

DAV University, Jalandhar
Department of Commerce & Business Management



Scheme and Syllabi
for
Bachelor of Commerce [B.Com]
2022 Batch
(Program ID- 76)

DAV UNIVERSITY, JALANDHAR

B.Com is one of the most prestigious career-oriented programs as it opens up numerous career options and opportunities both in India and abroad. The program offers a better understanding of the business world and aims at building students' entrepreneurial skills by giving them hands-on training.

PROGRAM EDUCATIONAL OUTCOMES:

Our B.Com program will produce graduates who will:

PEO1- Demonstrate thorough understanding of the advanced concepts and practical knowledge used in the field of Commerce and business-related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance and E-Commerce.

PEO2- Be intellectual, proficient, socially interactive and highly valued professionals in industry, academia, and government sector with the ability to embrace new opportunities as per the changing work environment.

PEO3- Be more conscious towards global, ethical, ecological and commercial environment, which is highly expected for practicing management professionals.

PEO4- Be a value driven and socially responsible citizen who is committed towards the sustainable development in the society.

PEO5- Be able to continue their professional growth by obtaining advanced degrees in commerce or other professional fields.

Program Outcomes (POs)

PO1-It is designed to enable and empower students to acquire knowledge, skills and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business.

PO2-The program is directed towards developing a problem-solving approach towards the issues which accompany the dynamism attached to the business world. The curriculum helps to inculcate learnability among students for upskilling and reskilling even in later part of life

PO3-Learning by doing approach is adopted which enables the students to tackle real business issues as the program intends to prepares the students for positions of leadership in business organizations.

PO4-The programme aims at enabling the students to understand policy framework, financial system and its constituents, the principles on which it operates, and regulatory concerns and apart from the revelation of different functional areas of business

Program Specific Outcomes (PSOs)

PSO1-Thorough understanding of accounting issues related to the business world both from a theoretical and practical perspective.

PSO2-Developing Entrepreneurship acumen and cultivating entrepreneurial mindset and skills

PSO3-Developing Interpersonal and communication Skills.

PSO4-Emphasizing more on learning by doing through concentrating on managerial skills with specific reference to different domains of business.

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**Scheme of Courses
(Program ID-76)
Bachelor of
Commerce: B. Com**

Category of Course	No of Courses	Credit Per course	Total Credits
Core Discipline	23	4	92
Skill Enhancement Course (SEC)	3 5 2 1	4 3 2 1	32
Ability Enhancement Course (AEC)	1 1 1 1	4 3 2 1	10
General Elective (GE)	4	4	16
	TOTAL		150

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Scheme of Courses (Program ID-76)

Bachelor of Commerce: B. Com

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"> • Micro Economics • Theory of Labour Economics 	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
			23	3	2	24	

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"> • Macro Economics • Public Finance 	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)
			28	4	2	28	

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

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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 MGT251 A	Any one of the following <ul style="list-style-type: none"> Indian Economy Banking and Insurance Laws. 	4 4	0 0	0 0	4 4	General Elective General Elective
5	MGT201	Organizational Behaviour	4	0	0	4	Core Discipline
6	MGT202	Entrepreneurship Theory and Practice	4	0	0	4	Core Discipline
7	CEC101	Community Engagement Course	1	0	0	1	Core Discipline
8	CEC102	Community Engagement Course	0	0	1	1	Core Discipline
			25	2	1	26	

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

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	COM206B	Goods and Services Tax	3	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"> Money, Banking and International Trade Business Communication 	4 3	0 0	0 2	4 4	General Elective General Elective
6	MGT203	Strategic Management	4	0	0	4	Core Discipline
			23/22	2	2/4	24	

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

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Scheme of Courses
Bachelor of Commerce: B. Com

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	COM307	Computerized Accounting	0	0	3	3	Skill Enhancement Course (SEC)
4	COM308	Workshop on Leadership	0	0	3	2	Skill Enhancement Course (SEC)
5	COM309	Management Accounting	4	1	0	4	Core Discipline
7	COM310 A	Contemporary issues in commerce	0	0	3	2	Skill Enhancement Course (SEC)
7	COM359	E-Business	3	1	0	3	Skill Enhancement Course (SEC)
			15	4	9	22	

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	COM311	Workshop on Professional Selling Skills	0	0	3	4	Skill Enhancement Course (SEC)
4	COM317A	Comprehensive Viva Voce	0	0	0	4	Skill Enhancement Course (SEC)
5	COM356	Personal Financial Planning	3	1	0	3	Skill Enhancement Course (SEC)
6	COM357	Retail Management	3	1	0	3	Skill Enhancement Course (SEC)
7.	MGT303	Financial Management	4	1	0	4	Core Discipline
			20	5	2	26	

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

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Course Title: Financial Accounting-I
Course Code: COM101

L	T	P	Credits
4	1	0	4

Course Outcomes

CO1- Recognize the applicability of concept of accounting to understand the financial statements.
CO2- Apply the accounting standards and principles to record business transactions in journal ledgers and trial balance along with rectification of errors revealed and not revealed in trial balance.

CO3- Preparation of various subsidiary books and Bank reconciliation statements taking balances from cash as well as pass book.

CO4- Prepare financial statements of business with adjustment entries for decision making.

Unit-A (Introduction to Financial Accounting)

CO Mapping

- Meaning and Objectives of Accounting, Accounting Terminology, Advantages and Disadvantages of Accounting 1
- Relationship between Accountancy and Accounting and Book Keeping 1
- Users of Accounting Information 1
- Relationship of Accounting with other Disciplines 1
- Generally Accepted Accounting Principles (Assumptions and Principles) 1
- Accounting Standards 1
- Introduction to IFRS 1
- Double Entry System of Book- keeping 1
- Accrual and Cash basis of accounting 1
- Accounting Equation- Meaning and Procedure of Developing Accounting Equation 1

Unit-B (Journal, Ledger, and Trial Balance)

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

Unit-C (Subsidiary Books and BRS)

- Subsidiary Books- Need of Subdivision of Journal, Meaning and Advantages of Special Journals, Cash Book (Single, Double and Triplecolumn), Petty Cash Book. 3
- Purchases Book, Sales Book, Purchases Returns Book, Sales Returnsbooks Receivable Book, Payables Book, Journal Proper. 3

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- Bank Reconciliation Statements, Purpose, and Use of Preparing Bank Reconciliation Statement 3
- Causes of Disagreement of Cash Book and Pass Book 3
- Preparation of BRS by taking Favourable and Unfavourable Balances of Cash Book and Pass Book. 3

Unit- D (Depreciation Accounting and Financial Statements)

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

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.

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Course Title: Business Laws - I
Course Code: COM103

L	T	P	Credits
4	0	0	4

Course Outcomes:

CO1. Learn and acquire knowledge about Indian Contract Act, 1872.

CO2. Get the understanding about Special contracts like Indemnity & Guarantee, Agency etc. and insightful knowledge about Sales of Goods Act, 1930.

CO3. Gain the in – depth knowledge about Indian partnership Act, 1932 & Limited Liability partnership Act, 2008 along with its provisions.

CO4. Develop the understanding about the concepts of Negotiable Instruments Act, 1881 and Consumer Protection Act, 2019.

Unit - A (Indian Contract Act, 1872)

CO Mapping

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

Unit – B (Special Contracts)

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

3

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- Transfer of Property- Passing of Property (Specific Goods, Unascertained Goods and Goods Sent on Approval), Reservation of Rights of Disposal 2
- Unpaid seller- Definition, Rights of Unpaid Seller against the Goods and Buyer Personally.

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

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

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

- Negotiable Instruments Act, 1881- Meaning, Characteristics and Types of Negotiable Instruments. 4
- Notes, Bills and Cheques- Meaning and Essential Elements of Promissory Note, Meaning and Essential Elements of Bills of Exchange, Distinction between Promissory Notes and Bill of Exchange. Meaning of Cheque, Distinction between Bill of Exchange and Cheque, Crossing of Cheques. 4
- Parties to Negotiable Instruments, Capacity of Parties to a Negotiable Instrument, Holder and Holder in Due Course, 4
- Meaning of Negotiation, Indorsement, Kinds of Indorsement, Meaning of Presentment of a Negotiable Instrument. Dishonour of Negotiable Instrument, Duties of Holder upon Dishonour of Negotiable Instrument. 4
- Consumer Protection Act, 1986: Introduction and Objectives of the Act, Who is Consumer, Various Definitions, Restrictive Trade Practices and Unfair Trade Practices, Consumer Protection Redressal Agencies-District Forum, State Commission and National Commission. 4

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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.

L	T	P	Credits
4	0	0	3

Course Outcomes:

CO1-Describe the organization and operation of a computer processor, primary and secondary memory, peripheral devices and to give computer specifications;

CO2- Explain the representation of data and information in computer systems.

CO3-Use standard MS-Word, Power-Point and Spreadsheets.

