

# SHRI GURU RAM RAI UNIVERSITY

[Estd. by Govt. of Uttarakhand, vide Shri Guru Ram Rai University Act no. 03 of 2017 & recognized by UGC u/s (2f) of UGC Act 1956]



## **SYLLABUS FOR**

### **Bachelor of Commerce(Hons.)**

### **School of Management and Commerce**

### **Studies**

**(w.e.f. 2021-2022)**

**Shri Guru Ram Rai University, Patel Nagar, Dehradun, Uttarakhand-248001**

**Vision**

- Developing Future Leaders to transform the world

**Mission**

- To provide holistic education with experiential learning
- To develop students who could contribute to the betterment of the society.
- To develop future researchers through or research and training program

**OUTCOME BASED EDUCATION**

<b>Program outcome (POs)</b>	
<b>PO 1</b>	<b>Deep Understanding and Knowledge of Accounting, Commerce, Trade, Business management and its applications.</b>
<b>PO2</b>	<b>Prepare analyze and formulate financial statements of business using accounting principles, concepts, conventions and provisions</b>
<b>PO3</b>	<b>To design and develop the interpersonal and organizational leadership skills.</b>
<b>PO4</b>	<b>Investigation of problems using research based knowledge for developing business plans.</b>
<b>PO5</b>	<b>Ability to have conceptual knowledge of Business management accounting and acquire skills of maintaining accounts using modern tools and techniques</b>
<b>PO6</b>	<b>Develop general business functions while keeping in mind societal, health, safety, legal and cultural issues impacting organizations.</b>
<b>PO7</b>	<b>Develop necessary professional knowledge and skills in finance, Business and taxation for sustainable development.</b>
<b>PO8</b>	<b>Apply ethical principles and ensure the maintenance of professional ethics and responsibilities.</b>
<b>PO9</b>	<b>Ability to work in groups, exhibit skills like Empathy. EQ, Leadership, Managerial, and interpersonal skills.</b>
<b>PO10</b>	<b>Enhance and communicate practical knowledge to prepare various accounts as per the requirements of today's and future business</b>
<b>PO11</b>	<b>Develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. They shall be exposed to the pedagogy that helps them understand real life situations.</b>
<b>PO12</b>	<b>The students will acquire practical skills to work as tax consultant, audit assistant and other financial supporting services. The course will also prepare them for competitive exams like CA, CS, ICWA.</b>

**Program Specific Outcome (PSOs)**

<b>PSO 1</b>	<b>Acquiring Conceptual Clarity of Various Functions and Ability to analyze Various Functional Issues related to social, financial and economical background</b>
<b>PSO2</b>	<b>Ability to learn and implement Strategies for Business</b>
<b>PSO3</b>	<b>Understand and develop new dimensions of knowledge through open electives to cater the need of the industry.</b>

Semester 1	Subject Name	
MPIA -101	Management Practices and its Application	C-1
FAAC -102	Financial Accounting	C-2
MIEC- 103	Micro Economics	Generic-1
CMSK- 104	Communication Skills	AECC-1
Semester 2		
COAC- 201	Corporate Accounting	C-3
BSLA – 202	Business Law	C-4
BSFA -203	Business Finance	DSE -2
POME-204	Principles of Macro Economics	Generic-2
ENST – 205	Environmental Studies	AECC-2
BSOZ-206	Business organization	DSE -2
Semester 3		
DTLP- 301	Direct tax laws and practice	C-5
COLA- 302	Company Law	C-6
HRSM – 303	Human Resource	C-7
	Generic Elective -3 (GEC-3)	
	(any one of the following)	
BSTA-304	Business Statistics	Generic-3
COAF- 304	Consumer Affairs	
ECOM- 305	E-Commerce	SEC-1
Semester 4		
COAC 401	Cost accounting	C-8
CAIB 402	Computer application in Business	C-9
BSMA 403	Business Mathematics	DSE-3
BRMP 404	Business Research Methods	Generic -4
ETDP-405	Entrepreneurship Development	SEC-2
Semester 5		
POMA-501	Principles Of Marketing and its Applications	C-10
FAMA-502	Financial Management	C-11
CTAX-503	Corporate Tax Planning	DSE -4
IECO- 504	Indian Economy	Generic-5
PROJ -505	PROJECT	DSE-5
Semester 6		
ACOG- 601	Auditing and Corporate Governance	C-12
GSTX – 602	Goods and service tax	C-13
POIN – 603	Principles of Investment	DSE-6
FMIS – 604	Financial Markets, Institutions and Services	C-14
ADPS - 605	Advertising and personal selling	Generic-6

**Credit Distribution**

<b>SEMESTER</b>	<b>CORE COURSE (14)</b>	<b>Ability Enhancement Compulsory Course (AECC) (2)</b>	<b>Skill Enhancement Course (SEC) (2)</b>	<b>Elective: Discipline Specific DSE (4)</b>	<b>Elective: Generic (GE) (4)</b>
<b>I</b>	<b>C-1</b>	<b>1</b>			<b>1</b>
	<b>C-2</b>				
<b>II</b>	<b>C-3</b>	<b>1</b>		<b>1</b>	<b>1</b>
	<b>C-4</b>			<b>1</b>	
<b>III</b>	<b>C-5</b>		<b>1</b>		<b>1</b>
	<b>C-6</b>				
	<b>C-7</b>				
<b>IV</b>	<b>C-8</b>		<b>1</b>	<b>1</b>	<b>1</b>
	<b>C-9</b>				
<b>V</b>	<b>C-10</b>			<b>2</b>	<b>1</b>
	<b>C-11</b>				
<b>VI</b>	<b>C-12</b>			<b>1</b>	<b>1</b>
	<b>C-13</b>				
	<b>C-14</b>				
<b>TOTAL</b>	<b>14</b>	<b>2</b>	<b>2</b>	<b>6</b>	<b>6</b>

**B.Com. (Hons.): Three-Year (6-Semester) CBCS  
Programme Basic Structure: Distribution of  
Courses**

1.	Ability Enhancement Compulsory Course	2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	4
2.	Skill-Enhancement Course	2 Papers of 2 Credit each (Total Credit 2X2)	4
3.	Core Course	14 Papers of 5 Credit each (Total Credit 14X5) (4 Lectures and 1 Tutorial)	70
4.	Discipline Specific Elective	5 Papers of 5 Credit each (Total Credit 5X5) (4 Lectures and 1 Tutorial)	25
5.	Generic Elective	6 Papers of 5 Credit each (Total Credit Hrs. 6X5) (4 Lectures and 1 Tutorial)	30
6.	Project (DSE – 6)	(Total Credit 1X6)	6
		<b>Total Credit</b>	139

**Note:**

**1 Ideal Lecture Class size 40 to 50 students**

**2 Ideal Tutorial group Size: - 10-12 students**

**3 Ideal Laboratory/Practical Batch Size 15-20 Students**

**4 One credit is 12 Hours**

**Bachelor of Commerce(Hons)****Duration of the Program: 3 years****STUDY & EVALUATION SCHEME****First Semester**

S.No	Subject	Paper Code
01	Management Practices and Its Application	MPIA-101
02	Financial Accounting	FAAC-102
03	Micro Economics	MIEC-103
04	Communication Skills	CMSK-104

**FIRST SEMESTER**

S. No.	Course Code	Course Name	Period				Evaluation Scheme		Subject Total
			L	T	P	C	Sessional (Internal)	External (ESE)	
1	MPIA-101	Management Practices and Its Application	4	1	-	5	30	70	100
2	FAAC-102	Financial Accounting	4	1	-	5	30	70	100
3	MIEC-103	Micro Economics	4	1	-	5	30	70	100
4	CMSK-104	Communication Skills	2		-	2	30	70	100
			14	3		17	120	280	400

L — Lecture, T — Tutorial, P — Practical, C — Credit

## Second Semester

S.No	Subject	Paper Code
01	Corporate Accounting	COAC-201
02	Business Law	BSLA-202
03	Business Finance	BSFA-203
04	Principles of Macro Economics	POME-204
05	Environmental Studies	ENST-205
06	Business Organisation	BSOZ-206

S. No.	Course Code	Course Name	Period				Evaluation Scheme		Subject Total
			L	T	P	C	Sessional (Internal)	External (ESE)	
1	COAC-201	Corporate Accounting	4	1	-	5	30	70	100
2	BSLA-202	Business Law	4	1	-	5	30	70	100
3	BSFA-203	Business Finance	4	1	-	5	30	70	100
4	POME-204	Principles of Macro Economics	4	1	-	5	30	70	100
5	ENST-205	Environmental Studies	2			2	30	70	100
6	BSOZ-206	Business Organisation	4	1		5	30	70	100
			22	5		27	180	420	600

L — Lecture, T — Tutorial, P — Practical, C — Credit

**Third Semester**

S.No	Subject	Paper Code
01	Direct Tax Law and Practice	DTLP-301
02	Company Law	COLA-302
03	Human Resource Management	HRMT-303
04	Business Statistics	BSTA-304
05	E-Commerce	ECOM-305

S. No.	Course Code	Course Name	Period				Evaluation Scheme		Subject Total
			L	T	P	C	Sessional (Internal)	External (ESE)	
1	DTLP-301	Direct Tax Law and Practice	4	1	-	5	30	70	100
2	COLA-302	Company Law	4	1	-	5	30	70	100
3	HRMT-303	Human Resource Management	4	1	-	5	30	70	100
4	BSTA-304	Business Statistics	4	1	-	5	30	70	100
5	ECOM-305	E-Commerce	2			2	30	70	100
			18	4		22	150	350	500

L — Lecture, T — Tutorial, P — Practical, C — Credit

## Fourth Semester

S.No	Subject	Paper Code
01	Corporate Accounting	COAC-401
02	Computer Applications in Business	CAIB-402
03	Business Mathematics	BSMA-403
04	Business Research Methods	BRMP-404
05	Entrepreneurship Development	ETDP-405

S. No.	Course Code	Course Name	Period				Evaluation Scheme		Subject Total
			L	T	P	C	Sessional (Internal)	External (ESE)	
1	COAC-401	Corporate Accounting	4	1	-	5	30	70	100
2	CAIB-402	Computer Applications in Business	3	1	1	5	30	70	100
3	BSMA-403	Business Mathematics	4	1	-	5	30	70	100
4	BRMP-404	Business Research Methods	4	1	-	5	30	70	100
5	ETDP-405	Entrepreneurship Development	2			2	30	70	100
			17	4	1	22	150	350	500

L — Lecture, T — Tutorial, P — Practical, C — Credit

**Fifth Semester**

S.No	Subject	Paper Code
01	Principles of Marketing and its Application	POMA-501
02	Financial Management	FAMA-502
03	Corporate Tax Planning	CTAX-503
04	Indian Economy	IECO-504
05	Project	PROJ-505

S. No.	Course Code	Course Name	Period				Evaluation Scheme		Subject Total
			L	T	P	C	Sessional (Internal)	External (ESE)	
1	POMA-501	Principles of Marketing and its Application	4	1	-	5	30	70	100
2	FAMA-502	Financial Management	4	1	-	5	30	70	100
3	CTAX-503	Corporate Tax Planning	4	1	-	5	30	70	100
4	IECO-504	Indian Economy	4	1	-	5	30	70	100
5	PROJ-505	Project			6	6	20*	40* 40*	100
			16	4	6	26	140	360	500

L — Lecture, T — Tutorial, P — Practical, C — Credit

**Note : \* PROJ-505 20 marks for internal report presentation 40 marks for project and 40 marks for viva (External evaluation )**

S.No	Subject	Paper Code
01	Auditing and Corporate Governance	ACOG-601
02	Goods and Service Tax	GSTX-602
03	Principles of Investment	POIN-603
04	Financial Markets, Institutions and Services	FMIS-604
05	Advertising and Personal Selling	ADPS-605

S. No.	Course Code	Course Name	Period				Evaluation Scheme		Subject Total
			L	T	P	C	Sessional (Internal)	External (ESE)	
1	ACOG-601	Auditing and Corporate Governance	4	1	-	5	30	70	100
2	GSTX-602	Goods and Service Tax	4	1	-	5	30	70	100
3	POIN-603	Principles of Investment	4	1	-	5	30	70	100
4	FMIS-604	Financial Markets, Institutions and Services	4	1	-	5	30	70	100
5	ADPS-605	Advertising and Personal Selling	4	1		5	30	70	100
			20	5		25	150	350	500

L — Lecture, T — Tutorial, P — Practical, C — Credit

<b>Course code</b> : <b>MPIA-101</b>				
<b>Course Name</b> : Management Practices and Its Application				
<b>Semester /Year</b> : <b>I Semester</b>				
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

**Course Objectives:**

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practice

**Course Contents:**

**UNIT 1**

**L+T=15**

Introduction to management, Nature, Definitions, Scope, Levels of management, Significance of Management, Functions of management, Administration Vs Management, Management Skills

Development of Management Thoughts: The Classical school: Contribution of Taylor and Henry Fayol Neo-Classical Systems: Human Relations and Behavioral Science approach, Modern School and Contingency Approaches to Management.

