: International Business

Paper Code: COM343

L	T	P	Credits
3	1	0	3

**Course Objective:** The course helps the student understand the complex international business environment in which MNC's work. The course will enable the students to know the intricacies of international business and trade. It teaches them in detail about the foundations and complexities of international business and its environment.

**Learning Outcomes:** Students will learn the importance of growing global business today and the effect of international business on India. They will be able to devise basic strategies which a manager must follow in order to survive in a competition

Unit –A Introduction to International Business and International Business Environment	Hours
Meaning, Features of International Business, Evolution of International Business	2
Reasons to Study International Business	1
Drivers of International Business, International Business and Domestic Business Compared	2
Modes and specifications of starting international ventures	2
Globalisation impact and significance	2
International Business Environment: Economic, demographic, cultural and political-legal environment (An Overview)	2
<b>Unit – B Global Trade theories, Tariff and Non- Tariff Barriers, Multinational Corporations, BOP</b>	
Absolute advantage theory	1
Comparative advantage theory	1
Factor proportion theory and Leontief paradox	2
Product life cycle theory	1
National competitive advantage theory	2
Tariff and Non-Tariff Barriers	2
Multinational Corporations: - Nature, Goals, How Can MNCs Become Acceptable?	3
BOP- Balance of payment account and its components	2
<b>Unit – C Integration Between Countries, International Organizations and Arrangements</b>	
Forms of regional integration	2
Impact of Integration	1
Major Regional Trading Groups: - EFTA, NAFTA, APEC, ASEAN	4

International Organizations: WTO – Its objectives, Functions, principles and its organizational structure.	<b>3</b>
An overview of other Supporting organizations – UN, World Bank and IMF	<b>3</b>
<b>Unit – D Foreign Direct Investment, Future of International Business</b>	
Nature & Need of FDI	<b>1</b>
Theories of FDI	<b>3</b>
Factors Influencing FDI	<b>1</b>
Future perspectives of International Business: - Future Direction, Challenges of International Business	<b>2</b>
	<b>45 Hours</b>

**Text Book:**

1. Aswathappa, K., "International Business", New Delhi: Tata McGraw-Hill, Latest Edition

**Reference Books:**

1. Charles, W.L. Hill and Jain, Kumar, Arun, "International Business", Tata McGraw-Hill, New Delhi
2. Bennett, R., "International Business", Pearson Education
3. Daniels John. D. Lee H. Radenbaugh and David P Sullivan. *International Business*, Pearson Education.

L	T	P	Credits
3	1	0	3

**Course Title: Export Import Procedures and Documentation**

**Code: COM344**

**Objective:** The objective of this course is to acquaint the students with Export-Import Procedures and documentation in various operations involved in international trade. The main emphasis is also laid on developing a systematic approach to handling export-import business

**Learning Outcome:** After the completion of the course, the students will be acquainted with Export-Import Procedures and the various operations involved in international trade so as to handle foreign operations smoothly.

UNIT-I	Hours
EXIM Policy Framework: Policy Framework for India's Foreign Trade in Pre- and Post-Liberalization Era	2
Setting up Export Company IEC Number / RCMC from Export Promotion Council	2
Terms of Shipment, Processing of Export Order	2
Import Procedure: Trade enquiry, procurement of import license and quota, obtaining foreign exchange, placing order	2
Making payment and closing of transactions	2
<b>UNIT-II</b>	
Commercial Documents: Commercial Invoices, Bill of lading, Airway Bill, Bill of Exchange, letter of credit	2
Regulatory documents: GR Form, PP form, VP or COD form, SOFTEX form, shipping bill, marine insurance policy	2
Export Assistance documents: Application form for registration, duty drawbacks, REP License and CCS.	2
Documents required by importing countries and misc. Bill of Entry, Bank Realization Certificate, Insurance Certificate, Consular Invoice and other related documents. Performa Invoice Packing List, Inspection Certificate, Certificate of Origin, Shipping Bills, AR1 Form, Mate's Receipt,	4
<b>UNIT-III</b>	
ECGC, ECGC Policy,	2
Marine Insurance Policy, Canalization Policy	2
Methods and Terms of Payments for Exports; Letter of Credit, Instruments of Payment	2
Credit and Foreign Exchange Risk; Types of Risks, Quality control and Pre-Shipment Inspection.	2
Export Incentives: Major Incentives and Procedures for claiming them, Duty Exemption Schemes, Duty Remission Schemes, EPCG Scheme	3
Excise and Custom Clearance; Custom Clearance of Imports and Export Cargo – Regulations and Procedures	3

<b>UNIT-IV</b>	
Methods of Financing: Pre and Post-Shipment Finance, Role of EXIM Banks,	<b>4</b>
Export Marketing and Different forms of International Trades	<b>2</b>
Information Technology and International Business: Electronic Procurement and Marketing,	<b>3</b>
Electronic Logistics	<b>2</b>
	<b>45</b>

**Reference Books:**

1. Paul, Justin and Aserkar, Rajiv. Export Import Management. Oxford Higher Education, 2014, Print.
2. Jain, S, Khushpat. Export Import Procedures and Documentation, 2015, Print.