CO Mapping**UNIT – A****1****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**2****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 Autocorrect
- 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**3****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

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- Printing the workbook - Setting up Print Area, setting up Margins, Defining Header and Footer, Controlling Gridlines
- Working with functions - Date and time function, Statistical function, financial function, Mathematical and Trigonometric functions, Lookup and Reference Functions, Data Base functions, Text function, Logical functions
- Introduction to CHARTS - Formatting Charts
- Working with MACRO, Importing, and exporting files

UNIT – D

4

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; Workwith the Slide Master; Saving the presentation
- The Auto Content Wizard; Using Existing Slides; Using the different views of a slide
- Adding Transitions and Animation, Running Slide Show

Reference Books:

1. K. Kumar and R. Rajkumar. *Computer Applications in Business*. New Delhi: Tata McGraw Hill Latest Edition.
2. Kogent Learning Solutions Inc. *Office 2010 in Simple Steps*. New Delhi: Dream TechPress, 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.

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Course Title: Fundamentals of Computers Laboratory

Course Code: CSA154

L	T	P	Credits
0	0	2	1

Course Outcomes:

CO1-The laboratory will comprise of using commands and tools available in MS Word, PowerPoint, and Excel.

CO2- Use standard MS-Word, Power-Point and Spreadsheets.

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Course Title: Micro Economics

Course Code: ECO101

L	T	P	Credits
4	1	0	4

Course Outcomes

CO1: This branch of economics helps the students to understand how market operate in the context of price and demand allocation of resources.

CO2: It analyse the utility and indifference function to understand the consumer behaviour as well as determine how well goods or services provide satisfaction to consumer.

CO3: The production function to address allocative efficiency of factor inputs in production process and distribution of rewards for that factor.

CO4. It analyse the market efficiency in perfect, monopoly and imperfect market, how to achieve economy of scale in their production process and way to expand their business.

	CO Mapping
Unit – A (Demand and Supply Analysis)	
• 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	1
• Determinants of elasticity of demand, Consumer preferences and choices	1
Unit – B (Cardinal and Ordinal Approach)	
• Utility analysis; Law of diminishing marginal utility	2
• Law of equi-marginal utility	2
• Ordinal approach, Indifference curve analysis, Properties of Indifference curve	2
• Marginal rate of substitution, Budget line, Shift in budget line	2
• Consumer equilibrium; conditions of consumer equilibrium	2
• Price effect, Income effect, Substitution effect	2
• Decomposition of the price effect into income and substitution effect	2

Unit – C (Production Theory)

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• Introduction , Production function, Types of inputs, Factors of production	3
• Total Product, Average Product, Marginal Product and their relationship	3
• Return to factor; short run and Long run production function, Homogenous and non-homogenous production function.	3
• Marginal rate of Technical Substitution, Principle of marginal rate of technical substitution	3
• Isoquants, properties of isoquants, Iso cost lines, shifts in Iso-costlines	3
• Law of variable proportion	3
• Expansion path, Producer's Equilibrium	3
• Returns to scale; Constant, increasing and decreasing return to scale	3
• Cost analysis, cost function and Types of costs	3
• Traditional theory; Different shapes of cost curves in short run	3
• Different shapes of cost curves in long run	3
• Economies of scale; Internal and external economies and diseconomies.	3
Unit – D (Market Forms)	
• Meaning and features of perfect competition	4
• Short run equilibrium of firm under perfect competition	4
• Long run equilibrium of firm under perfect competition	4
• Shut down point , Supply curve of firm, Supply curve of industry	4
• Monopoly; meaning, features	4
• Short run equilibrium of firm under monopoly	4
• Long run equilibrium of firm under monopoly	4
• Price discrimination under monopoly	4
• Degrees and conditions of price discrimination	4
• Monopolistic competition; meaning, features	4
• Short run equilibrium of firm under monopolistic competition	4
• Long run equilibrium of firm under monopolistic competition	4
• Product differentiation, Selling cost	4
• Dumping	4
1. Bernheim, B. D., Whinston, M. and Sen, A. <i>Microeconomics</i> . New Delhi: Tata McGraw-Hill Education, latest edition.	
2. Geetika, et.al. <i>Managerial Economics</i> . New Delhi: Tata McGraw-Hill, latest edition.	
3. Salvatore, D. <i>Microeconomics: Theory and Applications</i> . New Delhi. Oxford University Press, latest edition.	
4. Salvatore, D. <i>Managerial Economics</i> . New Delhi. Oxford University Press, latest edition.	
5. Vengedasalam, D. and Karunagaran, M. <i>Principles of Economics</i> . Malayasia. Oxford University Press. Latest edition.	

Course Title: Theory of Labour Economics

Course Code: ECO115

L	T	P	Credits
4	0	0	4

Course Outcomes:

CO1: It involve the study of the factors and structure of labor and importance in the economic activities.

CO2: It helps to understand the employers demand as well who requires the service of labour.

CO3: It helps to analyses the wage structure, income and level of employment.

CO4: Labour economics deals with various aspects of labour organizations, wage bargaining and man power economics.

CO Mapping

Unit I

1

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

2

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

3

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

4

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 Outcomes:

- CO1- Understand the interconnected and interdisciplinary nature of environmental studies and develop critical thinking skills in relation to environmental affairs.
 CO2- Acquire knowledge about the depletion of the resource cause of natural resources and their effective management.
 CO3- Expand awareness of self in a global society and effectively engage diverse perspectives, values and cultures, ranging from local to global, in dealing with environmental and social issues.
 CO4- Interpret and propose solutions to various environmental pollution, solid waste and disaster management.
 CO5- Formulate an action plan for sustainable alternatives that integrate science, humanist, and social perspectives.

CO Mapping

Unit 1

The multidisciplinary nature of environmental studies

1

Definition, scope and importance, Need for public awareness

Natural Resources: Renewable and non-renewable resources:

1

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:

1

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem

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- 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

2

- 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

2

- 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

3

- 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
-

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- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation
- Consumerism and waste products
- Environmental Laws: The Environment Protection Act, 1986; The Air (Prevention and Control of Pollution) Act, 1981; The Water (Prevention and Control of Pollution) Act 1974; The Wildlife Protection Act, 1972; Forest Conservation Act, 1980.
- Issues involved in enforcement of environmental legislation
- Public Awareness

Human Population and Environment

3

- 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

Unit IV

Field Work

4

- 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

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

L	T	P	Credits
3	1	0	4

Course Outcomes

CO1-Understand various functions and functional areas of management and preview the contributions made by different contributors in the management.

CO2- Outline the concept of business environment for planning and organizing and formulating organization structures.

CO3- Examine the functions of staffing and tools of directing, and controlling.

CO4- Understand emerging issue of management.

Unit A: Management

CO Mapping

- Meaning, Nature, Scope, Objectives and importance of management 1
- Levels in Management and Managerial roles 1
- Management as an Art and Science, Management as Profession 1
- Functions of Management and Functional Areas 1
- Evolution of management thought 1

Unit B: Planning and Organizing

- Planning- Meaning, Characteristics, Need & Importance 2
- Planning Process and Types, Components of Plan 2
- Concept of MBO, process 2
- Organizing-Concept, characteristics, process 2
- Organization-Meaning, Characteristics and Types of organization structures 2
- Meaning of Authority and Responsibility, Delegation, Decentralization and Departmentation, Span of control. 2

Unit C: Staffing, Directing and Controlling

- Staffing- Definition, Characteristics and Importance, Functions of staffing 3
- Direction & Coordination- Meaning, features and Importance, Tools & Techniques of Directing 3
- Leadership- Concept, importance and styles, Motivation- Meaning and Significance 3
 - Communication- Meaning, Characteristics, importance and process 3

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- Supervision- Definition and characteristics 3
- Controlling- Nature, concept, process, types, scope, importance 3

Unit D: Emerging issues in Management

- American and Japanese styles 4
- Meaning-TQM, Six-sigma, MIS, QWL, WLB, MBE 4
- Managerial ethics: need and importance, Corporate social responsibility 4

Text Book:

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

Reference Books:

1. Koontz H. & Weihrich, Essentials of Management, New Delhi, Tata McGraw-Hill Education, Latest Edition.
2. Prasad L. M., Principles and Practices Of Management, New Delhi, Sultan Chand & Sons, Latest Edition.

DAV UNIVERSITY, JALANDHAR

Course Title: Financial Accounting-II

Course Code: COM102

L	T	P	Credits
4	1	0	4

Course Outcomes:

CO1- Understand various functions and functional areas of management and preview the contributions made by different contributors in the management.

CO2- Outline the concept of business environment for planning and organizing and formulating organization structures.

CO3- Examine the functions of staffing and tools of directing, and controlling.

CO4- Understand emerging issue of management.