**UNIT II**

**L+T=15**

Planning: Concept, Features, Importance and Limitations of Planning, Steps in Planning process, Types of plans characteristics of sound plan. Decision Making: Meaning, importance and process of Decision Making

Organizing: Concept, Nature, Process, Significance, Types, Organizational Structure – line, staff and functional organization, Span of Control. Delegation of Authority, and Departmentation: need, basis and principles.

**UNIT III**

**L+T=10**

Motivation :Concept importance , process and theories of motivation , financial and non financial incentive Leadership : Meaning , Definitions, importance, styles, traits and theories of leadership Communication: Meaning , Definitions, process and barriers to communication.

**UNIT IV**

**L+T =10**

Coordination: Concept, Features, Importance and Limitations of Coordination. Internal and External Coordination

**UNIT V**

**L+T =10**

Control: Concept, Features, Importance and Limitations of Control. Control Process, Essentials of a Good Control System, Techniques of Control, Relationship between Planning and Control

**Text Books**

TB1. Koontz, H. and Weihrich, H.; *Essentials of Management*; Tata McGraw Hill

**Reference Books:**

RB1. Allen, L A; *Management and Organization*; McGraw Hill

RB2. Stoner and Freeman; *Management*; Prentice Hall of India

RB3. Stephen Robbins and M. Coulter, *Management*, Pearson Education

RB4. Drucker Peter F, *Practice of Management*, Mercury Books, London

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	Define how the concept of management evolve with the help of the various theories.
CO-2	To understand how the organization commences it's functioning with various management concept
CO-3	To make sure that the students are aware that what is directing and what roles does a manager has to fulfill so that the organization gets the desired results.
CO-4	To evaluate how coordination is an important essence that is holding together the functioning of an organization.
CO-5	To analyse the concept of controlling and what are the different steps that the organization needs to take when the result does not match the plan.
CO-6	To illustrate the planning and controlling techniques of today's challenging business environment

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1		1	1	1	2	2	1	2		1	1	2		
CO2	1		3	1		2	1		2		1		2	1	1
CO3	1		1	1	1	3		1	1		1	2	1	2	3
CO4	1		3			1	1		2			1		2	1
CO5	1		1	3	1	1	1	1	1		1		1	2	1
CO6	1			1			1	1	1		1	2	1	2	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: FAAC-102</b>			
<b>Course Name</b>	<b>: Financial Accounting</b>			
<b>Semester /Year</b>	<b>: I Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

### **Course Contents:**

#### **UNIT-I**

**L+T =10**

Theoretical Framework: Accounting as an information system. The uses of Financial Accounting information and their needs. Qualitative characteristics of accounting information. Functions, Advantages and Limitations of Accounting. Branches of Accounting, Bases of Accounting, Cash Basis and Accrual Basis.

#### **UNIT II**

**L+T = 10**

Financial Accounting Standards: Concept, Benefits, Procedure for Issuing Accounting Standards in India.

Salient

Feature of Accounting Standard (AS): I (ICAI). Types of Accounting Standards.

#### **UNIT-III**

**L+ T=12**

Accounting Process and Subsidiary Books: From Recording of Business Transactions To Preparation of Trial

Balance (an Overview Only). Journal, Ledger, Cash Book and Other Subsidiary Books.

#### **UNIT-IV**

**L+ T=12**

The Nature of Depreciation. The Accounting Concept of Depreciation, Factors in the Measurement of Depreciation. Methods of Computing Depreciation, Straight Line Method and Diminishing Balance Method; Disposal of Depreciable assets, Change of Method, Salient Features of Accounting Standard (AS); 6 (ICAI).

#### **UNIT-V**

**L+ T= 16**

Final Accounts with Adjustments: Capital and Revenue Expenditures and Receipts, General introduction, Accounting for Hire Purchase and installment System, Meaning ,Difference With installment Payment System.

### **Text Books**

TB1.Maheshwari, S.N. and Maheshwari S. K.; *Financial Accounting*; Sultan Chand and Sons

TB2.Grewal, T. S.; *Double Entry Book Keeping*; S Chand and Co.

### Reference Books:

RB1.Gupta, R.L.; *Advanced Accounting*; Sultan Chand and Sons

RB2. Bhattacharya, Asish; *Essentials of Financial Accounting*; Prentice Hall of India

RB3. Ramachandran and Kakani, Nand Ram Kumar; *Financial Accounting for Management*; Tata McGraw Hill

RB4.Anthony, R. N., Hawkins D. F., and Merchant K. A.; *Accounting Text and Cases*; Tata McGraw Gill

### Course outcomes (COs):

Upon successful completion of the course a student will be able to

	Course Outcome
CO-1	To make students familiar with the basic accounting concepts, principles and standards for developing required accounting skills.
CO-2	To make students familiar with the steps of accounting process with their practical accounting treatments as per the applicable laws and standards
CO-3	To make students familiar with Journal, ledger, trail balance and Subsidiary books
CO-4	To analyse the accounting provisions and treatments of depreciation as per the applicable laws and standards.
CO-5	To evaluate and preparation of final accounts and understanding of Hire Purchase and Installment payment system
CO-6	To create and develop different business transactions of today's business arena

### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2		1	3	1	2	1		1	1	2	3	1	1
CO2	3	2		2	3	1	2	1	1	2	1	2	3	2	
CO3	3	3		2	2	1	2	1		1	1	2	3	2	
CO4	2	3	1	2	2	2	2	1	1	1	1	3	3	2	1
CO5	2	3		3	2	1	2	1		1	1	2	3	2	1
CO6		3		3	2	1	1		1	1	1		1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b> : MIEC-103				
<b>Course Name</b> : Micro Economics				
<b>Semester /Year</b> : I Semester				
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>4</b>

L - Lecture T – Tutorial P – Practical C – Credit

**Course Objectives:** Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms

**Course Contents:**

**UNIT I:**

L+T = 8

**Introduction : Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curves. Shifting supply curve, Market equilibrium and price determination, Elasticity of demand and supply, Application of demand and supply.

**UNIT II:**

L+T = 12

**Consumer Theory Ordinal Utility theory:** (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

**UNIT III:**

L+T = 14

**Production and Cost Production:** Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale, Costs: Costs in the short run. Costs in the long run, Profit maximization and cost Minimization. Equilibrium of the firm, Technological Change: the very long run.

**UNIT IV:**

L+T = 16

**Market Structure Perfect Competition :** Assumption: Theory of a firm under Demand and Revenue, Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry, Allocation efficiency under perfect competition,

**Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve Under monopoly; Allocation, inefficiency and dead-weight loss monopoly; Price discrimination

**Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;

Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance, Oligopoly: Causes, inefficiency and dead-weight loss monopoly; Price discrimination, **Imperfect** for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperatives. Non cooperative Behavior and dilemma of oligopolistic firms

**UNIT V:**

L+T = 10

**Income Distribution and Factor Pricing** Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent, Functional Distribution of Income.

**Text Books:**

. TB1.Pindyck, R.S., Rubinfeld, D.L. and Mehta, P. L.; *Microeconomics*; Pearson Education

**Reference Books:**

RB1.Samuelson, P.A. and Nordhaus, W. D.; *Economics*; Tata McGraw Hill

RB2. Samuelson, P.A. and Nordhaus, W. D.; *Economics*; Tata McGraw Hill

RB3. Browning, E.K. and Browning J.M.; *Microeconomic Theory and Applications*; Kalyani Publishers

RB4.Gould, J. P. and Lazear, E.P.; *Microeconomic Theory*; All India Traveller Bookseller

RB5. Salvatore, D.; *Microeconomic Theory*; Tata McGraw Hill

RB6. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers

**Course outcomes (COs):**

Upon successful completion of the course a student will be able to

	Course Outcome
CO-1	To understand the concept of demand and supply, production and its relationship to the business operations.
CO-2	To understand the concept of consumer utility and consumer preferences
CO-3	To understand the nature of production, production variables and profit maximization and cost maximization and its impact on Business operations
CO-4	To analyse the firms under different market conditions and to integrate the concept of price and output decision of firms under various market structures
CO-5	To understand different costs of production and how they affect short and long run decisions.
CO-6	To create a production cost plan for a hypothetical business

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		-	2	1	2	2	1	-		1	2	2	2	1
CO2	-		2	2	1	3	2	1	1		1	2	2	3	1
CO3	1		-	2	2	2	3	1	1		1	2	2	3	1
CO4			1	3	2	2	2	1	2		1	2	2	2	1
CO5	1		-	2	1	1	1		1		1	1			1
CO6	2		-	2	1	2	1		1		1	1	1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: CMSK-104</b>			
<b>Course Name</b>	<b>: Communication Skills</b>			
<b>Semester /Year</b>	<b>: I Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

### **Course Contents:**

#### **UNIT 1:**

**L+P = 6**

Importance of Communication, Process of Communication, Purpose, Barriers to communication –overcoming barriers to communication, Essentials of good Communication – Communication challenges of Today

#### **UNIT II**

**L+P =6**

Communication Networks, Formal Communication, Networks – Downward Communication, Upward Communication, Horizontal Communication ,Informal Communication Networks - Based on – friendships, Shared Personal or carrier Interest and Proximity between workers; briefing & evaluations

#### **UNIT III**

**L+P = 8**

**Verbal and Non Verbal Communication:** Types of managerial speeches, Group discussions, Meetings, Seminars and Conferences, Importance of non-verbal communication – positive gestures, symbols and signs, physical appearance & the art of self-presentation & conduct. Interviewing Skills: Facing different types of interviews

#### **UNIT IV**

**L+P =10**

**Basic Patterns of Business Letters:** Introduction to Message and writing Process, Routine Messages, Directness in Positive Message, Neutral Messages, Indirectness in Negative Messages , Indirectness in Sales and Persuasive writing Business letters and its types, Offers and Quotations, Correspondence with banks, insurance companies; Preparing a professional resume and cover letter, follow-up message; Internal communication, Understanding the purpose and context of Business Writing, Various phases of writing process, Developing writing tone and positive language.

#### **UNIT V**

**L+ P =6**

**Communicating with Technology:** Electronic Communication Technologies –Telephone, Facsimile and computers Internet - Issues relating to communicating with electronic Technologies such as Information overload Anonymity , Lack of Interpersonal Contact and Organizational Values.

**Text Books**

TB1. Bovee, L. Courtland; Thill, John V. and Chatterji, Abha; *Business Communication Today*; Pearson Education

TB2. Lesikar, Raymond V. and Flotley, Marie E.; *Basic Business Communication*; Tata McGraw Hill

**Reference Books:**

RB1. Soundararaj, Francis; *Speaking and Writing for Effective Business Communication*; Macmillan

RB2. Raman, Meenakshi and Singh, Praksh; *Business Communication*; Oxford University Press  
Chaturvedi, P. D. and Chaturvedi, Mukesh; *Business Communication*; Pearson Education

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	Define knowledge, <i>skills</i> , and judgment around human <i>communication</i> that facilitate their ability to work
CO-2	Develop knowledge, skills, and judgment around human communication .
CO-3	Students will recognize and learn the sub-skills of listening and speaking and be able to deliver effectively in the real time contexts.
CO-4	To analyse and construct effective paragraphs which befit in a longer composition.
CO-5	To evaluate knowledge, attitudes, and skills of digital age work and learning.
Co-6	To develop the latest tools of communication in an organizational setting.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1		3	1	1	2	2	2	3		1	3	1	1	3
CO2	1		3	1	1	2	2	2	3		1	3	1	2	3
CO3	1		3	2	2	3	2	2	3		1	3	1	1	3
CO4	1		3	2	1	1	2	2	3		1	2	-	2	3
CO5	1		3	1	2	2	2	1	3		1	1	1	2	3
CO6	1		1		1		1	1	1		1	1	1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: COAC-201</b>			
<b>Course Name</b>	<b>: Corporate Accounting</b>			
<b>Semester /Year</b>	<b>: I Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

### **Course Contents:**

#### **UNIT I**

**L+T = 12**

**Accounting for Share Capital & Debentures:** Issue, forfeiture and reissue of forfeited shares- concept & process of book, building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

#### **UNIT II**

**L+T= 11**

**Final Accounts:** Preparation of profit and loss account and balance sheet of corporate entities excluding calculation of managerial remuneration. Disposal of company profits.

#### **UNIT III**

**L+T= 10**

#### **Valuation of Goodwill and Valuation of Shares**

Concepts and calculation - simple problem only

#### **UNIT IV**

#### **Amalgamation of Companies**

**L+T=15**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI), (excluding intercompany holdings) Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

#### **UNIT V**

**L+T =12**

**Accounts of Holding Companies/Parent Companies:** Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

**Text Books**

- TB1. Sehgal, Ashok and Sehgal, Deepak; *Corporate Accounting*; Taxmann Publications  
 TB2. Shukla, M.C., Grewal, T.S. and Gupta, S.C.; *Advanced Accounts*; S. Chand and Co.  
 TB3. Monga, J.R.; *Fundamentals of Corporate Accounting*; Mayur Paper Backs

**Reference Books:**

- RB1. Naseem, Ahmed; *Corporate Accounting*; ANE Books Pvt. Ltd.  
 RB2. Maheshwari, S.N. and Maheshwari, S. K.; *Corporate Accounting*; Vikas Publishing House

**Course outcomes (COs):**

Upon successful completion of the course a student will be able to

	Course Outcome
CO-1	Understanding of issue of shares and debentures by a public company and the accounting
CO-2	Learning how the final accounts of a corporate entity are maintained.
CO-3	Learning the basics of valuation of goodwill and shares.
CO-4	To analyse the legal and accounting framework for amalgamation of companies and the changes brought due to that in the capital structure of the company.
CO-5	To evaluate the concept of holding and subsidiary companies and the relevant accounting provisions for the same.
CO6	To prepare final accounts of companies as per revised schedule III

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	1	-	1	2	1	2	1	-	2	1	1	3	1	1
CO2	3	2	-	1	2	2	2	1	-	2	1		2	1	1
CO3	3	2	-	2	2	1	2	1	-	3	1	1	3	1	1
CO4	3	2	-	2	2	2	2	1	1	2	1	1	3	1	-
CO5	3	1	-	2	2	1	2	1	-	2	1	1	3	1	1
CO6	1	1		1	1	1	1	1	-1	1	1	1	1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: BSLA-202</b>			
<b>Course Name</b>	<b>: Business Law</b>			
<b>Semester /Year</b>	<b>: IInd Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

**Course Objectives:**

The objective of the course is to impart basic knowledge of the important business laws along with relevant case law

**Course Contents:**

**UNIT I**

**L+T = 16**

**1.1 The Indian Contract Act, 1872: General Principle of Law of Contract**

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, Void agreements, Discharge of contract – modes of discharge including breach and its remedies, Contingent contracts, Quasi - contracts

**1.2 The Indian Contract Act, 1872: Specific Contract**

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency

**UNIT II**

**L+T = 11**

Sale of Goods Act: Introduction, formation of contract, condition and warranties, difference between transfer of property and possession, right of an unpaid seller, performance of contract of sales.

**UNIT III**

**L+T =15**

Negotiable Instrument: Introduction, bills of exchange, promissory note, cheque, parties of negotiable instrument, negotiation, presentation, discharge and dishonor of negotiable instrument rules of evidence, banker and drawer.

**UNIT IV**

**L+T =12**

**The Partnership Act, 1932:** Nature and Characteristics of Partnership, Registration of Firms Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners Mode of Dissolution of Partnership

**UNIT V**

**L+T = 6**

Consumer Protection Act 1986: objectives, features of Consumer protection Act, Different Machinery for settlement of consumer disputes

**Text Books**

TB1. Kuchhal, M.C. and Kuchhal, Vivek; *Mercantile Law*; Vikas Publishing House

**Reference Books:**

RB1. Singh, Avtar; *The Principles of Mercantile Law*; Eastern Book Company

RB2. Maheshwari and Maheshwari; *Business Law*; National Publishing House

RB3. Gogana, P.P.S.; *Business Law*; Vikas Publishing House

*The Information Technology Rules, 2000 and Cyber Regulations Appellate Tribunal Rules, 2000 with Information Technology Act, 2000*, Taxmann Publications

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To understand the legality behind making of contract
CO-2	To have an understanding of the concept and prevailing laws of contract of “sale and agreement”.
CO-3	To understand legality behind of negotiable instruments of promissory notes, bill of exchange and cheque.
CO-4	To analyse the rights, liabilities and types of a partner. incorporation and dissolution of partnership firm.
CO-5	To evaluate the legality and rights of consumers
CO -6	To develop skills/ability to manage and understand the legal matters of the Business

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	-	-	1	1	1	2	2	3	1		1	1	1	1	1
CO2	-	-	1	2	2	3	2	2	-		1	1	2	2	1
CO3	-	-	1	2	1	2	2	1	1		2	1	2	2	1
CO4	1	-	2	2	1	1	2	2	1		2	1	2	1	1
CO5	-	-	1	2	-	2	2	3	1				2	2	1
CO6	1	-	1	1	1	1	1	1	1		1	1	2	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: BSFA 203</b>			
<b>Course Name</b>	<b>: Business Finance</b>			
<b>Semester /Year</b>	<b>: II Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy

### **Course Contents:**

#### **UNIT –I**

**L+T = 10**

Introduction, Important functions of Financial Management, Objectives of the firm: Profit maximization vs. value maximization, Time Value of Money, Risk and Return.

#### **UNIT II**

**L+T = 13**

Sources of Finance and Cost of Capital Different sources of finance; long term and short term sources, Cost of capital; concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital

#### **UNIT III**

**L+T = 13**

Leverage and Capital Structure Theories Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity , Capital Structure decisions ,Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

#### **UNIT IV**

**L+T = 12**

Dividend Decisions Meaning, Nature and Types of Dividend, Some dividend policies and formulating a dividend policy Dividend Theories: Walter’s Model, Gordon’s Model, Modigliani and Miller Model.

#### **UNIT V**

**L+T = 12**

Working Capital Management introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle.

**Text Books**

TB1. M.Y.Khan, Financial Services, Tata McGraw-Hill.

TB2. Sames L .Heskett, Managing In the Service Economy, Harvard Business School Press, Boston,

**Reference Books:**

RB1. H.R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd

RB2. Meir Kohn, Financial Institutions and Markets, Tata McGraw-Hill, New Delhi

RB3. Harsh V.Verma, Marketing of Services, Global Business Press

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To have an understanding of nature, objectives and scope of finance and its functions.
CO-2	To Make familiar with the meaning and significance of the cost of capital, methods of calculating cost of capital
CO-3	Determining capital structure in practice, knowledge of capital structure theories.
CO-4	To analyse various Dividend policies and theories
CO-5	To evaluate working capital requirement and its management
CO-6	To formulate strategies to raise long term and short term finance.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3		2	2	3	2	2	1	1		1	1	3	2	-
CO2	2		2	2	2	2	2	1	-		1	1	2	2	-
CO3	2		2	3	2	1	2	1	-		1	1	3	2	-
CO4	2		2	3	2	1	2	1	1		1	2	2	2	1
CO5	2		1	1	1	2	2	2	1		1	1	3	2	-
CO6	1		1	1	1	1	1	1	1		1	1	2	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: POME-204</b>			
<b>Course Name</b>	<b>: Principles of Macro Economics</b>			
<b>Semester /Year</b>	<b>: II Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

**Course Objectives:**

The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

**Course Contents:**

**UNIT I**

**L+T =7**

**Introduction:** Concepts and variables of macroeconomics, income, expenditure and the circular flow

**UNIT II**

**L+T =15**

**National Income Determination:** Actual and potential GDP; Aggregate Expenditure – Consumption Function, Investment Function; Equilibrium GDP; Concepts of MPS, APS, MPC, APC ,Autonomous Expenditure; The Concepts of Multiplier; National Income Determination in an Open Economy with Government-Fiscal Policy– Impact of Changes in Govt. Expenditure and Taxes, Net Export Function, Net Exports and Equilibrium GDP methods of calculating national income

**UNIT III**

**L+T =15**

**Inflation:** Types and Causes of rising and falling inflation, Consequences of inflation. Inflation and interest rates, social costs of inflation. Unemployment–natural rate of unemployment, frictional unemployment. Labor market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment.

**UNIT IV:**

**L+T =15**

**Open Economy:** Flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell–Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

**UNIT V**

**L+T =8**

**IS-LM Framework** IS and LM Functions; Joint determination of National Income and rate of Interest.

**Text Books**

TB1.Rangarajan, C and Dholakia, Bakul H.; *Principles of Macroeconomics*; Tata McGraw Hill

TB2.Gupta, G.S; *Macroeconomics Theory and Applications*; Tata McGraw Hill

**Reference Books:**

RB1.Shapiro; *Macroeconomic Analysis*; Galgotia Publications

RB2.Vaish, M.C.; *Macro Economic Theory*; Vikas Publishing House

RB3. D'souza, E; *Macro Economics*; Pearson Education

RB4. Dwivedi, D. N.; *Macro Economics; Theory and Policy*; Tata McGraw Hill

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	Explain the concept of Macro Economics and its interrelation with Micro Economics
CO-2	Apply the principles of Macro Economics in explaining the behavior of macro economic variables at micro as well as macro level.
CO-3	Associate current economic phenomenon with the existing theory and put their views on contemporary economic issues
CO-4	Extend the concepts of macroeconomics in unfolding the dynamics of different sectors
CO-5	Identify key institutional factors that contribute to economic growth
CO-6	To develop macroeconomic variables at the national and international levels using macroeconomic theory.

**CO-PO Mapping**

Cours e	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	-	1	1	2	3	2	1	1	-	1	-	2	3	-
CO2	2	-	-	2	3	1	3	1	1	-		-	2	2	-
CO3	1	-	-	2	2	3	2	1		-	1	-	2	3	2
CO4	1	-	-	3	3	2	2	1	1	-	1	-	1	2	-
CO5		-							1	-	1	1	1	1	
CO6	1			1	1	1	1	1	1	-	1	1	1		1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: ENST 205</b>			
<b>Course Name</b>	<b>: Environmental Studies</b>			
<b>Semester /Year</b>	<b>: IInd Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

L - Lecture T – Tutorial P – Practical C – Credit

**Course Objectives:**

To make student aware about the importance of environment and nature and their essential role in living beings.

**Course Contents:**

**UNIT 1:**

**L = 07**

**Introduction to environmental studies** Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development. What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:

- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**UNIT II :**

**L=14**

**Natural Resources: Renewable and Non-renewable Resource** Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).

Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies. Biodiversity and Conservation Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots India as a mega-biodiversity nation; Endangered and endemic species of India Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

**UNIT III :**

**L=12**

**Environmental Pollution & Policies** Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution Nuclear hazards and human health risks Solid waste management: Control measures of urban and industrial waste. Pollution case studies, Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on

Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

**UNIT IV :****L = 12**

**Human Communities and the Environment** Human population growth: Impacts on environment, human health and welfare Resettlement and rehabilitation of project affected persons; case studies. Disaster Management Floods earthquake, cyclones and landslides. Environmental movements:, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

**UNIT V:****L=5**

**Field work :** Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc. isit to a local polluted site Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds and basic principles of identification. Study of simple ecosystems---pond, river, Delhi Ridge, etc.