Unit- A Accounting for Branches, Departments, Consignments

CO Mappin g

- Concept of Branch; different types of Branches. 1
- Preparation of Branch Account at cost & at IP (Debtors Method) 1
- Calculation of profits/ losses for the Branches using Stock And Debtors method 1
- Preparation of Branch Trading and P/L account at cost & at IP 1
- Independent Branches 1
- Concept and objectives of Departmental Accounts, Difference between Branch and Departmental Accounts 1
- Apportionment of common Cost 1
- Preparation of Departmental Trading and P/L account 1
- Consolidated Trading and P/L Accounts 1
- Inter departmental transfer of goods at cost, cost plus and at selling price 1
- Elimination of unrealized profit 1
- Concept of Consignment; Types of commission, Performa Invoice, Account Sales 1
- Accounting Treatment; Consignor's books, Consignee's books 1
- Stock Valuation; Treatment of Normal and Abnormal Loss 1

Unit-B Partnership Accounts

- Accounting for Partnership (Meaning and Significance) 2
- Meaning and distinction between dissolution of a Firm and dissolution of Partnership 2
- Preparation of Realization Account and partners' Capital Accounts 2
- Insolvency of Partners (Application of Garner V/S Murray) 2
- Piecemeal Distribution (Application of proportionate capital and maximum loss method) 2

- Meaning and significance of Sale of a Firm

2

Unit C: Accounting For Incomplete Records and Hire Purchases

- Difference between Single and Double Entry System 3
- Advantages and Disadvantages of Single-Entry System 3
- Calculation of missing figures using different kinds of Accounts/
Statements and Computation of Profit and Loss 3
- Meaning of Hire Purchase System and difference with Instalment
Payment System 3
- Recording of transaction in the books of buyer 3
- Meaning and Accounting treatment of Partial and complete repossession 3
- Accounting treatment in the books of the seller (Debtors method) 3
- Accounting treatment in the books of the seller (Stock and Debtor
method) 3

Unit-D Investment Accounting and valuation of Inventory

- Introduction to Investment Accounting 4
- Accounting treatment of Capital and Revenue Profits, right and bonus shares 4
- Preparation of Investment Accounts 4
- Meaning And significance of holding Inventory 4
- Inventory systems (Periodic and perpetual inventory system) 4
- Methods of inventory valuation 4
- Requirements of accounting standards regarding inventory valuations 4
- Valuation of stock as per financial statements and as per physical verification 4

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.

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Course Title: Business Laws - II

Course Code: COM104

L	T	P	Credits
4	0	0	4

Course Outcomes:

CO1- To enable the students understand factories act and legislations related to payment of wages to employees in India.

CO2- To develop the knowledge base of students related to compensation and payment of bonus provisions given to employees.

CO3- To know about various welfare measures for the employees working in India related to insurance, provident fund and gratuity

CO4- To enhance knowledge of the students related to mechanism for solving of industrial dispute and issues related to trade union in organized sector in India.

Unit – A (Factories Act and Wage Payment)

**CO
Mapping
1**

- 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.
- 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
- 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.

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
- Payment of Bonus Act- Definitions, Determination of Bonus, Payment of Bonus Provisions, Penalties

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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. 3
- 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. 3
- Payment of Gratuity Act, 1972- Definitions, Coverage of Act, payment of gratuity, Determination and Recovery, penalties and offences. 3

Unit- D (Industrial Disputes and Trade Unions)

- Industrial Disputes Act- Definition of Industrial Dispute, Object and Extent of Act, Causes of Industrial Dispute, Modes of Settlement of industrial Dispute - Conciliation, Adjudication and Arbitration. 4
- Strikes vs. Lock-outs, Lay -off vs. Retrenchment, Unfair Labour Practices under Fifth Schedule. Definition of Continuous Service, Calculation of Working Days, Right of Workmen Laid-off for Compensation, Conditions Precedent to Retrenchment of Workmen, Transfer and Closing Down of Undertakings, Compensation of Workmen in Case of Closing Down of Undertaking, Penalties. 4
- 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. 4

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.

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Course Title: Macro Economics

Course Code: ECO102

L	T	P	Credits
4	1	0	4

Course Outcomes

CO1- Define and explain the process of calculating national income, identify its components and international trade, define the concept of green accounting.

CO2- Understand Say's law of market, classical theory of employment and Keynes objection to the classical theory.

CO3- Analyse the money market, inflation and business cycle support the students to predict the macro variables for smooth understanding of economic problems.

CO4- It helps to students to understand the working of monetary, fiscal policy for price stability and Balance of Payment is of great value in forecasting and evaluating its business and economic conditions

UNIT –A

Introduction to Macroeconomics, Micro economics and Macro economics

Importance and scope of Macroeconomics

National Income: Concepts

Productive Vs. Non-productive intermediate and final output

Methods of measuring National Income

Problems in measuring National Income

Circular Flow of Income; Two sector, three sector and four model

UNIT-B

Classical Theory of Income Output and Employment Determination

Say's Law of market

Keynes Theory of Income Output and Employment.

Classical theory versus Keynes theory of income and employment

Effective demand; Principle of effective demand

Consumption Function; Concepts of consumption function

Attributes of consumption function, Factors affecting propensity to consume

Psychological law of Consumption

Investment function, Types of investment

Determinants of induced Investment

Factors affecting investment decisions

CO Mapping

1

1

1

1

1

1

1

2

2

2

2

2

2

2

2

2

2

2

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Multiplier; Concept of multiplier	2
Working of the multiplier	2
Static and Dynamic concept of multiplier	2
Types of Multipliers, Importance and Leakages of Multiplier	
UNIT-C	3
General Equilibrium of economy	
IS Curve and its derivation	3
LM Curve and its derivation	3
IS-LM curve analysis	3
Inflation; meaning and Types of inflation	3
Causes of inflation and impact of inflation	3
Demand pull inflation	3
Cost push inflation	3
Control of inflation, Phillips curve	3
Business cycles; meaning, its phases	3
UNIT – D	
Monetary policy, Role of monetary policy	4
instruments of monetary policy	4
Fiscal policy; role of fiscal policy	4
Instruments of fiscal policy	4
Latest fiscal and monetary policy of RBI	4
Balance of payment, meaning, its types, Structure	4
Balance of payment and Balance of trade	4
Factor responsible for disequilibrium in BOP	4
Methods to correct BOP	4

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
Course Code: ECO214

L	T	P	Credits
4	0	0	4

Course Outcomes:

CO1- Understand the sources of finance both public and private, demonstrate the role of government to correct market failures and possible advantage of public financing.

CO2- Understand the possible burden, benefits and distribution of various types of taxes among various classes of people, know the general trend and impact on general welfare and arouse them to suggest good and bad tax system.

CO3- Understand the needs of public borrowing from all possible sources to meet necessary public investment/expenditures. Also be alerted to find sources for repayment.

CO4- Deliver effectively the preparation of budget and how they are passed in the house. Understand the changes in size and flexibility of state and central budget along with the role played by Finance

CO Mapping

Unit-1

1

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

2

Taxation: requirements for a good tax structure; cannons 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

3

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

4

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 Honor 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.

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Course Title: Business Mathematics and Statistics

Course Code: ECO103

L	T	P	Credits
4	1	0	4

Course Outcomes

CO1- Illustrate matrix operation, minors, co-factors, use cofactor method to find inverse of a matrix, use Cramer's rule to solve systems of equations.

CO2- Demonstrate knowledge of basic concept to integrate is used to add small and discrete data, which cannot be added singularly and representing in a single value.

CO3- Measure of central tendency provided to the teacher with a mathematical description of how well the students are performing and dispersion helps students for describing the spread of the data or its variation around a central value.

CO4- Correlation is very important in the field of Economics, Psychology and business as a measure of relationship between test scores and other measures of performance. With the help of correlation, it is possible to have a correct data of the working capacity of person and regression

Unit – A

CO Mapping

Matrix: Types of matrixes

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

1

Rank of the Matrix

1

UNIT-B

Integration: Concept and General rules of integration

2

Application of integration

2

Differentiation: Concept and rules of differentiation with basic problems.

2

Application of Differentiation

2

UNIT C

Measures of Central Tendency: Introduction

3

Average and its importance, Characteristics of an ideal average

3

Mean

3

Median

3

Mode

3

Geometric Mean

3

Harmonic Mean

3

Measures of Dispersion: Range

3

Quartile Deviation

3

Mean deviation

3

Standard deviation and Variance

3

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Unit- D

Correlation, Types and properties of correlation	4
Scatter Diagram method of correlation	4
Karl Pearson's method of correlation	4
Rank Method of correlation	4
Regression- Types and Lines of Regression	4
Methods to calculate regression coefficients and fitting of regression equation	4
Properties of regression and difference between correlation and regression	4
Analysis of Time Series: Concept and Components	4
Method of Semi-Average	4
Method of Moving Average	4
Method of least square.	4

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. Wiley Publisher, 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.

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Course Title: Basic Communication Skills

Course Code: ENG151B

L	T	P	Credits
3	0	0	3

Course Outcomes:

CO1-Students will be able to apply the concepts of grammar in socio-cultural context.