**Text Books**

- TB1.Reddy, M. Anji; Text book of Environmental Science and Technology; BS Publications  
 TB2. Andharia, J.; Vulnerability in Disaster Discourse, JTCDM; Tata Institute of Social Sciences  
 TB3. Kumar, Narendra and Singh, Gopal; Disaster Management; Vikas Publishing House

**Reference Books:**

- RB1. Blaikie, P. and Cannon, T. and Davis, I. and Wisner, B.; At Risk: Natural Hazards, People's Vulnerability and Disasters; Routledge  
 RB2. Alexander, David E.; Introduction in Confronting Catastrophe; Oxford University Press  
 RB3.Joseph, Benny; Environmental Studies; McGraw Hill  
 RB4. Rajagopalan, R.; Environmental Studies; Oxford University Press  
 RB5. Coppola, P. Damon; Introduction to International Disaster Management; Butterworth- Heinemann  
 RB6. Manjunath, D.L.; Environmental Studies; Pearson Education

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To demonstrate a general understanding of multidisciplinary nature of environmental science
CO-2	To create awareness among people about protection of wildlife and other natural resources
CO-3	To gain the knowledge about the different control technologies and awareness programs regarding environment protection.
CO-4	To identify, formulate and solve environmental problems by utilizing the concept of environmental
CO-5	To analyse, synthesize and evaluate a range of field data from different locations
CO-6	To select an area nearby for study and conserve its ecosystem.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1		-	2	1	3	2	2	1		1		2	1	1
CO2	1		2	1	1	3	1	2	3		1		2	2	3
CO3	-		1	2	2	2	3	2	1		1		2	2	1
CO4	-		1	3	2	2	3	3	1				1	2	3
CO5	1		2	3	2	2	2	1	2		1		1	1	2
CO6	1		1		1		1		1		1		1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: BSOZ-206</b>			
<b>Course Name</b>	<b>: Business Organisation</b>			
<b>Semester /Year</b>	<b>: II Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

To impart an understanding of management and business concepts relevant to present competitive scenario

### **Course Contents:**

#### **UNIT 1:**

**L+T = 12**

**Introduction:** Meaning, scope and evolution of commerce and industry, Industrial revolution and its effects, Emergence of Indian MNCs and transnational corporations, Recent trends in business world, Globalization and challenges for Indian Business in new millennium.

#### **UNIT 11:**

#### **Business Sectors and Forms of Business Organizations**

**L+T = 12** Private

sector, Cooperative sectors, Public sector, Joint sector, Services sector, Various forms of business organizations: sole proprietorship, partnership firms, and Joint stock companies, and their features, Business combinations.

#### **UNIT 11I:**

#### **Mergers and Acquisition**

**L+T =10** Mergers

in India, Networking, Franchising, BPOs and KPOs, Role of E-business, Dealing with patents, trademarks and copyrights.

#### **UNIT 1V:**

#### **Setting up a New Enterprise**

**L+T = 12**

Decisions in setting up an Enterprise: opportunity and idea generation, Role of creativity and innovation, Feasibility study and business plan, Business size and location decisions, Various factors to be considered for starting a new unit, Relevant Government Policies: SEZ (Special Economic Zone) policy etc.

#### **UNIT V:**

#### **Trade and Society**

**L+T = 14**

Organization of wholesale and retail trade: recent trends in wholesale and retailing, Malls and Super Markets: their effect on economy, Organization of finance, transport, insurance, communication and other utilities (services) in regard to trade, Import-Export trade procedures and their organization. Changing concepts and objectives of business, Professionalization, Business ethics, Business and culture, Technological development and social change, Social responsibility of business, Social audit

**Text Books**

TB1. Kaul, Vijay K.; *Business Organization and Management*; Pearson Education

TB2. Singh, B.P. and Chhabra, T.N.; *Business Organization and Management*; Sun India Publications

**Reference Books:**

RB1. Gupta, C.B.; *Modern Business Organization*; Mayur Paper Backs

RB2. Basu, C.R.; *Business Organization and Management*; Tata McGraw Hill

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To remember and understand the role of industry trade and commerce in an economy , to have a brief idea about recent trends in today's business world
CO-2	To learn about the various forms of business organizations
CO-3	To understand the concepts of mergers and acquisitions
CO-4	To analyze and learn the process of setting up a new enterprise with a brief on SEZ policy
CO-5	To evaluate the role of retailer, wholesalers, malls and supermarkets. To have an understanding on business allied services like finance, transport, insurance etc.
CO-6	To illustrate and develop the business professionalism by learning , practising and adapting new business cultures .

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1		-	2	2	2	1	2	2		1	1	1	2	1
CO2	-		1	2	2	2	3	2	2			1	1	2	1
CO3	1		-	1	2	3	2	1	1		1		2	2	2
CO4	1		1	2	1	2	2	2	1			1	2	2	1
CO5	1		2	2	2	2	3	1	1		1		2	2	2
CO-6	1		1		1		1		1		1	1	1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: DTLP 301</b>			
<b>Course Name</b>	<b>: Direct Tax laws and Practice</b>			
<b>Semester /Year</b>	<b>: III Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

**Course Objectives:**

To provide basic knowledge and equip students with application of principles and provisions of Income tax Act

**Course Contents:**

**UNIT-I**

**L+T =15**

Basic concepts: income, Agricultural income, Person, Assesse, Assessment Year, Previous Year, Gross Total income, Residential status and Tax Liability. Exempted incomes and incomes included in total income but not taxable. Computation of income under the head income from salaries

**UNIT-II**

**L+T =12**

Computation of income under the head income from House Property, Provisions of income Tax with regard to Depreciation, Profits and gains from Business or Profession

**UNIT-III**

**L+T =12**

Computation of income under the head Capital Gains and income from Other Sources, Clubbing of income and Aggregation of income Set off and Carry Forward of Losses

**UNIT-IV**

**L+T =12**

Deductions from Gross Total income, Provisions regarding rebates of income tax and relief, Deductions and Collection of tax at source, Advance Payment of tax and payment of tax after assessment

**UNIT-V**

**L+T =9**

Assessment of individuals, Hindu Undivided Families, Firm and Companies

**Text Books**

- TB1. Singhanian, Vinod K. and Singhanian, Monica; *Student's Guide to Income Tax*; Taxmann Publications  
 TB2. Ahuja, Girish and Gupta, Ravi., *Direct Tax Laws and Practice*; Bharat Law House

**Reference Books:**

- RB1. Pagare, Dinkar; *Law and Practice of Income Tax*; Sultan Chand and Sons  
 RB2. Mehrotra, H.C.; *Income Tax Law*, Sahitya Bhawan  
 RB3. Vashisht, Nitin and Lal, B. B.; *Direct Taxes: Income Tax, Wealth Tax and Tax Planning*; Pearson Education  
 RB4. Lal, B.B.; *Income Tax*; Pearson Education

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To make the students familiarize with the Indian Taxation system, basic concepts, rules of determination of residential status, exempted income, non-taxable income and taxable income from salary
CO-2	To make the students remember with the rules of computing taxable income from the heads house property and business.
CO-3	To compute taxable income from the heads capital gains and other sources with the provisions of clubbing, set-off and carry forward of income/losses.
CO-4	To analyse the rules of various benefits/deductions allowed as per the Income tax act.
CO-5	To evaluate the principles of tax appraisal for different assessee as Individual, HUF, Firm and Company.
CO-6	To develop the skills to understand income tax laws and skills to prepare reports.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	-	2	2	2	2	2	-	1	1	3	2	3	1
CO2	2	3	1	2	3	2	2	1	1	2		2	2	2	1
CO3	2	3	-	2	3	2	2	1	-	2	1	3	3	2	1
CO4	2	2	2	2	2	2	3	1	-	2		3	2	2	1
CO5	2	2	-	3	1	2	2	2	-	2	1	3	3	3	1
CO6	1	1		1	1	1	1	1	-	1	1	3	1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: COLA 302</b>			
<b>Course Name</b>	<b>: Company Law</b>			
<b>Semester /Year</b>	<b>: III Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### Course Objectives:

The objective of the course is to impart basic knowledge of the provisions of the companies Act 2013. Case studies involving issues in corporate laws are required to be discussed

### Course Contents:

#### UNIT-I

**L+T =15**

**Nature of a company:** Definition of a company, Characteristics of a company, difference between public and private company, conversion of public company into private and vice a versa. Lifting the corporate veil, Company distinguished from partnership. **Kinds of companies:** Classification on the basis of Incorporation; Classification on the basis of Liability ; Classification on the basis of number of members ;Classification on the basis of Control ;Classification on the basis of Ownership.

**Formation of a company:** Steps involved in the formation and Procedure for registration and incorporation of a company. Certificate of incorporation and commencement of business Promoters : legal status, duties, liabilities and remuneration of promoters , membership – types , rights and duties.

#### UNIT-II

**L+T =12**

**Memorandum of association:** Meaning and Importance, Form and Contents, Alteration of Memorandum. **Articles of association:** Meaning ,contents, Alteration of Articles of association. Relationship of and distinction between MOA and AOA. Doctrine of Indoor Management, Doctrine of Ultra vires. **Prospectus:** Meaning, Definition and contents, statutory requirements in relation to prospectus, statements in lieu of prospectus. Kinds of prospectus.

#### UNIT III

**L+T =12**

**Share capital:** Meaning, Kinds of share capital, kinds of preference share, difference between preference share and equity share , Allotment of shares, share certificate and share warrant, calls on shares, Forfeiture and surrender of shares, transfer and transmission of shares. **Debentures :** meaning, kinds of debentures and charges.

#### UNIT-IV

**L+T =12**

**Company Management:** Definition of Director, appointment of director, position of a director, Restrictions on the appointment of director, Disqualifications of director, Meetings of directors, powers of directors, duties and liabilities of director, Managing Director, Manager

#### UNIT V

**L+T =9**

**Meetings:** General meetings of shareholders, requisites of a valid meeting, proxies,voting and poll, minutes of meeting and their drafting.

**Winding Up:** Meaning of winding up; modes of winding up; consequences of winding up; procedure of winding up by the court; voluntary winding up.

**Text Books**

TB1. Gogna, P.P.S.; *A text book of Company Law*; S. Chand and Co.

TB2. Bagrial, Ashok K.; *Company Law*; Vikas Publishing House

**Reference Books:**

RB1. Kapoor, G.K.; *Corporate Law*; Taxmann Publications

RB2. Singh, Avtar; *Corporate Law*; Eastern Book Company

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To understand the meaning , types and process of incorporation of a company.
CO-2	To acquire knowledge about the formation of MOA and AOA and its importance with regard to incorporation. Importance of Prospectus and its types.
CO-3	To understand the ways to raise capital in primary market by public and private company .
CO-4	To analyse the company's management. role ,duties, powers , rights and liabilities of a directors in a company
CO-5	To understand the kinds of company's meeting and drafting of minutes of meeting .various modes of winding up of a company.
CO-6	To illustrate and solve the various case studies based on company's act 2013.

**CO-PO Mapping**

Cours e	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2		-	1	-	2	2	2	-		1		2	2	
CO2	2		-	2	-	2	2	2	1		1		1	2	1
CO3	2		1	1	-	2	3	1	-				2	2	1
CO4	2		2	2	-	1	2	2	1		1		3	2	1
CO5	2		3	3	-	3	2	2	2		1		2	2	3
CO6	1		1	1	1	1		1	1		1		1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: HRMT 303</b>			
<b>Course Name</b>	<b>: Human Resource Management</b>			
<b>Semester /Year</b>	<b>: III Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

The objective is to develop an understanding of the Management of Human Resource with reference to various aspects of Personnel Management and Industrial Relations

### **Course Contents:**

#### **UNIT I**

**L+T =12**

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

#### **UNIT II**

**L+T =12**

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

#### **UNIT III**

**L+T =12**

Training and Development; Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role Specific and Competency Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

#### **UNIT IV**

**L+T =14**

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

#### **UNIT V**

**L+T =10**

Maintenance: employee health and safety; employee welfare; social security; Employer Employee relations- an overview. **Essentials of collective bargaining** grievance handling and redressal Industrial Disputes causes and settlement machinery. **Employee empowerment, quality circles and international labour organization**

**Text Books**

TB1.Dessler, Gary and Varkkey, Biju; *Fundamentals of Human Resource Management*; Pearson Education

TB2.DeCenzo, David, A. and Robbins, Stephen P.; *Fundamentals of Human Resource Management*; John Wiley and Sons

**Reference Books:**

RB1.Khanka, S.S; *Human Resource Management: Text and Cases*; S. Chand and Co.

RB2. Rao, V.S.P; *Human Resource Management: Text and Cases*; Excel Books

RB3. Ivancevich, John M; *Human Resource Management*; Tata McGraw Hill

RB4. Aswathappa, K.; *Human Resource and Personnel Management*; Tata McGraw Hill

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To understanding of theoretical concepts and framework required for effective Human Resource Management
CO-2	The students will be able to understand how the HR planning, recruitment and selection process is done.
CO-3	To explain various training and development programs organized by the organization
CO-4	To analyse various techniques of performance appraisal and job evaluation
CO-5	To describe about employee health and safety, grievance handling and industrial dispute
CO-6	To design the recruitment advertisement followed by job description and job specification.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		1	1	-	3	2	2	3		1	2	2	2	1
CO2	2		3	2	-	2	3	2	2		1	2	1	2	2
CO3	1		3	2	-	2	3	2	1		1	2	2	2	3
CO4	1		3	2	-	1	2	2	3			2	1	2	1
CO5	1		2	1	-	1	1	3	3			1	1	2	2
CO6	1			1		1					1				

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: BSTA 304</b>			
<b>Course Name</b>	<b>: Business Statistics</b>			
<b>Semester /Year</b>	<b>: III Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### Course Objectives:

The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making

### Course Contents:

#### UNIT I

**L+T =14**

Frequency Distribution, Graphical representation of data, Measures of Central Tendency – Mean Median & Mode, Limitations and Suitability of averages Measures of Dispersion: Meaning and Significance, Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Skewness & Kurtosis.

#### UNIT II

**L+T = 12**

Frequency distribution: discrete and continuous frequency distribution, Diagrammatic and graphic representation: line, bar, rectangle and Pie diagram, Graphs: histograms, frequency polygon, cumulative frequency curves or ogives, Advantages and limitations of diagrams and graph, Tabulation: types of tables.

#### UNIT III

**L+T = 12**

Correlation Analysis: Meaning and significance. Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance, Linear Regression, Regression lines (X on Y, Y on X) and its application in forecasting.

#### UNIT IV

**L+T = 10**

Sampling –need of Sampling, Sampling and Non Sampling Errors, statistics and parameters, selection of sample, Probability and non- probability sampling techniques.

#### UNIT V

**L+T =12**

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives, simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares

**Text Books**

TB1. Berenson, Levine and Krehbiel; *Basic Business Statistics: A First Course*; Pearson Education

**Reference Books:**

RB1. Beri, G.C.; *Business Statistics*; Tata McGraw Hill

RB2. Black, Ken; *Business Statistics: For Contemporary Decision Making*; John Wiley and Sons

RB3. Siegel, Andrew F.; *Practical Business Statistics*; Tata McGraw Hill

RB4. Levin, Richard and Rubin, David S.; *Statistics for Management*; Pearson Education

RB5. Spiegel, M.D.; *Theory and Problems of Statistics*; Tata McGraw Hill

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	Explain key terminology, concepts, tools and techniques along its graphical presentation in business statistical presentation
CO-2	Explain and develop the ability to interpret the numerical information to form the decision in Business.
CO-3	Integrate the concept and discuss the uses and limitations of statistical analysis and underlying assumptions of analysis of tools
CO-4	To have basic understanding of sample selection, sampling design and sampling techniques
CO-5	Develop and apply specific analytical skills for sound decision making by using various statistical tools
CO-6	To develop the strategy to use statistical techniques to address a practical business issue

**CO-PO Mapping**

Cours e	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2		-	3	2	1	1	1	-		1	1	3	1	-
CO2	2		-	3	2	-	1	-	-		-	2	2	1	1
CO3	3		-	3	2	1	1	-	-		1	1	3	1	-
CO4	2		-	3	2	1	1	-	-		-	2	3	1	1
CO5	1		-	1	1		1	1	1		1	1	1	-	1
CO6	1		-	1	1	1	1	1	1		1	1	1	1	-

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: COAF 304</b>			
<b>Course Name</b>	<b>: Consumer Affairs and Customer Care</b>			
<b>Semester /Year</b>	<b>: III Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### Course Objectives:

This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment

### Course Contents:

#### Unit 1: Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets: **Liberalization and Globalization with special reference to Indian consumers Concept** of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress **System ISO1000 suit**

#### Unit 2: The Consumer Protection Act, 1986 (CPA)

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act **advisory boards: consumer protection councils, at the central, state and district level.**

#### Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986:

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

#### Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

Banking: RBI and

Banking Ombudsman

- i. Insurance: IRDA and Insurance Ombudsman
- ii. Telecommunication: TRAI
- iii. Food Products: FSSAI (an overview)
- iv. Electricity Supply: Electricity Regulatory Commission
- v. Advertising: ASCI

#### Unit 5: Consumer Protection in India

Consumer Movement in India:: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

**Text Books**

TB1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication. 334 pp.

TB2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.

**Reference Books:**

RB1. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To familiarize the students with the conceptual framework of of their rights as a consumer.
CO-2	To give the students a perspective to understand the application of consumer protection law
CO-3	To enable students in understanding Grievance Redress Mechanism under the Consumer Protection Act.
CO-4	To analyse the Industry Regulators and Consumer Complaint Redress Mechanism
CO-5	To enable students in understanding the application of consumer protection law in INDIA.
CO-6	To illustrate the rules and regulations used for consumer protection through case studies methods

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1		-	2	3	2	3	2	-			1	2	2	1
CO2	2		-	2	3	2	2	1	-			1	3	2	1
CO3	2		1	3	3	2	2	2	1			1	2	1	1
CO4	1		2	2	2	1	2	2	2				2	2	1
CO5	1		1	2	3	3	2	2	1			1	3	2	2
CO6	1		1	1	1	1			1			1	1		1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: ECOM-305</b>			
<b>Course Name</b>	<b>: E-Commerce</b>			
<b>Semester /Year</b>	<b>: IIIrd Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

A student should become familiar with mechanism for conducting business transactions through electronic means

### **Course Contents:**

#### **UNIT I**

**L+T = 4**

Introduction to E- Commerce Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models - key elements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing Vs in-house development of a website; Functions of E-Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, E-Commerce Models.

#### **UNIT 2**

**L+T = 5**

**Planning Online-Business:** Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise

#### **UNIT 3**

**L+T = 5**

**Technology for Online-Business:** Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications

#### **Unit 4**

**L+T = 5**

**Mechanism of making payment through internet:** Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

#### **UNIT 5**

**L+T = 5**

**Applications in E-Commerce:** E-commerce applications in manufacturing, wholesale, retail and service sector

**Security and Legal Aspects of E-Commerce:** Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law - Information Technology Act 2000: An overview of major provisions

**Text Books**

TB1. Kalakota, Ravi; *Frontier in e-Commerce*; Pearson Education

**Reference Books:**

RB1. Gary, Schneider; *Electronic Commerce*; Thomson Learning

RB2. Efraim, Turban, Jae Lee, David King and Michael Chung; *Electronic Commerce – A Managerial Perspective*; Addison Wesley

RB3. Jeffrey, Rayport and Bernard, Jaworski; *Introduction to e-Commerce*; Tata McGraw Hill

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To understand the concepts of E-Commerce.
CO-2	To learn about online business designing, developing and deploying the system.
CO-3	To understand the concepts of IT Infrastructure, Middleware.
CO-4	To analyse the concepts of EPS, Debit and credit card.
CO-5	To understand Threats E-Commerce, Security of Clients and Service-Provider; Cyber Law.
CO-6	To design and create a new business on webpage through a gateway

**CO-PO Mapping**

Cours e	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1		-	1	2	1	2	1	-			1	2	2	-
CO2	2		-	1	3	2	2	1	-			1	2	3	-
CO3	2		-	1	3	2	3	1	-			1	3	2	-
CO4	2		-	2	2	2	2	2	-		1		1	2	-
CO5	2		-	3	2	3	3	2	-		1		3	2	-
CO-6	1		1	1	1		1	1				1	1		1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: COAC 401</b>			
<b>Course Name</b>	<b>: Cost Accounting</b>			
<b>Semester /Year</b>	<b>: IV Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems

### **Course Contents:**

#### **UNIT I**

**L+T = 10**

Introduction: Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and classifications, Role of a cost accountant in an organization.

#### **UNIT II:**

##### **Elements of Cost**

**L+T = 15**

a) Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.

b) Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

c) Overhead: Classification, allocation, apportionment and absorption of overhead. Under-and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Bad Activity – based cost allocation.

#### **UNIT III:**

**L+T = 12**

Methods of Costing: Unit costing, Job costing. Contract Costing. Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport). Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

#### **UNIT IV:**

**L+T = 11**

Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.

#### **UNIT V:**

**L+T = 12**

Activity Based Costing (ABC) Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organization and service industry.

**Text Books**

TB1. Sehgal, Ashok and Sehgal, Deepak; *Corporate Accounting*; Taxmann Publications

TB2. Shukla, M.C., Grewal, T.S. and Gupta, S.C.; *Advanced Accounts*; S. Chand and Co.

**Reference Books:**

RB1. Naseem, Ahmed; *Corporate Accounting*; ANE Books Pvt. Ltd.

RB2 .Maheshwari, S.N. and Maheshwari, S. K.; *Corporate Accounting*; Vikas Publishing House

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To have knowledge of the cost concepts, cost behaviours, and cost accounting techniques that are applied to manufacturing and service businesses.
CO-2	To suggest and improve the operations of organizations through the application of Cost and Management accounting techniques.
CO-3	To evaluate different methods of costing, under Job and Contract costing.
CO-4	To analyse the standard costing system and analysis of variance for reducing cost of the product.
CO-5	To understand the concept of Activity based costing(ABC)
CO-6	to illustrate the methods of cost ascertainment and cost controlling techniques through case study method.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	3	-	1		2	2	1	-	1		1	3	2	2
CO2	2	3	-	2	3	2		1	-	2	1		2	3	1
CO3	2	2	-	2		3	3	1	-	3		1	3	2	
CO4	3	3	-	2	2	2		1	-	2	1		3	2	1
CO5	2	3	-	2		2	2	-	-	3		1	2	3	
CO6	1		-	1	1	1	1	-	-	1	1		1		1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b> : CAIB 402				
<b>Course Name</b> : Computer Application in Business				
<b>Semester /Year</b> : IV Semester				
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>3</b>	<b>1</b>	<b>1</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### Course Objectives:

To provide computer skills and knowledge for commerce students and to enhance the student's understanding of usefulness of information technology tools for business operations

### Course Contents:

#### UNIT-I

**L+T = 12**

**Computer Fundamentals** - Brief History of Computers, Generation and Its Evolution. Characteristics of Computers, Hardware, Software with types (Application, System and Programming), Block diagram of Computer, Organizations and Functions of different Units of Computer.

#### UNIT-II

**L+T = 10**

**Type of Computers-** Analog, Digital, Hybrid, General Purpose and Special Purpose Computers, Microcomputers, Mini-Computers, Main-frame Computers, and Super Computers

#### UNIT-III

**L+T = 10**

**Operating System and Office Automation:** Booting Concept, MS DOS, MS Windows, LINUX, Introduction to MS Office Package, Introduction to System Management. LAN, MAN, WAN, Communication Channels.

#### UNIT-IV

**L+T = 10**

**Information Technology:** Fundamentals, Data and Information, data processing, data mining and warehousing, Applications and Scope, Introduction to Internet, Browsers, Applications and scope.