CO2- Students will be able to perform basic writing tasks in order to enhance their communication skills.

CO3- Students will recapitulate the concepts of Parts of Speech and Modals so as to improve communication.

CO4- Students will be able to understand the relationship between Society and Language through reading and analyzing selected works.

Unit – A Applied Grammar (Socio-Cultural Context)

**CO
Mapping**

- Parts of Speech: Noun, Pronoun, Adjective, Verb, Adverb, Preposition, Conjunction, Interjection **1**
- Tenses (Rules and Usages in Socio-cultural contexts) **1**
- Modals: Can, Could, May, Might, Will, Would, Shall, Should, Must, Ought to **1**
- Passives **1**
- Reported/Reporting Speech **1**

Unit – B Reading (Communicative Approach to be Followed)

- J M Synge: Riders to the Sea (One Act Play) **2**
- Anton Chekhov: Joy (Short Story) **2**
- Swami Vivekanand: The Secret of Work (Prose) **2**

Unit – C Writing

- Paragraph and Essay Writing **3**
- Letter Writing: Formal and Informal **4**
- Notice and Email **4**

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

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Course Title: Basic Communication Skills Laboratory

Course Code: ENG152A

L	T	P	Credits
0	0	2	1

Course Outcome:

CO1- Students will have developed listening skills.

CO2-Students will be able to articulate words and sentences clearly and efficiently.

CO3-Students will be able to pronounce clearly and correctly.

CO4-Students will show confidence in public speaking projects.

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

Course Title: Marketing Management
Course Code: MGT102

L	T	P	Credits
4	1	0	4

Course Outcomes:

- CO1-Identify the core concept of marketing in different business scenario and understand marketing environment and marketing mix.
 CO2 -Understand the concept of consumer behaviour and apply decisions related to segmentation, targeting and positioning to design product and understand product life cycle.
 CO3- Discover the pricing practices that can be followed by companies and design distribution strategies.
 CO4- Understand the concept of promotion and enhance the ability to apply the same for advertising, sales promotion and personal selling.

Unit – A

**CO
Mapping**

Introduction to marketing: Meaning, nature and scope of Marketing, Marketing philosophies, Marketing Management Process, concept of Marketing mix, Meta Market, Market place and space, Key customer markets.

1

Understanding marketing environment: Company's Microenvironment, Macro environment, Market analysis

1

Unit – B

Market segmentation, targeting and positioning. Consumer buyer behaviour

2

Product planning and pricing: Product concept, types of products, major product decisions, product mix, brand, product life cycle, new product development process

2

Unit – C

Pricing decisions: defining price, pricing process, policies, and strategies.

3

Distribution channel decisions – types and functions of intermediaries, channel design decisions. Definition of retailing, wholesaling, logistics and supply chain management.

3

Unit – D

Promotion and distribution decisions: Marketing Communication process, promotion mix tools: Advertising, personal selling, public relations, and sales promotion

4

Emerging trends and issues in marketing: Direct and Online marketing, Rural marketing, Societal marketing, green marketing, Retail marketing, Customer Relation Marketing.

4

Reference Books:

1. Czinkota, M.R. and Kotabe, M. *Marketing Management*. New Delhi :Vikas Publishing.
2. Douglas, J., Darymple, J. and Parsons, L.J. *Marketing Management: Text and Cases*. John Wiley and Sons.

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3. Kotler, P. *Marketing Management: Analysis, Planning, Implementation & Control*. New Delhi: Prentice Hall of India.
4. Michael, J.E., Bruce, J.W. and William, J.S. *Marketing Management*, New Delhi: Tata McGraw-Hill,
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.

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Course Title: Human Values and General Studies

Course Code: SGS107

L	T	P	Credits
4	0	0	4

Course Objectives

- CO1- To sensitize students about the role and importance of human values and ethics in personal, social and professional life.
 CO2-To enable students to understand and appreciate ethical concerns relevant to modern lives.
 CO3-To prepare a foundation for appearing in various competitive examinations
 CO4-To sensitize the students about the current issues and events of national and international importance
 CO5-To provide opportunity to the students to study inter disciplinary subjects like Geography, Science, Economy, Polity, History, International Relations etc.

CO Mapping

Part - A

Human Values

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

Being Good and Responsible

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

Part - B

Value – based living

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

Ethical Living:

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

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

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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

4

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

Sports and Recreation

4

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

Current Affairs

4

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

Miscellaneous Information

Who is who

4

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

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.

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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
31. Krishnamurti J. *The First and Last Freedom*, available at URL : <http://www.jiddu-krishnamurti.net/en/th-first-and-last-freedom/>
32. Sri Raman Maharishi. *Who Am I*. available at URL : http://www.sriramanamaharshi.org/resource_centre/publicatins/who-am-i-books/
33. Balsekar Ramesh, *Peace and Harmony in Daily Living*, Yogi Impressions; Latest Edition

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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

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Course Title: Company Law
Course Code: COM201

L	T	P	Credits
4	0	0	4

Course Outcomes:

CO1-. Apply the legal provisions involved in the formation of the company.

CO2- Analyses the legal provisions applicable for raising, altering & reducing share capital.

CO3- Interpret and recognize the legal issues involved in company meeting and management.

CO4- Understand the legal provisions applicable for prevention of oppression & Mismanagement, investment & loan, and Registration of charges.

CO5- Evaluate corporate problems related to bankruptcy and insolvency by using provisions of IBC.

Unit – A (Nature of Company)

CO Mapping

- Company- Definition, Characteristics of a company, Lifting or piercing the Corporate veil 1
- Classification of Companies- On the basis of Incorporation; Liability; Number of Members; Control; ownership 1
- Formation of company 1
- Memorandum of association- Contents of Memorandum, Alteration of Memorandum, Doctrine of Ultra Vires 1
- 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 1

Unit – B (Other Documents of Company)

- Prospectus- Definition, Shelf prospectus, Red herring prospectus, Abridged prospectus, Misstatements in Prospectus and their consequences 2
- 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 2
- Share capital- Kinds, Alteration and Reduction of share capital 2

Unit – C (Management of Company)

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

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

- Prevention of Oppression and Mismanagement (Majority powers and minority rights) 4
- Reconstruction and Amalgamations 4

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- Winding up- Meaning of Winding up, Modes of winding up, Consequences of winding up order, Dissolution of Company.

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.

DAV UNIVERSITY, JALANDHAR

Course Title: Corporate Accounting-I
Course Code: COM202

L	T	P	Credits
4	1	0	4

Course Outcomes:

CO1- Explain the accounting treatment related to issue, forfeiture and reissue of shares, redemption of preference shares and book building process

CO2- Apply the legal and accounting provisions for issue and redemption of debentures.

CO3- Prepare financial statements as per Sixth schedule of Companies Act

CO4- Identify and use appropriate method of accounting for valuation of shares and goodwill

Unit A: Issue and Redemption of Shares

CO Mapping

- 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 1
- Pro-rata Allotment of Shares 1
- Legal Provisions Related to Forfeiture and its Accounting Treatment
Reissue of Shares 1
- Provisions Related to Reissue of Shares, Accounting Entries. Redemption of Preference Shares: Concept and Types of Preference Shares 1
- Book Building, ESOS and Sweat Equity 1

Unit B: Issue & Redemption of Debentures

- Meaning and Types of Debentures, Accounting Entries at the Time of Issue of Debentures, 2
- Conditions of Issue with Redemption Point of View, Issue of Debentures as Collateral Security, Treatment of Discount. 2
- Redemption of Debentures: Redemption of debentures: Out of Capital and Profits, Redemption of Debentures through Sinking Fund, Insurance Policy Method, Purchase from Open Market. 2

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 3
- Recent developments in financial accounting and reporting. 3

Unit D: Valuation of Goodwill and Shares

- Introduction and Need for Valuation 4

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- Meaning and types of goodwill 4
- Methods of Calculation Valuation of goodwill 4
- Meaning and Methods for Valuation of Shares (Intrinsic value, yieldvalue and fair value method) 4
- Application of valuations of shares in the practical world 4

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.

DAV UNIVERSITY, JALANDHAR

Course Title: Cost Accounting-I

Course Code: COM204

L	T	P	Credits
4	1	0	4

Course Outcomes:

On completion of this course, the students will be able to:

- CO1- understands basic & emerging Cost concepts, Elements of cost and cost sheet.
- CO2- Evaluate the material procurement procedure, inventory control, and prepare stock ledger.
- CO3- Calculate the remuneration and incentive plans in preparation of labour cost statement.
- CO4- Account for overheads apportionment, absorption, and computation of overhead rates.
- CO5- Understand various aspects of contract & process accounts and prepare contract & process accounts.

Unit-A

CO Mapping

- Introduction, Meaning, Definition and objectives of cost accounting 1
- Difference between cost and financial accounting. 1
- Cost ascertainment and cost control 1
- Installation of a costing system 1
- Cost concepts and classifications, Components of cost sheet. 1
- Preparation and analysis of cost sheet 1
- Methods and techniques of costing 1
- Role of cost accountant for an organisation 1

Unit-B

- Elements of Cost: Material, Labour 2
- Material control: Concept and techniques 2
- Accounting and control of purchases, Storage and issue of material 2
- Method and pricing of material issue, Treatment of material losses 2
- Meaning, Definition and significance of Labour 2
- Classification of labour, Principles and methods of remuneration, Performance linked Incentives 2
- Accounting and control of labour cost, Job evaluation and merit rating 2

Unit-C

- 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) 3
- Treatment of certain items in costing (Interest on capital, debts, research and development expenses) 3
- One operation (unit or output costing) 3

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Unit- D

- Meaning and significance of Job order and batch costing 4
- 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. 4
- Inter-process profit- Meaning, Advantages and disadvantages 4
- Joint products and by-products 4
- Emerging concepts in costing 4

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.

DAV UNIVERSITY, JALANDHAR

Course Title: Indian Economy

Course Code: ECO201

Course Outcomes

CO1- Develop ideas of the basic characteristics of Indian economy, its potential on natural resources.

CO2- Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.

CO3- Understand agriculture as the foundation of economic growth and development, analyze the progress and changing nature of agricultural sector and its contribution to the economy as a whole.

CO4- Grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.

L	T	P	Credits
4	0	0	4

Unit – A

CO Mapping

Nature of Indian Economy:

Features of Indian economy – Structural Changes in the Indian Economy Since Independence.

1

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

1

Unit – B

Agriculture and Industrial development in India:

Agriculture: importance and Problems of Indian agriculture, remedial measures to overcome the backwardness of agriculture – strategy for agricultural development.

2

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

2

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

2

Small Scale Industries- Problem and policy

2

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

2

Unit C

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

3

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.

3

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

3

Unit – D

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Public finance in India: Features of Indian tax system , defects of Indian taxation system, suggestions for improvement,	4
Major direct and indirect taxes –public debt in India – Centre-state financial relation.	4
Meaning and nature of unemployment, trends of unemployment, effects, causes and steps to be taken to overcome unemployment.	4
Meaning of poverty, trends of poverty, effects, causes and steps to be taken to overcome poverty.	4

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.

DAV UNIVERSITY, JALANDHAR

Course Title: Banking and Insurance Laws

Code: MGT251A

L	T	P	Credits
4	0	0	4

Course Outcomes:

CO1- Understand the entire structure of Indian Banking system along with current norms.

CO2- Ability to interpret the complex concepts of ALM, NPAs and risk management in banks.

CO3- Comprehend the concept Insurance in light of latest reforms in this sector.

CO4- Understand the types of Insurance along with the current insurance plans offered by insurance companies in India.

CO Mapping

Unit – A

- Evolution and structure of commercial banking in India 1
- Role of Commercial Banks 1
- Reforms in banking Sector – Innovations 1
- Narsimham Committee 1
- Basel Norms and Implications for Indian Banks 1

Unit- B

- Asset Liability Management in Banks 2
- Non Performing Assets- Meaning, Categories, Recovery 2
- Risk Management in Banks 2
- Law relating to Banking Regulation 2

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 3
- Insurance Reforms 3

Unit- D

- IRDA – Constitution, Functions, Role 4
- Life Insurance Corporation - role and functions, Types of products 4
- General insurance: types and regulations 4
- Bancassurance in India 4

Reference Books:

1. Agarwal, O.P. Banking and Insurance Mumbai: Himalaya Publishing House (P) Ltd, Latest Edition.

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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.

DAV UNIVERSITY, JALANDHAR

Course Title: Organizational Behaviour

Paper Code: MGT201

L	T	P	Credits
4	0	0	4

Course Outcomes:

CO1- Understand the concept of organizations with reference to individual and group behaviour and recent challenges faced by organizational behaviour, and factors influencing job satisfaction.

CO2- Conceptualize the applications of perception and learning and to discover the concept of group dynamics and team building approaches.

CO3- Articulate the motivation and leadership theories and styles used in managing the workforce.

CO4- Identify the causes and consequences of stress and conflict, and outline the strategies to manage them.

Unit A

CO Mapping

- Introduction to organizational behaviour- Concept and Significance, Foundations, Contributing Disciplines to OB, Challenges and Opportunities for OB. 1
- Concepts of Personality and its determinants, Personality models 1
- Attitudes and Components of Attitude, Job Satisfaction. 1

Unit B

- Perception and Attribution 2
- Learning Theories 2
- Concept of groups, Types of groups, Group Development Process, Determinants of group behaviour 2
- Concept of teams, Teams vs Groups, Types of Teams, Teams in Modern Workplace, Problems in Teams and Managing teams 2

Unit C

- Motivation-Nature, Significance, Types and Theories 3
- Leadership: Meaning, Leadership and Management, Leadership Styles and importance, Theories of leadership-Trait Approach, Behavioural theories and Contingency theories. 3

Unit D

- Work stress: Nature and Types, Work Stress Model, Stress Coping Strategies and Time Management, Effects of Stress on Performance 4
- Conflict: Meaning and nature, Functional and Dysfunctional Conflict, Sources of Conflict and Conflict Process, Levels of Conflict, Approaches to Conflict Management. 4

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.

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Course Title: Entrepreneurship Theory and Practice

Course Code: MGT202

L	T	P	Credits
4	0	0	4

Course Outcomes

CO1-Fundamentals of entrepreneurship , business ideas and legal aspects

CO2- Understands the market plans, IPR's.

CO3- Get the knowledge about venture capital and financial statements.

CO4- Learn about how to establish venture, growth strategy and development of venture.

UNIT-A

CO Mapping

Fundamentals of Entrepreneurship

1

Creativity and Business Ideas

1

Idea to opportunity

1

Legal Aspects of Business

1

UNIT-B

Entrepreneurship and Intellectual Property Rights

2

Business Plan

2

Marketing Plan

2

Operation and Production Plan

2

UNIT-C

Venture Team Building and Organizational Plan

3

Insight from Financial Statements

3

Financing Venture

3

UNIT-D

Launching a Venture

4

Managing Growth

4

Start-up to Going Public

4

Revival, Exit and End to a Venture

4

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, Edition.

Course Title: Community Engagement
Course Code: CEC 101&102

L	T	P	Credits
1	0	1	2

Course Outcomes:

- CO1-Gain an understanding of rural life, culture and social realities.
- CO2-Develop a sense of empathy and bonds of mutuality with local community.
- CO3-Appreciate significant contribution of local communities to Indian societies and economy.
- CO4-Learn to value the local knowledge and wisdom of the community.
- CO5- Identify opportunities for contributing to community's social economic improvements.

Unit – A Appreciation of Rural Society

CO Mapping
1

- Rural lifestyle, rural society, caste and gender relations, rural value s with respect to community, nature and resources, elaboration of “soul of India lies in villages’ (Gandhi), rural infrastructure
- Practical assignment**
- Prepare a map (physical, visual or digital) of the village you visited and write an essay about inter-family relations in that village.

Unit – B Understanding rural and local economy & livelihood

2

- Agriculture, farming, landownership, water management, animal husbandry, non-farm livelihoods and artisans, rural entrepreneurs, rural markets, migrant labour
- Practical assignment**
- Describe your analysis of rural household economy, its challenges and possible pathways to address them Circular economy and migration patterns focus

3

Unit – C Rural and local Institutions

- Traditional rural & community organisations, Self-help Groups, Panchayati raj institutions (Gram Sabha, Gram Panchayat, Standing Committees), Nagarpalikas & municipalities, local civil society, local administration
- Practical assignment**
- How effectively are Panchayati Raj & Urban Local Bodies (ULBs) institutions functioning in the village? What would you suggest to improve their effectiveness? Present a case study (written or audio-visual)

Unit – D Rural & National Development Programmes

4

- History of various /development in India, current national programmes: Sarva Shiksha Abhiyan, Beti Bachao, Beti Padhao, Ayushman Bharat, Swatchh Bharat, PM Awaas Yojana, Skill India, Gram Panchayat Decentralised Planning, NRLM, MNREGA, SHRAM, Jal Jeevan Mission, SFURTI, Atma Nirbhar Bharat, etc
- Practical assignment**
- Describe the benefits received and challenges faced in the delivery of one of these programmes in the local community; give suggestions about improving implementation of the programme for the poor. Special focus to urban informal sector and migrant households

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Course Code: COM203

Course Name: Corporate Accounting-II

L	T	P	Credits
4	1	0	4

Course Outcomes:

CO1- Understanding the concept of amalgamation, methods and accounting aspects related with it.

CO2- To get familiar with an internal reconstruction process, accounting treatment and relative practical aspects associated with it.

CO3- To examine different schedules and accounting aspects related with banking & insurance companies

CO4- To get familiar with accounting aspects of holding companies

Unit A: Amalgamation

CO Mapping

- Meaning of amalgamation 1
- Difference between amalgamation and absorption 1
- 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) 1
- Practical Applications 1

Unit- B Internal Reconstruction & Liquidation of Companies

- Meaning & significance of internal reconstruction 2
- Causes and Entries of Reconstruction 2
- Preparation of Statement of Affairs, 2
- Liquidators final statement of Account, 2
- Disbursement of cash. 2
- Receiver for debenture holders and list of contributories 2

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 3
- Schedules for preparation of Accounts of Insurance Companies 3

Unit –D Accounts of Holding Companies and Double Account System

- Meaning and significance of holding Companies 4

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- Calculation of Capital & Revenue Profits 4
- Consolidated financial statements 4
- Meaning of Double Account system 4
- Preparation of Revenue Account and Balance sheet for the electricity Companies 4

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.

DAV UNIVERSITY, JALANDHAR

Course Title: Cost Accounting-II

Course Code: COM205

L	T	P	Credits
4	1	0	4

Course Outcomes:

On completion of this course, the students will be able to

CO1- reconcile cost and financial statements.

CO2- prepare statement of marginal costs and calculate various aspects of Marginal Costing.

CO3- Prepare several budgets and the effects of each and calculate Material, Labour & Overhead variances.

CO4- analyses various aspects of Responsibility Centre & compute performance measurement of business Centre's or divisions.

Unit-A Costing & Reconciliation

CO Mapping

- Introduction, Meaning, Definition and Objectives of Service costing, 1
- Reconciliation of cost and financial accounting, 1
- Absorption costing and marginal costing 1

Unit-B Cost volume profit analysis and Management Decisions

- 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. 2
- Marginal Cost and product Pricing;. 2
- Product Mix and Make or Buy Decisions, Shut down Decisions (simpleType). 2

Unit-C Differential cost, Standard costing, Budgetary control

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

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Budget Variances.	3
Unit-D Cost audit, Pricing decisions Information systems, recording to management and responsibility accounting	
• Meaning & Features of Cost audit	4
• Meaning relevance for pricing decisions	4
• Meaning & Features of Information systems,	4
• Definition, Meaning, Principles, controllable and Non-controllable costs and	4
• Centers of control, cost Centers, Revenue Center, Responsibility Center, Profit Center	4
• Performance Measurement of Business Center.	4
• Reporting to different levels of Management.	4

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.

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Course Title: Goods and Services Tax

Course Code: COM206B

L	T	P	Credits
3	0	2	4

Course Outcomes:

CO1- Understanding the difference between old tax structure and GST

CO2- To get familiar with the concepts of time, value and place of supply for the computation of GST Tax Liability

CO3- To know the process of Billing of invoices and E-way bill mechanism under GST

CO4- To get aware about provisions related with key aspects like assessment, inspection, and penalty etc.

Unit A: GST Vs. Present Indirect tax Structure

CO Mapping

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

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 **2**
- Concept of supply, Time and place of supply **2**
- Provisions for supply after change in the rate of tax **2**
- Place of supply, Value of supply, computation of supply **2**
- 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**

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

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. **4**
- Self-assessment, provisional assessment, scrutiny of returns, assessment of non-filer of returns and unregistered persons **4**
- Audit, audit by tax authorities, process of audit **4**
- Recovery of tax **4**
- Power of inspection, search, seizure, and arrest **4**
- Prosecution, access to business premises **4**
- Types of offenses and penalties under different circumstances **4**
- Concept of advance ruling ,rules, authority of advance ruling, application **4**

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

NOTE: Students will be given hand-on training on GST and they will perform practical work in the lab.

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.

DAV UNIVERSITY, JALANDHAR

Course Title: Auditing
Course Code: COM207

L	T	P	Credits
4	0	0	4

Couse Outcomes:

CO1- outline the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audits.

CO2- acquired knowledge about vouching of cash and credit transactions, verification of assets and liabilities.

CO3- construct the factors involved in preparation of Audit plan and Audit programme.

They would also understand the concept and importance of Audit working papers.

CO4- evaluate the importance of assessment of internal control and internal checks.

Also, they would learn about Test check and audit sampling as audit techniques.

CO5- comprehend the knowledge about appointment, rights, duties, and responsibility of auditor. Also, they would acquire knowledge of audit documentation, audit evidence and EDP.

Unit-A (Introduction to Auditing)

CO Mapping

- Introduction to Auditing- meaning, nature and objectives. 1
- Types of Audit 1
- Techniques 1
- Audit planning and audit evidence 1
- Evaluation of Internal Control System, Internal Control, Internal Check and Internal Audit 1

Unit-B (Procedure of Auditing)

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

Unit-C (Valuation of Assets and Liabilities)

- Valuation of Assets and Liabilities- Verification, Methods of Valuation of Assets and Liabilities 3
- Cost Audit 3
- Management Audit 3
- Audit of banking companies, Insurance company, Branch Audit 3
- Audit Report and Certificate 3
- Special Aspects of Audits in different Types of Institutions: Audit of Sole-proprietorship, Audit of Partnership Firm, Clubs, Educational Institutions and Charitable institutions 3

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

- Auditing in an EDP Environment (Application, Audit Approach, Problems and Control) 4
- Auditing in an EDP Environment-Computer assisted auditing techniques 4
- 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.

DAV UNIVERSITY, JALANDHAR

Course Title: Money, Banking and International Trade

Course Code: ECO202

L	T	P	Credits
4	0	0	4

Course Outcomes:

CO1- Understand nature, functions and growth of money, Supply creation of money and theories of demand for money,

CO2- the process of credit creation of a commercial bank, the functions of commercial bank. Explain the various functions of central bank, credit policy of India.

CO3- Application of traditional and modern theories of international trade, understanding of tariff and non-tariff barriers and their equilibrium analysis.

CO4- Apply functions, provisions of international trade system and functions to facilitate the global trade. Students will be able analyze impact of WTO on current global trade in detail

CO5- Student will be aware of exchange rates and determination methods of exchange rate.

Unit-1

CO Mapping

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

1

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

1

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

1

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

1

Unit II

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

2

Banking sector reforms: recommendations of Narasimham committee I and II

2

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

2

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 :

3

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

3

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).

3

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Unit- IV

Balance of Trade and Balance of Payments : Concepts and components of	4
balance of trade and balance of payments; Equilibrium and disequilibrium in	4
balance of payments; Various measures to correct deficit in the balance of payment;	
Foreign trade multiplier.	
Exchange Rate: Meaning, concept of equilibrium exchange rate and determination;	
Fixed versus flexible exchange rates.	4
 International Monetary System and International Institutions: Bretton wood	
systems and its breakdown, international liquidity Special drawing rights, I.M.F.	4

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. Gupta, S.B. *Monetary Planning for India*, New Delhi: University Press. Latest Edition.
10. Cargill, T.F. *The Financial System and Monetary Policy*. English Wood Cliffs: PrenticeHall, Latest Edition.

DAV UNIVERSITY, JALANDHAR

Course Title: Business Communication Course

Code: MGT211

L	T	P	Credits
3	0	2	4

Course Outcomes:

On completion of this course, students will be able to:

CO1- Equip with the concepts of business communication, its Models, barriers to communication and how we can overcome them.

CO2- Develop their presentation skills, spoken skills along with business etiquettes required in the organizational scenario.

CO3- Enhance their writing skills in the form writing notices, memos, drafting sales letters, complaint letters, preparation of sales report etc.

CO4- Get the proper understanding about how to prepare the resume and also learn the concepts of how to communicate with the statutory bodies like Stock Exchange, RBI, SEBI.

Unit A

CO Mapping

- Business Communication – Meaning & Importance, Communication Purpose 1
- Communication Process, Elements, Barriers to Communication and Conditions for Successful Communication. 1
- Forms of Communication, Basic Models of Communication, 7C's of Effective Business Communication. 1
- Organizational Communication: Importance of Communication in Management, Formal and Informal Communication, Internal and external communication 1

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 2
- Listening: Importance of Listening, Types of Listening, Barriers to Listening and overcoming them, listening situations, Developing Listening Skills 2
- Business Etiquette: Understanding Etiquette, Cross-Cultural Etiquette, Business Manners, Business to Business Etiquette. 2

Unit C

- Internal Correspondence: Memos, Circulars, Notices, Office Orders 3
- 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. 4
- Communicating with statutory authorities and bodies like Stock exchange, RBI, SEBI 4
- Fundamental of Business writing: Types of Business letter, Inquiry letter, complaint letter, Persuasive letter, Proposal, Report Writing. 4
- Preparation of Resume, Job application, Drafting of interview letters, Call letters, Final appointment orders. 4

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

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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

DAV UNIVERSITY, JALANDHAR

Course Code: MGT203
Course Name: Strategic Management

L	T	P	Credits
4	0	0	4

Course Outcomes:

CO1- Build the conceptual understanding regarding strategic management, vision & mission statement of the company along with the environmental and organisational appraisal.
CO2- Learn about the different levels of corporate strategies such as the concentration, Diversification, stability and Retrenchment strategies.
CO3- Get the clear understanding regarding different levels of strategy such as a business level strategies, activating strategies and also learn about the concept of strategic analysis & choice.
CO4- Learn about the functional & operational implementation done within an organization and also develops the understanding about the strategic & operational control within an organization.

	CO Mapping
UNIT-A	1
<ul style="list-style-type: none">• Introduction to Strategic Management And Business Policy• Hierarchy of Strategic Intent• Environmental Appraisal• Organisational Appraisal	
UNIT-B	2
<ul style="list-style-type: none">• Corporate-Level Strategies: Concentration, Integration, and Diversification• Corporate-Level Strategies: Internationalization, Cooperation, and Digitalization• Corporate-Level Strategies: Stability, Retrenchment and Restructuring	
UNIT-C	3
<ul style="list-style-type: none">• Business-Level Strategies• Strategic Analysis and Choice• Activating Strategies	
UNIT-D	4
<ul style="list-style-type: none"><input type="checkbox"/> Structural Implementations<input type="checkbox"/> Behavioural Implementation<input type="checkbox"/> Functional and Operational Implementation<input type="checkbox"/> Strategic Evaluation and Control	

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: Tata McGraw Hill, Latest Edition.

DAV UNIVERSITY, JALANDHAR

Course Title: Operations Research-I

Course Code: COM301

L	T	P	Credits
4	1	0	4

Course Outcomes:

CO1- To acquaint the students with various quantitative techniques which are of great importance for quantitative decision-making.

CO2- After completion of course, students will be acquainted with the application of statistical techniques in business decision making.

CO3- Introduction to a broad range of mathematical techniques for solving problems that arise in management to allocate resources and their effective utilization.

CO4- To understand the concepts and techniques of Operations Research for business decision making and to acquire required skills to solve various problems in OR.

CO Mapping

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 **1**

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 **1**

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 **1**

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 **2**

Unit – C

Assignment Models- Introduction, Mathematical Formulation, Hungarian method [Minimization case]/HAM, Steps to follow, Maximization case in Assignment Problems, **Travelling salesman Problems**, Un-balanced Assignment Problem, Air Crew assignment, Prohibited assignment/ Constrained assignment problem, LPP formulation of Assignment Problem **3**

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Queuing Theory- Introduction, Features of Queuing system, Service system, Basic Notations, Queuing models- Probabilistic, Deterministic, Mixed **3**

Unit – D

Game Theory- Introduction, Significance of Game theory, Essential features of Game theory, Limitations Game theory, Strategy & Types of strategy, The Maximin-Minimax principle, Saddle point, Types of problems-Games with pure strategies, Games with mixed strategies (8 methods), Limitations of Game Theory **4**

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) **4**

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

DAV UNIVERSITY, JALANDHAR

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

L	T	P	Credits
4	1	0	4

Course Outcomes:

- CO1- Understanding the initial concepts and residential status to compute income tax
 CO2- Computation of salary and house property income under income tax
 CO3- Computation of PGBP, capital gains & Other sources under income tax act
 CO4- To get familiar with deductions, rebate and relief from income tax liability

Unit-A Concepts and Definition

CO Mapping

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

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

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

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

- Meaning of Business Profession 3
- deductions expressly allowed-Specific disallowances 3
- Method of accounting - Maintenance of Books of Account - 3
- Capital Gains: Meaning, Types and Exemptions 3
- Income from Other Sources: Chargeability - Deductions - 3

Amounts not deductible

Unit D: Deductions and Tax Liability

- Deductions from Gross Total Income and 4
- Rebates and Reliefs, Agricultural Income 4
- Calculation of Tax Liability 4

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.

DAV UNIVERSITY, JALANDHAR

Course Title: Computerized Accounting

Course Code: COM307

L	T	P	Credits
0	0	3	3

Course Outcomes:

CO1- Introduction to Tally and group creation pricess under Tally

CO2- Entering vouchers, salary and wages computation under tally

CO3- computation of Depreciation and BRS under tally

CO4- Creating budgets under tally

Unit – A (Introduction and Journal Entries)

**CO
Mapping**

- Introduction, Foundation and Basics of Tally 1
- Group creation 1
- Procedure of Accounting Entries by Tally 1
- Entries of Accrual Concept- Entries of outstanding, prepaid, accrued and pre-received items 1

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

- Voucher 2
- Manufacturing 2
- Computing Wages and Salaries 2

Unit- C (BRS and Depreciation)

- Bank Reconciliation Statement 3
- Depreciation- Charging Depreciation on Assets 3

Unit- D (Budgeting)

- Budgets- Preparation of Budgets by Tally 4

Text Book:

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

DAV UNIVERSITY, JALANDHAR

Course Title: Workshop on Leadership

Course Code: COM308

L	T	P	Credits
0	0	3	2

Course Outcomes:

CO1-In-depth understanding of various approaches of leadership that are prevalent in present working environment.

CO2-Ability to apply such approaches in their leadership to get better and desired results from personnel.

- Introduction
- Trait Approach
- Skill Approach
- Style Approach
- Situational Approach
- Team Leadership
- Psychodynamic Approach
- Leadership Ethics

Reference books:

1. Northhouse, P.G. *Leadership: Theory and Practice*. New Delhi. Sage Publications, latest edition.
2. Charan, R., Drotter, S. and Noel, J. *The Leadership Pipeline: How to Build the Leadership Powered Company*. New Delhi. Wiley India Pvt. Ltd, latest edition.
3. Noel, M.T. *The Leadership Engine: How Winning Companies Build Leaders at Every Level*. Harper Business. Latest edition.

DAV UNIVERSITY, JALANDHAR

Course Title: Management Accounting
Course Code: COM309

L	T	P	Credits
4	1	0	4

Course Outcomes

CO1- The objective of this course is to acquaint the students about the role, concepts, techniques and methodology relevant to accounting function and to impart knowledge regarding the use of accounting information in managerial decision making.

CO2- This course aims to introduce students to the principles of management accounting by examining the role of management accounting, the nature and behaviour of costs and the tools used to make planning and control decisions.

CO3- The course will enable the students to prepare and analyse Financial Statements, make efficient use of scarce financial resources for best possible output.

CO4- The course aims at enabling the students how the report must be maintained in order fulfill the requirements.

CO Mapping

Unit – A

- | | |
|--|---|
| • Meaning, Scope, Nature and Functions of Management Accounting | 1 |
| • Difference between Management Accounting and Financial Accounting | 1 |
| • Tools and Techniques of Management Accounting | 1 |
| • Ratio Analysis- Meaning, Advantages, Disadvantages of Ratios | 1 |
| • Profitability Ratios, Turnover Ratios, Liquidity and Solvency Ratios | 1 |

Unit- B (Fund Flow and Cash Flow Statements)

- | | |
|---|---|
| • Meaning, importance, limitations and preparation of fund flow statement | 2 |
| • Meaning, importance, limitations and preparation of cash flow statement | 2 |
| • Difference between cash flow statement and fund flow statement | 2 |

Unit – C(Financial Statements)

- | | |
|--|---|
| • Meaning, objectives, types of financial statement | 3 |
| • Meaning, objectives, types of financial statement analysis | 3 |
| • Concept of Reporting, feature of good report, types, steps in drafting the report | 3 |
| • Concept, importance and methods of Price level accounting | 3 |
| • Budgetary control- concept of budget, budgeting and budgetary control, objectives, types of budgets, zero based budgeting, performance budgeting, cash budget, fixed and flexible budget | 3 |

Unit-D (Responsibility Accounting and Pricing Decisions)

- | | |
|---|---|
| • Features and advantages of responsibility accounting, types of responsibility centres | 4 |
| • Make or buy decisions, own or hire, shut down or continue | 4 |
| • Pricing decisions: concept, objectives, types, factors affecting pricing of product, methods of product pricing | 4 |
| • Concept and methods of Transfer Pricing | 4 |

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Text Books

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

Reference Books:

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

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

Course Title: Contemporary issues in Commerce

CourseCode: COM310A

L	T	P	Credits
0	0	3	2

Course Outcomes:

CO1-The students will be able to examine various contemporary issues in the area of commerce. CO2-Further the course will lead to enhance the presentation skill of the students.

List of Topics on Contemporary issues

- Financial Analysis
- Financial Inclusion
- E Banking
- Employee welfare
- Current Issues in Goods and Services Tax
 - Problems of Mutual Fund Industry of India
- E marketing
- Value-for-Money Audit
- Managing Change
 - Balance of Payment and Deficit Financing
- Human Resource Accounting
- Social Audit
- Tax Regulations & Economic Growth
- Micro Finance

Note: In addition, the faculty may assign the other relevant contemporary issues as well.

DAV UNIVERSITY, JALANDHAR

Course Title: E-Business

Course Code: COM359

L	T	P	Credits
3	1	0	3

Course Outcomes:

CO1- develop a comprehensive digital marketing strategy.

CO2- creation of e-business plans and make use of web business models & social networking sites for e-business promotion.

CO3- apply online tools for digital marketing

CO4- understanding about various issues in e-business

Unit – A

**CO
Mapping**

Marketing in the Digital world

E-marketing, Online marketing mix, The online consumer, CRM in a Web 2.0 world

1

Unit – B

Business Drivers in the Virtual World

Creating E-business Plan, Design and Development of Business Website, Social Media, Online Branding, Traffic Building, Web Business Models, E-commerce

2

Unit – C

Online Tools for Marketing

Engagement Marketing through Content Management, Online Campaign Management, STP Using Online Tools, Market Influence Analytics in Digital Ecosystem, Online Communities and Co-creation, The World of Facebook

3

Unit – D

Issues in E-business

Online Security, Online Payment Systems, Implementing E-Business Initiatives

4

Reference Books:

1. Schneider Gary, E-Marketing, Cengage Learning, Latest Edition

2. Kulkarni Parag, Jahirabadkar and Chande Pradip, E-Business, Oxford University Press, Latest Edition

3 Ahuja Vandana, Digital Marketing, Oxford University Press, Latest Edition

DAV UNIVERSITY, JALANDHAR

Course Title: Operations Research-II

Course Code: COM302

L	T	P	Credits
4	1	0	4

Course Outcomes:

CO1- To acquaint the students with various quantitative techniques which are of great importance for quantitative decision-making.

CO2- After completion of course, students will be acquainted with the application of statistical techniques in business decision making.

CO3- Introduction to a broad range of mathematical techniques for solving problems that arise in management to allocate resources and their effective utilization.

CO4- To understand the concepts and techniques of Operations Research for business decision making and to acquire required skills to solve various problems in OR.

CO Mapping

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 **1**

Inventory control- Meaning, Inventory decisions, Types of Inventories, 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 **1**

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 **2**

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 **2**

Unit – C

Dynamic Programming: Introduction, Need, Features, Procedure, Shortest Route Problem Applications **3**

Integer Programming: Introduction, Model Formulation, Cutting Plane Method, Graphical Method and Branch & Bound Method **3**

Unit – D

Goal programming 4

Simulation Models: Introduction, Steps in The Simulation Process, Merits & Demerits, Monte-Carlo method, The Lajwaab Bakery Shop Problem, Simulation and Inventory Control, Simulation and Queuing System, Simulation And Capital Budgeting, Limitations of Simulation 4

Markov analysis 4

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: MacmillanIndia 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.

DAV UNIVERSITY, JALANDHAR

Course Title: Direct Tax Laws-II
Course Code: COM304

L	T	P	Credits
4	1	0	4

Course Outcomes:

CO1- Assessment of different person under income tax with more emphasis on individual

CO2- Understanding the hierarchy under income tax authorities and assessment procedures

CO3- To get familiar with key concepts like appeals, revision, penalty and offences under income tax act

CO4- Mechanism of collection, recovery and refunds of tax

Unit A: Assessment

CO Mappin g

- Assessment of Agricultural Income 1
- Assessment of Individuals 1
- Assessment of HUF 1
- Assessment of Firms 1
- Assessment of Companies 1
- Assessment of Cooperative Societies 1
- Assessment in case of special provisions 1

Unit B: Income-Tax Authorities , Procedure for Assessment

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

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

- Judicial Authorities 3
- Jurisdiction appeals 3
- Appellate Tribunal 3
- Procedure in appeal to High court and supreme Court 3
- Types of Penalties 3

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- Powers to Waive Penalty 3
- Procedure for levying Penalty 3

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

- Systems for collecting tax 4
- Scheme of TDS 4
- TDS for salary and other heads 4
- Notice of Demand 4
- Assesses in default 4
- Tax Recovery officer 4
- Tax Clearance certificate 4
- Refund Procedure 4

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 Book Agency, Latest Edition.
4. Ahuja, G and Gupta, G. *Systematic Approach to Taxation*. New Delhi: Bharat Publishing House, Latest Edition.

DAV UNIVERSITY, JALANDHAR

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

L	T	P	Credits
0	0	3	4

Course Outcomes:

CO1- The students will learn the issues related to professional selling skills.

CO2 Identification of different roles played by sales person and different sales practices used by the sales person

CO3 The students will learn how to develop professional skills.

CO4 The students will learn the modern selling skills

- Introduction to Selling Skills
- Role of Sales Person
- Sales Approaches and Practices
- Relationship
- Quality Relationship
- Role of Relationship in improving Selling
- Leadership
- Motivation
- Training
- Compensation
- Project Plan
- Negotiation
- Modern Selling Skills

Text Book:

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

Reference books:

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

DAV UNIVERSITY, JALANDHAR

Course Title: Personal Financial Planning
Course Code: COM356

L	T	P	Credits
3	1	0	3

Course Outcomes:

CO1- An in-depth understanding of components, process and underlying precautions required for personal financial planning.

CO2- Application of essential tools to measure risk and return in portfolio.

CO3- Use of investment strategies for designing a personal financial plan along with in depth understanding of investment, retirement, insurance, tax and estate planning.

CO4- Ability to take sound and ethical investment decision with the help of thorough understanding of investment vehicles and regulatory environment prevalent in the economy.

UNIT-A

CO Mapping

- Concept of Financial Planning 1
- Components of financial planning 1
- Precautions in financial planning 1

UNIT-B

- Meaning of risk 2
- Types of risks 2
- Difference between risk and uncertainty 2
- Balancing of risk 2
- Managing Investment Risk 2
- Measuring Investment Returns 2

UNIT-C

- Investment Strategies 3
- Insurance Planning 3
- Retirement Planning 3
- Tax and Estate Planning 3

UNIT-D

- Investment Vehicles 4
- Importance and strategies for investment vehicles 4
- Regulatory Environment 4
- Ethical Issues in personal financial planning 3

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.

DAV UNIVERSITY, JALANDHAR

Course Title: Retail Management
Course Code: COM357

L	T	P	Credits
3	1	0	3

Course Outcomes:

- CO1- Underline the concept of retailing and challenges and opportunities available for retail industry in present scenario.
 CO2- Evaluate the consumer taste and preference with reference to retail industry and application of segmentation, targeting and positioning in retailing.
 CO3-Developing retail mix strategies for selection of product, setting price, and promotion tools for different retail formats.
 CO4- Examine the concept of retail operation, supply chain and inventory management.

Unit – A

CO Mapping

- Retailing Environment:** An overview: Introduction, Evolution & Challenges of Retailing; Types of Retailers. 1
- Ethical & Security Issues in retailing,** Retailing in other countries, opportunity in Retailing, multichannel retailing. 1

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, 2
- Retail location & Site decision.** Retail buying. Retail Market Segmentation, Evaluating Areas for location. 2

Unit – C

- Retail Mix:** Product Merchandise; Pricing decisions in retailing; Promotion & Communication Mix in Retail and Multi-channel retailing, managing retail services; Category management. 3
- Merchandise management process** overview, considerations in setting up retail prices; Store design objectives. 3

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. 4
- Store operations - size & place allocation,** Store Maintenance, Inventory Management; FDI in Retailing. 4

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.

DAV UNIVERSITY, JALANDHAR

Course Title: Financial Management

Paper Code: MGT303

L	T	P	Credits
4	1	0	4

Course Outcomes:

CO1- The students will be able to examine various contemporary issues in the area of commerce. Further the course will lead to enhance the presentation skill of the students.

CO2- The decision making regarding the sources of capital to be raised based upon capital structure approaches and various dividend models for its declaration.

CO3- The students will be able to learn the investing decisions by taking into consideration the various techniques pertaining to it. Apart from it the decision regarding hire purchase and lease will be rationally meet.

CO4- Calculation and managing the working capital requirement with respect to cash, inventory and receivables for the companies

UNIT-A

CO Mapping

- Financial Management: An Overview 1
- The Time Value of Money 1
- Sources of Long Term Finance 1
- Raising Long Term Finance 1

UNIT-B

- The Cost of Capital 2
- Capital Structure and Firm Value 2
- Capital Structure Decisions 2
- Dividend Policy and Firm Value 2
- Dividend Decision 2

UNIT-C

- Introduction and Techniques of Capital Budgeting 3
- Estimation of Projected Cash Flows (Risk analysis) 3
- Leasing 3
- Hire-Purchase and Project Finance 3
- Hybrid Financing 3

UNIT-D

- Working Capital Policy 4
- Cash and Liquidity Management 4
- Credit Management 4
- Inventory Management 3

Text Book:

1. Srivastava, R. and Misra, R. *Financial Management*. New delhi. Oxford University Press, latest edition.

Reference Books:

DAV UNIVERSITY, JALANDHAR

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, J.C. 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.