#### UNIT-V

**L+T = 18**

**Computer Applications in Business: Ms-Office(Ms-Word, Ms-excel and Ms-Powerpoint)**

**Text Books**

TB1MS Office Word 2007: Level 1 (NIIT)

TB2MS Office Excel 2007: Level 1 (NIIT)

TB3MS Office PowerPoint 2007: Level 1 (NIIT)

**Reference Books:**

RB1.Sinha, P. K. and Sinha, Priti; Computer Fundamentals; BPB Publications

RB2.Leon, Alex and Leon, Mathews; Fundamentals of Information Technology; Vikas Publishing House

RB3.Saxena, S.; Computer Applications in Management; Vikas Publishing House

RB4.Norton, Peter; Computing Fundamentals; Tata McGraw Hil

**Course outcomes (COs):****Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	Develop fundamental or computer literacy curriculum that prepare the students for lifelong learning.
CO-2	To determining the best information technology systems and applications to use in order to solve common business problems.
CO-3	To understand the basic of MS Word, MS Excel and MS Power point.
CO-4	To analyse the concepts of Data, Information , Data Mining and Warehousing.
CO-5	To analyse common business problems using appropriate information technology applications and systems
CO-6	To adapt and practise the use of internet browsers

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		-	1	2	3	3	1	-		1	2	2		2
CO2	1		-	2	3	3	2	1	-			3	2	1	3
CO3	2		-	1	3	2	3	1	-		1	2	3		1
CO4	1		-	1	3	2	3	1	-			2	4	1	1
CO5	2		-	3	2	3	2	1	-		1	3	1		1
CO6	1				1		1		1		1		1		1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: BSMA 403</b>			
<b>Course Name</b>	<b>: Business Mathematics</b>			
<b>Semester /Year</b>	<b>: IVSemester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations

### **Course Contents:**

#### **UNIT I :**

Basics Business Mathematics

**L+T =10**

Rates of interest: nominal, effective and their inter-relationships in different compounding situations, Compounding and discounting of a sum using different types of rates, Types of annuities like ordinary, due, deferred, continuous, and perpetual, and their future and present values using different types of rates of interest

#### **UNIT II.**

##### **Matrices and Determinants**

**L+T =12**

1.1 Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application

1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule, The Leontief Input Output Model (Open Model Only).

#### **UNIT III. Calculus I**

**L+T = 12**

2.1 Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function.

2.2 Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.

2.3 Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist’s Optimum price and quantity, Economic Order Quantity.

#### **UNIT IV . Mathematics of Finance**

**L+T = 12**

4.1 Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.

4.2 Compounding and discounting of a sum using different types of rates.

4.3 Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and

present values using different types of rates of interest. Depreciation of Asset (*General annuities to be excluded*)

### **UNIT V. Linear Programming**

**L+T = 12**

5.1 Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility, and redundant constraints.

5.2 Solution to LPPs using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy

#### **Text Books:**

TB1. Dowling, E.T.; *Applied Mathematics*; Tata McGraw Hill

#### **Reference Books:**

RB1. Ayres, Frank Jr.; *Mathematics for Economics and Finance*; Tata McGraw Hill

RB2. Budnick, P.; *Theory and Problems of Mathematics of Finance*; Tata McGraw Hill

RB3. Dowling, E.T.; *Mathematics for Economics Schaum's Outlines Series*; Tata McGraw Hill

RB4. Mizrahi and Sullivan, John; *Mathematics for Business Finance and Economics*; John Wiley and Sons

#### **Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	Explain the concept of simple interest, compound interest and annuity.
CO-2	To demonstrate mastery of mathematical concepts that are fundamental in business mathematics.
CO-3	To apply and use of equations, formulas, and mathematical expressions.
CO-4	To analyze the principles of compound interest to solve problems relevant in financial applications, such as annuities, compound interest depreciation of assets in investment decisions
CO-5	Apply the knowledge in mathematics in solving business problems
CO-6	To formulate a simplified description of an appropriate real-world problem in the form of a linear programming model

#### **CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		-	3	2	2	3	-		1	2	2	2	2	-
CO2	1		-	3	2	2	3	-				2	2	2	
CO3	2		-	2	2	3	3	-		1	3	2	3	2	-
CO4	2		-	3	3	2	2	-				2	1	2	-
CO5	2		-	2	1	2	2	-		1	2	2	2	2	-
CO6	1		1			1		1							

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: BRMP-404</b>			
<b>Course Name</b>	<b>: Business Research Methods</b>			
<b>Semester /Year</b>	<b>: IV Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### Course Objectives:

This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data

### Course Contents:

#### **Section A: Business Research Methods 50 Marks**

**Unit 1: Introduction** **10** **L+T =**

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

**L+T =**

**Unit 2: Research Process** **12**

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

**L+T =**

**Unit 3: Measurement and Hypothesis Testing** **14**

**Measurement:** Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

**Unit 4: Hypothesis Testing:**

Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of Classical Normal Linear Regression **12** **L+T =**

**Unit 5: Report Preparation 26 Lectures** **12** **L+T =**

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To provide students necessary skills, variables understanding and knowledge of Business research and its role in Business
CO-2	To have an understanding of research process, research design and study methods.
CO-3	To have basic knowledge on quantitative and qualitative research measurement techniques, data collection and sampling process
CO-4	To analyze awareness on hypothesis testing and data analysis techniques
CO-5	To evaluate the independent thinking in report writing.
CO-6	To make student prepare a project report on an organization as a part of their curriculum

**CO-PO Mapping**

Course	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2		3	3	2	2	2	1	-		2	2		1	3
CO2	1		2	3	1	2	2	-	-		2	2			
CO3	-		-	3	1	-	1	-	-		2	2	3	1	
CO4	-		2	3	1	-	1	-	-		2	2			
CO5	2		1			1								2	2
CO6	1		1	1		1		1	1		1	1		3	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: ETDP-405</b>			
<b>Course Name</b>	<b>: Entrepreneurship Development</b>			
<b>Semester /Year</b>	<b>: IV Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life

### **Course Contents:**

#### **UNIT I**

**L+T=6**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Types of entrepreneur. factors influencing entrepreneurship: psychological, social, economical, environmental factors. Characteristics of entrepreneur. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship. new generation entrepreneurship vs social entrepreneurship.

#### **UNIT II**

**L+T=4**

The World of Business: Meaning, Definition, Characteristics or Features of Business- Objective & Scope of Business- Classification of Business Activity- Types of business organization.

#### **Unit III**

**L+T=6**

Business Planning: Meaning of Business Plan- Business Plan Process- Advantages of Business Planning- Marketing Plan- Production plan- Organization Plan- Financial Plan Final Project Report- Preparing a Model Project Report for starting a New Venture.

#### **Unit IV**

**L+T=4**

Institutions Supporting Entrepreneurship: A brief overview of financial institutions in India- Central level and state level institutions- SIDBI- NABARD- IDBI- SIDCO- Indian Institute of Entrepreneurship- DIC- Single Window- Latest Industrial Policy of Government of India.

#### **Unit V**

**L+T=4**

Women and Rural Entrepreneurship: Women Entrepreneurship- Meaning- Need- Scope- Growth of Women Entrepreneurship- Problems faced by Women Entrepreneurs- Special Scheme for Women Entrepreneurs, Role of SHG IN Women Entrepreneurship Development. Rural Entrepreneurship- Meaning- Need- Scope- Problems faced by Rural Entrepreneurs- Entrepreneurship development in rural area- Special Schemes for Rural Entrepreneurs.

**Text Books**

- TB1.Desai, Vasant; *Dynamics of Entrepreneurship: New Venture Creation*; Prentice Hall of India
- TB2.Dollinger, M.J.; *Entrepreneurship: New venture creation*; Prentice Hall of India
- TB3.Kuratko, F. Donald and Richard, M. Hodgetts; *Entrepreneurship Theory, Process, Practice*; Cengage Learning

**Reference Books:**

- RB1.Zimmerer, W. Thomas, Norman, M. and Scarborough; *Essentials of Entrepreneurship and Small Business Management*; Prentice Hall of India
- RB2. Hisrich, D. Robert, Michael, P. Peters and Dean, A. Sheperd; *Entrepreneurship*; Tata McGraw Hill
- RB3. Holt, H. David, *Entrepreneurship: New Venture Creation*; Prentice Hall of India

**Course outcomes (COs):**

Upon successful completion of the course a student will be able to

	Course Outcome
CO-1	To understand the nature of entrepreneurship and factors affecting it.
CO-2	To understand the concept of MSME and Familiarize with the working of the family business and dispute resolution in a family business
CO-3	To have an insight into how to start up with the business.
CO-4	To analyse the process to select and screen a business idea and writing of a business plan for establishing and managing new business
CO-5	To have a deep learning of women and rural entrepreneurship.
CO-6	To create a business plan for an imaginary company

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	-	3	1	-	3	2	1	2			1	2	1	2
CO2	1	-	2	-	1	2	2	1	2			2	2	1	-
CO3	2	-	2	1	1	1	3	1	2			2	2	2	-
CO4	-	-	2	3	2	2	2	1	2			2	-	3	2
CO5	-	-	3	1	-	-	-	2	2			-	-	-	3
CO6	1	-	-	-	-	-	1	1	1			1	1		1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: POMA-501</b>			
<b>Course Name</b>	<b>: Principles of Marketing and its Application</b>			
<b>Semester /Year</b>	<b>: Vth Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

### **Course Contents:**

#### **UNIT 1**

**L+T = 10**

**Introduction:** Nature, scope and importance of marketing; Evolution marketing concepts; Marketing mix, Marketing environment.

**Consumer Behavior – An Overview:** Consumer buying process; Factors influencing consumer buying decisions.

#### **UNIT II**

**L+T = 12**

**Introduction:** Marketing and selling; Core marketing concepts and its functions; Recent changes in marketing management.

#### **UNIT III**

**Marketing mix, STP approach ,Consumer Behaviour and its types.**

**L+T = 12**

**Product:** Concept of product mix; Product line, Product Depth and width ,Product life-cycle; New Product Development Process.

#### **UNIT IV**

**L+T=14**

**Distribution:** Channels of Distribution-meaning and importance; Types of distribution channels; wholesaling and retailing; Factors affecting choice of distribution channel; Physical distribution.

**Retailing:** Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario

#### **UNIT V**

**Rural marketing:** Growing Importance; Distinguishing **10 Lectures** characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

**Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing

**Text Books**

TB1. Kotler, Armstrong, Agnihotri and Haque; *Principles of Marketing*; Pearson Education

TB2. Etzel Michale J, Walker, Bruce J., Stanton, William J. and Pandit, Ajay; *Marketing: Indian Adaptation*; Tata McGraw Hill

**Reference Books:**

RB1. Kotler, Keller, Koshy and Jha; *Marketing Management-A South Asian Perspective*; Pearson Education

RB2. Panda, Tapan K; *Marketing Management: Text and Cases*; Excel Books

RB3. Keith, Blois; *The Oxford Textbook of Marketing*; Oxford University Press

RB4. Perrault, William D.Jr., Cannon and McCarthy; *Basic Marketing*; Tata McGraw Hill

**Course outcomes (COs):**

Upon successful completion of the course a student will be able to

	Course Outcome
CO-1	To understand the concepts of marketing and selling
CO-2	To demonstrate the concept of marketing mix and product mix.
CO-3	To Develop learning and development strategies and plans to enhance pricing and promotion in marketing
CO-4	To analyse the concept of distribution and retailing in marketing management.
CO-5	To validate the students with nature, scope and concept of rural marketing as well as recent development in marketing.
CO-6	To develop marketing strategies based on product, price, place and promotion objectives

**CO-PO Mapping**

Cours e	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	-	-	-	-	3	2	1	1	-	-	2	2	1	-
CO2	-	-	1	1	-	3	2	1	1	-	-	1	1	1	2
CO3	-	-	1	3	3	2	1	1	2	-	-	1	1	3	1
CO4	-	-	-	-	2	3	2	1	1	-	-	1	1	1	-
CO5	1	-	1	1	1	2	3	1	2	-	-	1	2	1	-
CO6	1	-	1	-	1	1	-	1	-	-	-	1	-	3	-

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: FAMA 502</b>			
<b>Course Name</b>	<b>: Financial Management</b>			
<b>Semester /Year</b>	<b>: Vth Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

To familiarize the students with the principles and practices of financial management.

### **Course Contents:**

#### **UNIT I:**

**L+T = 10**

Introduction to Financial Management, Scope and objective, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities. **Different Sources of Finance including internal sources, external sources,**

#### **UNIT II:**

**L+T = 12**

Capital Budgeting Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index

#### **UNIT III:**

**L+T=16**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC)

Capital structure decision, Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Determinants of capital structure  
Leverage Analysis: Operating, financial leverage & Combined Leverage

#### **UNIT IV:**

**L+T = 10**

Managing Profit Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

**L+T = 12**

#### **UNIT V:**

Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

**Text Books**

- TB1. Pandey, I.M.; *Financial Management*; Vikas Publishing House  
 TB2. Rastogi, R.P.; *Fundamentals of Financial Management*; Taxmann Publication  
 TB3. Sharan, V.; *Fundamentals of Financial Management*; Pearson Education

**Reference Books:**

- RB1. Van Horne, J.C. and Wackowich; *Fundamentals of Finance*; Prentice Hall of India  
 RB2. Chandra, Prasanna; *Financial Management: Theory and Practice*; McGraw Hill  
 RB3. Damodaran, A.; *Corporate Finance: Theory and Practice*; John Wiley and Sons  
 RB4. Houston and Brigham, Eugene F.; *Managerial Finance*; Actob Publication  
 RB5. Walker, E. W.; *Essentials of Financial Management*; Prentice Hall of India  
 RB6. Khan and Jain; *BASIC Financial Management*; McGraw Hill

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To understand the concept of financial management and time value of money
CO-2	To analyse various techniques of Capital Budgeting
CO-3	To understand various methods of calculating cost of capital and analyse various theories of capital structure
CO-4	To analyse various theories of Dividend policy
CO-5	To evaluate the concept of working capital management
CO-6	To formulate strategies for creating long term and short term finance.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	-	1	2	2	2	1	-	2	2	1	3	1	-
CO2	2	3	-	1	3	2	2	1	-	2			3	1	-
CO3	2	3	-	-	2	2	3	1	-	3		1	3	1	-
CO4	3	2	-	1	3	2	2	1	-	2	2	3	3	1	3
CO5	3	3	-	-	3	2	2	1	-	3			3	1	-
CO6	1				1					3	2	3	1		1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: CTAX - 503</b>			
<b>Course Name</b>	<b>: Corporate Tax Planning</b>			
<b>Semester /Year</b>	<b>: Vth Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

**Course Objectives:**

To provide Basic knowledge of corporate tax planning and its impact on decision-making

**Course Contents:**

**UNIT I:**

**L+T = 10**

Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India, Types of companies, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits.

**UNIT II:**

**L+T = 15**

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organisation. Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares, Tax planning with reference to sale of scientific research assets

**UNIT III:**

**L+T = 13**

Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace, Tax planning with reference to employees' remuneration, Tax planning with reference to receipt of insurance compensation, Tax planning with reference to distribution of assets at the time of liquidation

**UNIT IV**

**L+T = 10**

Special provisions relating to non-residents, double taxation relief, Provisions regulating transfer pricing, Advance rulings, Advance pricing agreement

**UNIT : V**

**L+T = 12**

Tax planning with reference to business restructuring:

- Amalgamation
- Demerger
- Conversion of sole proprietary concern/partnership firm into company
- Conversion of company into LLP
- Transfer of assets between holding and subsidiary companies

**Text Books**

- TB1. Singhania, V.K. and Singhania, M.; *Corporate Tax Planning and Business Procedures*; Taxmann Publications
- TB2. Ahuja Girish and Gupta, R.; *Corporate Tax Planning*; Bharat Law House

**Reference Books:**

- RB1. Myron, S. Scholes, Mark, A. Wolfson, Merle, M. Erickson and Edward, L. Maydew; *Taxes and Business Strategy*; Prentice Hall of India
- RB2. Sriniva, A.; *Corporate Tax Planning*; Tata McGraw Hill
- RB3. Ahuja, Girish and Gupta Ravi; *Corporate Tax Planning and Management*; Bharat Law House
- RB4. John E. Karayan, Charles, W. Swenson, and Joseph W. Neff; *Strategic Corporate Tax Planning*; John Wiley and Sons
- RB6 Journals/Magazines/Newspapers/Websites/Reports etc. Income Tax Act, 1961; *Income Tax Rules, 1962, Circulars Issued by C.B.D.T., Income Tax Reports (I.T.R.)*, [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in); Reports of Tax Reform Committees, The Economic Times

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	Define Indian Taxation system, basic ideas, definitions and terms connected with direct and indirect Taxes
CO-2	To understand the corporate assessment structure of India and empower them to decide the residential status of a company, rate of assessment and tax obligation of a company
CO-3	Determine the various parts of assessment arranging of a company and empower them to take tax planning decisions according to the prerequisites of a company.
CO-4	Analyze the special types of tax assessment and empower them to take decisions of tax planning according to the specific prerequisites of an organization
CO-5	To Evaluate the various aspects of business restructuring of a company and empower them to take decisions of tax planning as per the nature of restructuring of a company.
CO-6	To develop skills and abilities to file return of corporate taxes

**CO-PO Mapping**

Cours e	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	3	-	-	2	1	2	-	-	2	-		3	-	-
CO2	3	2	-	-	2	2	2	-	-	3	-	1	3	-	3
CO3	2	2	-	-	1	-	3	-	-	1	-		3	2	-
CO4	2	2	-	-	2	1	3	1	-	1	-	1	3	-	2
CO5	2	2	-	-	1	1	3	1	-	1	-		3	2	-
CO6	1	1	-	-	-	-	-	-	-	2	-	2	1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b> : IECO - 504				
<b>Course Name</b> : Indian Economy				
<b>Semester /Year</b> : Vth Semester				
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### Course Objectives:

This course seeks to enable the student to grasp the major economic problems in India and their solution

### Course Contents:

#### UNIT I

**L+T = 8**

**Basic Issues and features of Indian Economy** Concept and Measures of Development and Under development; Human Development; Composition of national income and occupational structure

#### UNIT II

**L+T = 10**

**Policy Regimes** The evolution of planning and import substituting industrialization, Economic Reforms Since 1991, Monetary and Fiscal policies with their implications on economy

#### UNIT III

**L+T = 15**

**Growth, Development and Structural Change** The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions, The Institutional Framework, patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework after 1991, Growth and Distribution; Unemployment and Poverty; Human Development ;Environmental concerns, Demographic Constraints: Interaction between population change and economic development.

#### UNIT IV

**L+T = 15**

**Sectoral Trends and Issues** Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution ;Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security, Industry and Services Sector: Phases of Industrialisation–the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital, Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility

#### UNIT V

**L+T = 12**

**Inflation, Unemployment and Labour market** Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment, Labour and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

**Text Books**

TB1.Datt, Gaurav, Sundharam, K.P.M. and Mahajan, Ashwani; *Indian Economy*; S. Chand and Co.

TB2.Mishra, S.K. and Puri, V.K.; *Indian Economy*; Himalaya Publishing House

**Reference Books:**

RB1.Stanley, Brown A.; *India Independent*; John Wiley and Sons

RB2. Bhagwati, J. and Desai, P; *India: Planning for Industrialization*; Oxford University Press

RB3. Jhingan, M. L.; *Indian Development and Planning*; Vikas Publishing House

RB4. Todaro, Michael P. and Stephen, C. Smith; *Economic Development*; Pearson Education

RB5. Dhingra, I. C.; *The Indian Economy; Environment and Policy*; Sultan Chand and Sons  
Shukal, M.B.; *Indian Economy*; Taxmann Publication

**Course outcomes (COs):**

Upon successful completion of the course a student will be able to

	Course Outcome
CO-1	Understand the basic features of Indian economy
CO-2	Learn various policy regimes with their advantages and limitations
CO-3	Explain difference between growth and development and their linkages
CO-4	Analyze the trends in various sectors of Indian economy
CO-5	Understand the tradeoff between Inflation and unemployment
CO-6	To formulate the strategies to deal with economic problems of India at macro level.

**CO-PO Mapping**

Cours e	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	-	-	1	-	1	1	1	-	-	-	3	3		
CO2	3	-	-	1	-	1	1	1	-	-	-	2	3		3
CO3	3	-	-	2	2	1	2	-	-	-	-	3	3		
CO4	2	-	-	3	-	1	2	-	-	-	-	2	3		2
CO5	3	-	-	2		1	1	-	-	-	-	1	3	2	
CO6	2	-	-	1	2			2			-	1		2	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: PROJ 505</b>			
<b>Course Name</b>	<b>: Project</b>			
<b>Semester /Year</b>	<b>: Vth Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>

L - Lecture T – Tutorial P – Practical C – Credit

### Course Objectives:

### Course Contents:

Project work has the following options (A) to (C). A viva-voce examination is mandatory for all options (A) to (C). The Project Report/Paper will have 20 marks to be awarded by a mentor designated by the Teacher in Charge (commerce teacher for presentation of report ) of the College. 40 marks will be based on viva and the 40 for the project report prepared to be evaluated appointed internal teacher along with by Project Report, along with any other external teacher designated by the university.

**A. Work Experience Report:** A student should be placed in any business establishment to do full time work as summer training, equivalent to 30 working days (or 6 weeks, with a 5 day week) such that s/he completes (8 hours a day@30 days) 240 hours during vacations and/or holidays (after Semester IV). As a student worker s/he should do any work assigned by the establishment. The work experience is intended to expose the student to day to day aspects of business so that s/he may be able to understand the real life meaning of any of the concepts exposed to during the learning in the class room. The report should be written in a minimum of 7000 to 8000 words in the words of the student to describe any of the aspects of business s/he has observed during the period of work experience. It may be hand written or typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with B.Com (Hons.) V semester examination. If a student fails to submit the report by **10th of october**, of V semester in B.Com (Hons.) final year his/her result will be withheld.

**B. Literature Review :** The student should select any Topic arising out of any of the papers s/he has studied and prepare a report based on the following secondary sources: a. Book and reports in the area. b. Journal and magazines, and their back issues. c. Business/economic news papers, and its back issues e. Internet / web based sources. f. Other innovative literature review project idea the mentor may assign. S/he should study the entire material chosen and understand its contents. S/he should do some research on the Topic /subject matter to gather background material related to the chosen text. This background material may also be based on Internet search of relevant and useful websites. The student may also conduct an Internet search to locate websites relevant to the topic and peruse them. S/he should gather data and information to the topic. S/he should be able to use Internet as a means of secondary information collection. S/he should be able to understand the topic based on the information collected. A student is expected to spend at least 100 hours on Internet search and 'self-learn' the use of Internet search engines by 'doing'. The student should also collect background information from literature search by scanning books, journals, magazines and newspapers to supplement the Internet search. The student is expected to spend at least 100 hours reading and understanding relevant literature and write a paper of a minimum of 2000 to 3000 words each. Two copies of each paper are to be prepared -one for the mentor for evaluation and the other for the student's record.

After understanding the text and its background s/he should write an essay in his /her own words to produce a

paper of a minimum 7000 to 8000 words for evaluation by the mentor. Two copies of the paper will be prepared, one for evaluation and one for the student's record. If a student fails to submit the report by **10<sup>th</sup> of October**, of V semester in B.Com (Hons.) final year his/her result will be withheld.

**C. Fieldwork Report:** The student may choose any topic from among the subjects s/he has studied s/he will have to devote time during summer vacations to collect data and information on the subject with a view to understanding the reality of the topic in real business environment. This may include visiting, meeting, talking to respondents or collecting information by means of interviews or questionnaires. S/he is expected to learn and understand the topic first hand and based on the understanding and collection of information the student is expected to write a report on the fieldwork of a minimum of 4000 to 5000 words in his/her own words. The student is expected to spend at least 200 to 300 hours in the field for collection of information. If a student fails to submit the report by **10th of October**, of V semester in B.Com (Hons.) final year his/her result will be withheld.

### Notes:

1. Choice of the option amongst A to C has to be decided by the Third week of January of Semester IV.
2. Allocation of topic or change of topic will be done by the mentor to whom a particular student has been Allocated. This process has to be completed by **15th of May** of Semester IV.
3. Synopsis to be submitted by the students to the their mentors by **second week of August**.
4. The work project shall be submitted by **10<sup>th</sup> of October**, V semester.
5. The student should submit two copies of the report typed on one side along with a soft copy of the report to the mentor concerned.
6. One tutorial per week is assigned for each mentor to discuss with the group of students assigned to him/her

### Marks breakup & important dates dates

Choice of the option amongst A to C has to be decided by the <b>1st week of May</b> .	Allocation of topic or change of topic will be done by the mentor to whom a particular student has been Allocated. This process has to be completed by <b>15<sup>th</sup> of May</b> of Semester IV.	Synopsis to be submitted by the students to the their mentors by <b>second week of August</b>	The work project shall be submitted by <b>15th October</b> , of V semester.
Marks of internal presentation of report(20)	Marks for project report (40)	Marks for Viva- Voce (40)	

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To understand the community needs, problems and social responsibility
CO-2	To develop competence in documentation and report writing
CO-3	Identify Methods of Data collection and pilot study
CO-4	To implement as per the requirement of the industry
CO-5	To apply the knowledge as per the requirement of the industry
CO-6	To draft of report

**CO-PO Mapping**

Course	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1			2	2	3	1	2				1	3		1
CO2			2	2		2	1	3				1			3
CO3	2			2	2	3	1	2				1	3	2	
CO4			3	3											3
CO5	1			3		1	1						2		
CO6	1		2	3	2									3	2

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b> : ACOG-601				
<b>Course Name</b> : Auditing and Corporate Governance				
<b>Semester /Year</b> : VIth Semester				
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

**Course Objectives:**

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

**Course Contents:**

**UNIT 1:**

**L+T = 10**

**Introduction: Auditing:** Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure– Vouching and verification of Assets & Liabilities.

**UNIT 2:**

**L+T = 12**

**Audit of Companies:** Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

**UNIT 3:**

**L+T = 10**

**Special Areas of Audit:** Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

**UNIT 4:**

**L+T = 16**

**Corporate Governance and social responsibility:** Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems noticed in various Corporate Failures. Codes & Standards on Corporate Governance Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

**UNIT 5:**

**L+T = 12**

**Business Ethics :** Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

**Text Books**

TB1. Kumar, Ravindra and Sharma, Veerendra; *Auditing: Principles and Practices*; Prentice Hall of India

TB2. Jha, Aruna; *Auditing*; Taxmann Publication

**Reference Books:**

RB1. Gupta, Kamal; *Contemporary Auditing*; Tata McGraw Hill

RB2. Pagare, Dinkar; *Principles and Practice of Auditing*; S Chand and Co.

RB3 .Tandon, B.N.; *Principles of Auditing*; S. Chand and Co.

RB4 .Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning

RB5. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To make the students familiarize with the basic auditing concepts, techniques, principles and audit procedure.
CO-2	To make the students familiarize with the legal aspects of auditor's qualifications/disqualifications, appointment/removal, rights and duties with various aspects of audit reports
CO-3	To make the students familiarize with the special areas of audit, their features, standards and recent practices of auditing.
CO-4	To analyze the special legal provisions related to the CSR practices, legal provisions and reforms of a Company.
CO-5	To understand various aspects of business ethics, approaches and practices.
CO-6	To plan and design the auditing and governance reports of the company.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3			1	2	1			1		1	3		1
CO2	3	3			1		1			1	1	1	3	1	2
CO3	3	3			1		1			1	1		3		2
CO4	3	3			1	3	1	3		1	1	1	3	1	1
CO5	3	3			1	2	1	3		1	2		3		1
CO6	1	1			1	2	1	3	1	1	2	1		1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: GSTX-602</b>			
<b>Course Name</b>	<b>: Goods and ServiceTax</b>			
<b>Semester /Year</b>	<b>: VIth Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

**Course Objectives:**

**To provide students with a working knowledge of principles and provisions of GST and Customs Law**

**Course Contents:**

**UNIT I:**

**L+T = 15**

**Introduction** : Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

**Unit II:**

**L+T = 15**

**Levy and collection of GST** : Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

**Unit III:**

**L+T = 12**

**Input Tax Credit** : Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

**UNIT IV:**

**L+T = 09**

**Procedures** : Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

**UNIT V:**

**L+T = 09**

**Special Provisions** : Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals

**Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly**

**Text Books**

TB1.Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications  
 TB2.Halakandhi, S., G.S.T ( Vastu and Sevakar) (Hindi) Vol-1, 2017

**Reference Books:**

RB1. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	Understand and acquire in depth knowledge about various concepts related to Goods and services tax.
CO-2	Explain the importance of (GST) in the Indian and global economy and its contribution to the economic development. And to explain the importance of Levy and collection of GST.
CO-3	Outline the provisions concerned with payment of Tax, interest, IDS, TCS, Refund and return and find probable solutions to problems in an ethical manner.
CO-4	Analyze the tax file returns using technology and can also act as a tax consultant in the tax planning and tax management
CO-5	To learn the special provisions of GST.
CO-6	To apply their knowledge for creating the GST project.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2			1	2	3			2	2	1	3	2	1
CO2	2	1					3			1	2		3	2	2
CO3	2	1			1	2	3			1	1	1	3	2	2
CO4	2	1				2	3			2	1		3	2	1
CO5	1	2			1	2	3			1	2	1	3	2	1
CO6	1	2	2	2	3	1					1	1		2	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course Code</b>	<b>: POIN-603</b>			
<b>Course Name</b>	<b>: Principles of Investment</b>			
<b>Semester /Year</b>	<b>: VIth Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### **Course Objectives:**

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection

### **Course Contents:**

#### **UNIT 1:**

**L+T = 16**

**The Investment Environment** : The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security Market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

#### **UNIT II**

**L+T = 10**

**Fixed Income Securities** Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

#### **UNIT III**

**L+T = 12**

**Approaches to Equity Analysis** : Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

#### **UNIT IV**

**L+T = 10**

**Portfolio Analysis and Financial Derivatives** Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives Markets in India

#### **UNIT V:**

**L+T = 12**

**Investor Protection** : Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

**Text Books**

TB1. Fischer and Jordan; *Security Analysis and Portfolio Management*; Pearson Education

TB2. Prassanna, Chandra; *Investment Analysis and Portfolio Management*; Tata McGraw Hill

**Reference Books:**

RB1. Graham, Benjamin; *Security Analysis*; Tata McGraw Hill

RB2. Kevin, S.; *Security Analysis and Portfolio Management*; Prentice Hall of India

RB3. C.P. Jones, *Investments Analysis and Management*, Wiley, 8 th ed.

RB4. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education

RB5. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	Understand the investment environment and various investment alternatives and how to value those investments.
CO-2	Demonstrate various fixed income securities investment alternatives in the market and apply the methods of valuation of fixed income securities risk.
CO-3	Apply various methods and approaches and models of evaluating Equity investments.
CO-4	Analyze contemporary measures of financial performance and risk and create appropriate portfolios.
CO-5	Assess the role of regulatory bodies in investor's protection and considerations in Investor grievances and their redressal system.
CO-6	To illustrate the methods of investing in Stock markets strategically

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	1				1	3	1	1	1	1	1	3		1
CO2	1	2				1	3	1	1	1	1		3	1	1
CO3	1	2				1	3	1		1		1	3		1
CO4	2	3				1	3	1		1	1		3		1
CO5	1	3				1	3	1	1	1		1	3	1	1
CO6	1	1		1	1	1	1	1	1		1				1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b>	<b>: FMIS-604</b>			
<b>Course Name</b>	<b>: Financial Markets, Institutions and Services</b>			
<b>Semester /Year</b>	<b>: VIth Semester</b>			
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

**Course Objectives:**

To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India

**Course Contents:**

**UNIT 1:**

**L+T = 12**

**Introduction Financial System and its Components** – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

**UNIT II:**

**L+T = 12**

**Financial Markets** : Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

**L+T = 12**

**UNIT III:**

**Financial Institution** :Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

**UNIT IV :**

**L+T = 12**

**Financial Services** : Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

**UNIT V :**

**L+T = 12**

**Leasing and hire–purchase** : Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

**Text Books**

TB1. Bhole, L. M.; *Financial Institutions and Markets*; McGraw Hill

TB2. Pathak, Bharati V.; *Indian Financial System*; Pearson Education

**Reference Books:**

RB1. Justin, Paul and Padmalatha, Suresh; *Management of Banking and Financial Services*; Pearson Education

RB2. Guruswamy, S.; *Financial Markets and Institutions*; McGraw Hill

RB3. Dhaneekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.

RB4. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.

RB5. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, **PHI Learning**

RB6. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To Understand the concept and role of Indian financial system
CO-2	To have an understanding of financial markets
CO-3	To have an understanding of financial institutions in India
CO-4	To analyze various financial services
CO-5	To evaluate the concept of Leasing, hire purchase and credit rating agencies.
CO-6	To design methods for educating people about Financial institutions, markets and services.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2					1	3		1	1		1	3		2
CO2	2					1	3	1	1	1		1	3		
CO3	2					1	3	1	1	1			3		
CO4	2					1	3	1	1		1	1	3		2
CO5	2			1		1	3	1	2		1	1	3	1	
CO6	1		1	1	1	1	2	1	1		1	1	2	2	2

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

<b>Course code</b> : ADPS-605				
<b>Course Name</b> : Advertising and Personal Selling				
<b>Semester /Year</b> : VIth Semester				
	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

L - Lecture T – Tutorial P – Practical C – Credit

### Course Objectives:

To familiarize students with the basic concepts, tools and techniques of advertising and personal selling

### Course Contents:

#### UNIT I:

**L+T = 14**

**Advertising** Introduction: meaning, nature and importance of advertising, Types of advertising Advertising objectives and audience selection, Setting of advertising budget, Media decisions: major media types and their merits and demerits, Factors influencing media choice.

#### UNIT II

**L+T= 12**

**Message Development** Message development, Advertising appeals, Advertising copy and elements. Measuring advertising effectiveness, Evaluating communication and sales effects, Pre-and Post-testing techniques.

Advertising Agency: role, types and selection of advertising agency, Ethical and legal aspects of advertising.

#### UNIT III:

**L+T = 12**

**Personal Selling:** Concept of personal selling, Types of selling, Sales person personality and motivation, Selling Process, Career opportunities in selling.

#### UNIT IV

**L+T = 12**

**Sales Management, Planning and Control:** An overview, Sales forecasting and its types, Sales Budgeting, Sales quota, Sales territories and its design

#### UNIT V

**L+T = 10**

**Management of Sales Force** Recruitment and selection, Training and development, Direction and supervision, Sales force motivation and compensation, Sales force performance appraisal.

**Text Books**

TB1. Belch, George E. and Belch, Michael A.; *Advertising and Promotion: An Integrated Marketing Communications*; Tata McGraw Hill

TB2. Richard, R. Still, Edward W. Cundiff and Norman P. Govoni; *Sales Management*; Pearson Education

TB3. William, J. Stanton and Rosann Spiro; *Management of Sales Force*; Tata McGraw Hill

**Reference Books:**

RB1. Burnett, Wells, and Moriatty; *Advertising, Principles and Practice*; Prentice Hall of India

RB2. Batra, Myers and Aakers; *Advertising Management*; Prentice Hall of India

RB3. Richard, H. Buskirk and Bruce, D. Buskirk; *Selling, Principles, and Practice*; Tata McGraw Hill

**Course outcomes (COs):**

**Upon successful completion of the course a student will be able to**

	Course Outcome
CO-1	To understand the concepts of personal selling
CO-2	To have an understanding of Sales Management, planning and control
CO-3	To apply steps involved in selling process.
CO-4	To analyze the understanding of sales planning and control.
CO-5	To evaluate the concept of sales force management.
CO-6	To design and draft an advertisement copy using their creative skills

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1		1			2	1	1	1	1	1	1	2	2	1
CO2	1		1			2	1	1	2		1	1	3	2	
CO3	1		1			2	1	1	2	1	1	1	2	2	2
CO4	1		1	3		2	1	1	2	1	1	1	2	2	
CO5	1		1			2	1	1	3	1	1	1	2	2	
CO6	1		1	2		1	1	1	2	1	1	1	2	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated