



List of Courses Focus on Employability/ Entrepreneurship/ Skill Development

Department : Commerce

Programme Name : B.Com., M.Com. and Ph.D.

Academic Year : 2023-24

List of Courses Focus on Employability/ Entrepreneurship/Skill Development

Sr. No.	Course Code	Name of the Course	(Semester-I)
01.	COUAMJT1	Financial Accounting	
02.	COUAMNT1	Business Organisation	
03.	COUAMNT2	Introduction to the Indian Financial System	
04.	COUAMDT1	Fundamentals of Book Keeping and Accounting	
05.	COUAMDT2	Introduction to Indian Tax System	
06.	COUAMDT3	Financial Literacy	
07.	COUASET1	Introduction to Stock Market	
08.	COUASET2	Statistics for Business	
09.	COUASET3	Introduction to E-commerce	
			(Semester-II)
10.	COUBMJT1	Corporate Accounting	
11.	COUBMNT1	Business Communication	
12.	COUBMNT2	Principles of Management	
			(Semester-III)
13.	COUCMJT1	Cost Accounting	
14.	COUCMJT2	Business Economics	
15.	COUCMNT1	Business Environment	
16.	COUCMNT2	Office Automation & MIS	
			M.Com.
			(Semester-I)
01.	COPATT1	Organizational Behaviour	
02.	COPATT2	Accounting for Financial Institutions	
03.	COPATT3	Managerial Economics	
04.	COPATT4	Advanced Business Statistics and Data Processing	
05.	COPATD1	Accounting Theory	
06.	COPATD2	Corporate Finance	
07.	COPATD3	Human Resource Planning and Development	



08.	COPATD4	Marketing Management
		(Semester-II)
09.	COPBTT1	Organisational Theory
10.	COPBTT2	Computer Applications in Business
11.	COPBTT3	Accounting for Managerial Decisions
12.	COPBTC1	Research Methodology
13.	COPBTD1	Corporate Financial Reporting
14.	COPBTD2	Forex and Risk Management
15.	COPBTD3	Compensation Management and Employee Welfare Laws
16.	COPBTD4	Marketing Research
		(Semester-III)
17.	COPCTT1	Strategic Management
18.	COPCTT2	Advanced Tax Planning and Tax Management
19.	COPCTD1	Government Accounting
20.	COPCTD2	Forensic Accounting, Auditing and Investigation
21.	COPCTD3	Behavioural Finance
22.	COPCTD4	Financial Services
23.	COPCTD5	Skill and Competency Management
24.	COPCTD6	Strategic Human Resource Management
25.	COPCTD7	Service Marketing
26.	COPCTD8	Agricultural Marketing
27.	COPCTO1	Life Skills and Communication
		(Semester-IV)
28.	COPDTT1	Corporate Governance & Business Ethics
29.	COPDDC1	Dissertation & Field Work
30.	COPDTD1	Advanced Accounting
31.	COPDTD2	Cost Audit, Standard and Management Audit
32.	COPDTD3	Strategic Financial Management
33.	COPDTD4	Financial Derivatives
34.	COPDTD5	Management of Industrial Relations
35.	COPDTD6	Industrial Psychology
36.	COPDTD7	Consumer Behaviour
37.	COPDTD8	Supply Chain Management and Logistics
38.	COPDTO1	Government and Business



Scheme and Syllabus

Colour Codes		
Name of the Subjects	Yellow	
Employability Contents	Green	
Entrepreneurship Contents	Light Blue	
Skill Development Contents	Pink	

Syllabus for 04 Year UG Programme (with Multiple Entry – Exit Option 2023-24)

FIRST YEAR – FIRST SEMESTER (20 Credits)

Syllabus Structure at a Glance

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				Level of Course	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	Sub-Total	
MAJOR	COUAMJT1	Financial Accounting	3	1	0	4	2	30	70	100	The Course shall be taken by students of Commerce.
MINOR (Any One)	COUAMNT1	Business Organisation	3	1	0	4	2	30	70	100	The Course shall be taken by the students of: <ul style="list-style-type: none"> Commerce (only 120 Students) Another department of GGV (only 120 Students)
	COUAMNT1	Introduction to the Indian Financial System	3	1	0	4	2	30	70	100	
Multi-Disciplinary Course (MDC) (Any One)	COUAMDT1	Fundamental of Book-Keeping & Accounting	2	1	0	3	1	30	70	100	The Course shall be taken by students who are from non-Commerce discipline in 10+2.
	COUAMDT2	Introduction to Indian Tax System	2	1	0	3	1	30	70	100	
	COUAMDT3	Financial Literacy	2	1	0	3	1	30	70	100	
Ability Enhancement Course (Any One)		--				2	1	30	70	100	The students shall have to take one of the language disciplines offered by GGV.
Skill Enhancement Course (SEC) (Any One)	COUASET1	Introduction to Stock market	2	1	0	3	1	30	70	100	The students shall have to take any of the courses offered by GGV.
	COUASET2	Statistics for Business	2	1	0	3	1	30	70	100	
	COUASET3	Introduction to E-Commerce	2	1	0	3	1	30	70	100	
Value Added Course-1 VAC – 1		--				2	1	30	70	100	The students shall have to take the course offered by GGV.
Value Added Course-2 VAC - 2		--				2	1	30	70	100	

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NAME OF THE COURSE: FINANCIAL ACCOUNTING

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: FIRST

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major Course	COUAMJT1	2	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objectives: The course objectives include:

1. Providing students with a theoretical framework for understanding financial accounting.
2. Teaching the accounting process, from recording transactions to preparing trial balances.
3. Explaining the concepts of revenue and business income and their measurement.
4. Covering the accounting treatment and valuation of special transactions and events.
5. Preparing financial statements for sole proprietorships.
6. Discussing accounting for departments and leases, including relevant standards.
7. Enhancing students' ability to analyse and apply Generally Accepted Accounting Principles (GAAP).
8. Introducing students to the impact of depreciation and inventory valuation on business income.


Course Outcome: On successful completion of the course, the students will be able to

- CO1** Understand the theoretical framework of accounting as well accounting standards.
- CO2** Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- CO3** Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- CO4** Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- CO5** Outline the emerging trends in the field of accounting.

Unit	Content	Lectures (Hours)	CO
I	<p>Theoretical Framework:</p> <ol style="list-style-type: none"> 1. Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting. 2. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts. 	12	CO1


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Unit	Content	Lectures (Hours)	CO
	<p>3. Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles (GAPP), Fundamental Accounting Assumptions as per AS 1.</p> <p>4. Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope.</p>		
II	<p>Accounting Process and Business Income: Accounting Process: From the recording of a business transaction to the preparation of trial balance including adjustment, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and accounting treatment of GST (with Introduction of Financial Statements).</p> <p>Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. Revenue recognition with reference to AS-9.</p>	12	CO2
III	<p>Accounting Treatment and Valuation of Special Transactions and Events: Accounting for Property, Plant and Equipment: Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26.</p> <p>Accounting for Valuation of Inventory: Valuation of Inventory with reference to AS-2. Impact of inventory valuation on measurement of business income by using Periodic inventory systems and Perpetual inventory systems.</p> <p>Accounting for Joint Ventures: Introduction, Meaning and Characteristics of Joint Venture, Accounting procedure for joint venture transactions, various methods for joint venture accounting. Recording of Transaction by only one partner, by all partners and making of memorandum joint venture account.</p>	12	CO1; CO2
IV	<p>Financial Statements of Sole Proprietorship: Preparation of Financial Statements of Sole Proprietorship including Final Accounts with Adjustment.</p>	12	CO3
V	<p>Accounting for Departments and Leases:</p> <p>1. Accounting for Departments (excluding Mark-up Account).</p> <p>2. Accounting for Leases with reference to AS-19.</p>	12	CO3; CO4


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Suggested Readings:

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2019). "Accounting: Text and Cases" - McGraw-Hill Education India.
2. Batra, J. K. (2018). "Accounting and Finance for Non-finance Managers" - Sage Textbook.
3. Bhattacharyya, A. K. (2021). "Essentials of Financial Accounting," 6th ed. - PHI Learning.
4. Narayanaswamy, R. (2020). "Financial Accounting: A Managerial Perspective," 7th ed. - PHI Learning.
5. Dam, B. B., & Gautam, H. C. (2011). "Financial Accounting" - Gayatri Publications, Guwahati.
6. Goldwin, N., Alderman, W., & Sanyal, D. (2016). "Financial Accounting" - Cengage Learning, Boston.
7. Goyal, B. K., & Tiwari, H. N. (2021). "Financial Accounting" - Taxman Publication, New Delhi.
8. Horngren, C. T., & Philbrick, D. (2014). "Introduction to Financial Accounting" - Pearson Education, London.
9. Kumar, A. (2018). "Financial Accounting" - Singhal Publication.
10. Lal, J., Srivastava, S., & Abrol, S. (2017). "Financial Accounting Text & Problems" - Himalaya Publishing House, Mumbai.
11. Lt Bhupinder. (2020). Financial Accounting – Concepts and Applications. Cengage.
12. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.
13. Monga, J. R., & Bahadur, R. (2022) Financial Accounting: Concepts and Applications. Scholar Tech Press, New Delhi.
14. Mukherjee. (2022). Financial Accounting. Oxford University Press
15. Sah, R. K. (2019). Concept Building Approach to Financial Accounting. Cengage Learning India Pvt. Ltd.
16. Sehgal, A., & Sehgal D. (2021). Fundamentals of Financial Accounting. Taxman.
17. Sehgal, D. (2022). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.
18. Shah, P. (2019). Financial Accounting for Management. Oxford University Press
19. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). Advanced Accounts. Vol.-I. Sultan Chand Publishing, New Delhi.
20. Tulsian, P. C. (2023). Financial Accounting. S Chand Ltd., New Delhi.

Note: Latest edition of the text books should be used.


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NAME OF THE COURSE: BUSINESS ORGANISATION

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: FIRST

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	COUAMNT1	2	4	60

Pedagogy: Classroom lectures, tutorials, Group discussions, Seminar, Case studies, etc.,

Course Objectives: To acquaint learners with the basics of Business concepts and functions, and forms of Business Organization.

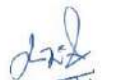
Course Outcome: After completion of the course, learners will be able to:

- CO1** Distinguish and explain each form of business and examine the dynamics of the most suitable form of business organization in different situations.
- CO2** Evaluate the various elements affecting the business environment.
- CO3** Analyse business models for different organizations.
- CO4** Record and report emerging issues and challenges of business organizations.
- CO5** Defend changes in the working pattern of modern organizations.

Unit	Content	Lectures (Hours)	CO
I	<p>Concept of Business: Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business.</p> <p>Choice and Forms of Business Organisation- Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership – Meaning, Characteristics, Advantages and Disadvantages.</p> <p>Joint Stock Company– Meaning, Characteristics, Advantages and Disadvantages;</p>	8	CO1
II	<p>Sole Proprietorship: Formation, Registration and Management;</p> <p>Co-operative Society: Types of Co-operative Society, Incorporation of Co-operative Societies, Application of different processes of Management in Cooperative Sector – Production, Human Resource Management, Marketing & Finance.</p>	12	CO2
III	<p>Partnership Firm: Types of Partnership; Partners; Formation of Partnership- Necessities as Partnership Act-1932, Partnership Deed, Registration of Partnership Firm.</p>	15	CO3


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Unit	Content	Lectures (Hours)	CO
	Limited Liability Partnership: Composition of a Limited Liability Partnership, Designated Partner, LLP Agreement; Responsibilities of partners in a Limited Liability Partnership, LLP Registration Process; Forms- FiLLiP, RUN LLP, Form 3, Form 8, Form 11, Form 24 Difference between LLP and general partnership.		
IV	Joint Stock Company: Types/ Classification of Companies; Process of Incorporation of a Private Company; Steps for Incorporation of Public Company; Promotion of a Company. Incorporation of One Person Company. Charter Documents of Companies - Memorandum of Association, Articles of Association- with Contents (as per Companies Act, 2013).	15	CO3
V	Start-ups: Meaning, Startup India Policy, Eligibility for becoming a Startup Company, Process of Recognition as Startups.	10	CO4 & CO5

Suggested Readings:

1. Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). Organisation and Management: A Critical Text. Cengage Learning.
2. Jain, D.K. Law & Procedure of Limited Liability Partnership.
3. A.K. Majumdar, Dr. G.K. Kapoor, Sanjay Dhamija Company Law and Practice; Taxmann
4. Vijaya Kumar Ivaturi, et al The Manual for Indian Startups.
5. Basu, C. R. (2017). Business Organisation and Management. McGraw Hill Education.
6. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications
7. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
8. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.

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NAME OF THE COURSE: INTRODUCTION TO INDIAN FINANCIAL SYSTEM**PROGRAMME: B.COM. (HONS.)****YEAR: FIRST****SEMESTER: FIRST**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	COUAMNT2	2	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,**Course Objectives: The course objectives include:**

1. Providing students with an overview of the Indian financial system.
2. Explaining the historical development of India's financial system.
3. Introducing students to financial institutions, including commercial banks, non-banking institutions, and regulatory bodies.
4. Covering financial markets, including money markets and capital markets.
5. Discussing various financial services and their classifications.
6. Highlighting the role of regulatory institutions like RBI, NABARD, and SEBI in economic development.
7. Emphasizing
8. the importance of the financial system in promoting economic development.


Course Outcome: On successful completion of the course, the students will be able to:

- CO1** Understand about India's financial system and its the historical context.
- CO2** Understand the fabrication of Indian Financial markets.
- CO3** Understand the concepts of Money Market and Capital Market.
- CO4** Examine the Financial Services Industry
- CO5** Functioning of different players in financial market including Regulators.

Unit	Content	Lectures (Hours)	CO
I	Overview of Indian financial system: Tracing the history of Indian financial system, components of Indian financial system, constitution of Indian financial system to economic development.	10	CO1
II	Financial institutions: Commercial Banking - Nationalization of commercial Banks, Narasimhan Committee Report, Structure of Commercial Banks in India, Functions, Asset structure of Commercial banks. Sources of funds. Investment of funds. Investment policy, NPA's. Non-Banking Institutions - SFC's SIDC's LIC, Mutual funds, EXIM Bank- Constitution, objectives and functions.	12	CO2


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Unit	Content	Lectures (Hours)	CO
III	Financial market: Money Market - Components, Characteristics of a developed money market. Functions and Instruments. Capital market - Primary & Secondary - Meaning, Objectives, Functions, Components of Capital Market, Instruments Traded, Methods of Marketing Securities, and Components of primary market. Intermediaries, Stock Market, Stock Exchange, NSE, BSE, Derivatives.	14	CO3
IV	Financial services: Classification - Fund Based, Non Fund Based and Modern Services - Hire Purchasing -Leasing - Portfolio Management - Merchant Banking - Factoring. Debt management.	12	CO4
V	Regulatory institutions: RBI - Organisation, objectives, role and functions, monetary policy of RBI, NABARD, SEBI - Organisation and Objectives.	12	CO5

Suggested Readings:

1. M. Y. Khan - Indian financial System, Tata McGraw Hill
2. L.M. Bhole - Financial institutions & markets, Tata McGraw Hill.
3. Dr. Garima Kaneria, Dr. Mukesh Agarwal, Surbhi Umesh Rathod, Dr. Nazia Jamal, Dr. Pratheep K- Indian Financial System & Capital Market, Infinity Publication Pvt. Ltd
4. P.N. Varshney & D.K., Mittal - India Financial Systems, Sultan Chand & Sons.
5. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta - Indian Financial System, Kalyani Publishers.
6. Gordan & K. Natarajan - Financial Markets & Services, Himalaya Publishing House.

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NAME OF THE COURSE: FUNDAMENTALS OF BOOK KEEPING AND ACCOUNTING**PROGRAMME: B.COM. (HONS.)****YEAR: FIRST****SEMESTER: FIRST**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	COUAMDT1	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,**Course Objective:**

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.


Course Outcome: - After completion of the course, learners will be able to:

- CO1** Understand the objectives and importance of accounting and also, they will have knowledge on different accounting standards and practices applicable to the different entities in India.
- CO2** Record business transaction in journals, ledger and trial balance.
- CO3** Understand the importance of financial statements and how to prepare the profit and loss statement; trading account; income and expenditure account and a balance sheet.
- CO4** Practically record the transactions in computers using software.
- CO5** Defend changes in the working pattern of modern organisations.

Unit	Content	Lectures (Hours)	CO
I	Introduction of Book-keeping and Accounting: Meaning, Importance and Need; Accounting information: meaning, users and utilities, sources of accounting information. Conceptual Framework of Accounting: –Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; Capital receipts and expenditures; Revenue receipts and expenditures; Accounting Concepts & Conventions; Meaning of GAAP (Generally Accepted Accounting Principles); Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope).	10	CO1


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Unit	Content	Lectures (Hours)	CO
II	Fundamentals of Double Entry Book-keeping System: Meaning, Advantage and comparison with conventional accounting system; Classification of Accounts: Personal, Real and Nominal Accounts; Rules of debit and credit; Meaning and analysis of transactions using accounting equation; Source documents required for Accounting: Vouchers, petty cash and cash vouchers, cash and credit memo, debit and credit note, Pay-in slip, withdrawal slip, Cheque.	12	CO2
III	Recording of transactions: Preparation of journal, special purpose books, cash book (including bank transactions), Purchase book and Sales Book; Preparation of Ledger & Trial Balance (Simple Problems). Bank Reconciliation Statement- Meaning, need and preparation. Detection and Rectification of Errors.	11	CO3
IV	Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; Financial statement of Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account (Simple Problems).	12	CO4

Suggested Readings:

1. Shukla, S.M.. Financial Accounting. Sahitya Bhawan Publications. Agra
2. Goyal & Tiwari. Financial Accounting. Taxmann Publication. New Delhi
3. Tulsian &Tulsian. Financial Accounting. S. Chand Publication. New Delhi.
4. Gupta, R.L and Radhaswamy, M. Financial Accounting; Sultan Chand and Sons, New Delhi.

Note: Latest edition of the text books should be used.



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NAME OF THE COURSE: INTRODUCTION TO INDIAN TAX SYSTEM

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: FIRST

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	COUAMDT2	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To provide students with conceptual knowledge of tax laws in India and to create an understanding of the Income tax, GST framework as well as taxes levied by State Government and Local Bodies


Course Outcome: After completion of the course, students will able to:

- CO1** Understand the basics of Taxation and various structures & central and state powers of Taxation.
- CO2** GST Laws and develops an understanding of its structure with an emphasis on GST Premise
- CO3** Understand the basics of excise duty.
- CO4** Understand the basics of income tax in India & Computation of Income from salary.

Unit	Content	Lectures (Hours)	CO
I	INTRODUCTION: Meaning of Tax, Taxation–Types of Tax, Differences between Direct and Indirect Tax, Objectives of Tax, Concerned authorities (CBDT and CBIC), Central and State Powers of Taxation, Distribution of Revenues between Centre and States (Schedule VII of the Constitution of India) - Constitutional Provisions.	8	CO1
II	INTRODUCTION TO GOODS AND SERVICES TAX: Overview of GST, Genesis of GST in India, Concept of GST, Dual GST Model, Salient features of GST, Benefits of GST, Taxes Subsumed and Not Subsumed by GST, Structure of GST- SGST, CGST, UTGST and IGST; Levy and collection of GST; Constitutional provisions; GST Compensation Cess. GST Council: Introduction- Need- Structure- Recommendations- Features- Article 279A of Constitution of India.	15	CO2
III	EXCISE DUTY AND ITS PROVISIONS: Overview of Excise duty, Types of Excise duty, Excise duty before and after GST, Excise Duty on petroleum and liquor. Point of differences between excise duty and GST.	14	CO1 & CO3


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Unit	Content	Lectures (Hours)	CO
	TAXES OF THE STATE GOVERNMENT AND LOCAL BODIES: Tax on Professions, Trade and Callings; Motor Vehicles' Tax; Tax on Electricity; Stamp Duty; Land Revenue and other taxes; Tax on Land and Buildings (Property Tax); Entertainment Tax.		
IV	INCOME TAX: Introduction, Basic Definitions, Financial year and assessment year. Income tax slabs, Exempted income, Income tax Calculation- Salary Income.	8	CO4

Suggested Readings:

1. V. P. Gaur & D. B. Narang: Income Tax – Law & Practice; Kalyani Publishres, Ludhiana
2. Ahuja, Girish & Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
3. H. C. Mehrotra: Income Tax Law; Sahitya Bhawan, Agra
4. Pagore, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi
5. V. K. Singhania: Students' Guide to Income Tax, Taxman Publications (P) Ltd. Delhi
6. Singh R. K. & A. K. Garg: Aaykar Vidhan Aur Lenkhe; Swati Pub., Meerut
7. Singh R. K. & A. K. Garg: Income Tax Law and Accounts; Swati Pub., Meerut
8. CA Sanjay M Dhariwal : Goods and Services Tax
9. CA (Dr) K. M Bansal: GST & Customs Law, Taxmann's Publications.
10. Indirect Taxes: V.S.Datey ; Taxmann Publications Private Limited
11. Dr. Girish Ahuja and Dr. Ravi Gupta: Systematic approach to Indirect taxation including GST and Customs.

Note: Latest edition of the text books should be used.


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NAME OF THE COURSE: FINANCIAL LITERACY

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: FIRST

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	COUAMDT3	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The course aims to offer an integrated approach to understand the concepts and applications of financial planning.


Course Outcome: - After completion of the course, learners will be able to:

- CO1** Describe the importance of financial literacy and list out the institution;
- CO2** Prepare financial plan and budget and manage personal finances;
- CO3** Open, avail, and manage/operate services offered by banks;
- CO4** Plan for life insurance and property insurance;
- CO5** Select instrument for investment in shares.

Unit	Content	Lectures (Hours)	CO
I	Introduction Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	14	CO1
II	Financial Planning and Budgeting Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National financial planning and preparing budget; Budget surplus and Budget deficit.	15	O2
III	Banking Services: Types of banks; Banking products and services - Various services offered by banks; Types of bank deposit accounts - Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans - short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks; Banking complaints and Ombudsman.	10	O3


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Unit	Content	Lectures (Hours)	CO
IV	Protection and Investment Related Financial Services: Life Insurance Policies- Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance. Property Insurance Policies offered by various general insurance companies. Investment avenues in Equity and Debt Instruments, Mutual Funds.	6	CO4 & CO5

Suggested Readings:

1. Avadhani V.A.(2019) Investment Management Mumbai Himalaya Publishing House Pvt. Ltd.
2. Chandra,P.(2012)Investment Game: How to win. New Delhi; Tata Mc GrawHill
3. Kothari,R.(2010). Financial services in India; Concepts and Application, New Delhi, Sage Publications INDIA Pvt Ltd.
4. Zokaityte, A (2017). Financial literacy Education. Palgrave Mcmillan.
5. Financial Literacy Hand Book SEBI.

Note: Latest edition of the text books should be used.


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NAME OF THE COURSE: INTRODUCTION TO STOCK MARKET

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: FIRST

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	COUASET1	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to acquaint students with the different terminologies, and strategies, related to investment in the stock market trading on the stock exchange.


Course Outcome: - To impart working knowledge on the stock market to students from other disciplines. After completion of the course, learners will be able to:

- CO1** Explain the basic concept of securities market;
- CO2** Practice trading on stock market;
- CO3** Analyze the legal framework of securities market;
- CO4** Explain different segment of Stock Exchange;
- CO5** Understand and perform demat trading

Unit	Content	Lectures (Hours)	CO
I	Basics of Investment & Investment Environment: Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Development of Securities market in India. Primary Market, Secondary Market and Derivative Market.	12	CO1
II	Market Participants: Stock Broker, Investor, Depositories, Clearing House, Speculator, Hedger, Arbitrators, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information.	11	CO2
III	Functionaries on Stock Exchanges: Brokers, Sub Brokers, Brokerage houses, Market Makers, Jobbers, Portfolio Consultants, Institutional Investors. Stock Market Terminologies: - Limit order, bull Market, bear market, delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Pricing of Issues; Offer Documents;	11	CO3


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Unit	Content	Lectures (Hours)	CO
IV	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection: - Grievances concerning stock exchange and dealings and their removal; Demat Trading: Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading.	11	CO4 & CO5

Suggested Readings:

1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
5. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.
6. SEBI Regulations from SEBI Website.

Note: Latest edition of the text books should be used.


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NAME OF THE COURSE: STATISTICS FOR BUSINESS

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: FIRST

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	COUASET2	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.

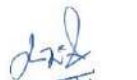
Course Outcome: - After completion of the course, learners will be able to:

- CO1** Explain the basic concept of statistics;
- CO2** Understand the meaning and various tools of measurement of central tendency in statistics;
- CO3** Understand the basic concept of measurement of dispersion in statistics and the various tools used.
- CO4** Understand the relationship between two variables with the help of various tools in statistics;

Unit	Content	Lectures (Hours)	CO
I	Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization; Methods of Investigation- Census and Sampling; Collection of Data- Primary and Secondary Data; Editing of Data; Classification of data- Univariate, Bivariate and Multivariate data; Time Series and Cross-Sectional data; Frequency Distribution and Statistical Series, Tabulation of Data; Diagrammatical and Graphical Presentation of Data.	12	CO1
II	Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean, Moving Average, Quartile, Percentile, Decile.	11	CO1
III	Dispersion – Range, Inter Quartile Range, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Skewness: Test of Skewness, Its Importance, Co-efficient of Skewness.	11	CO2


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Unit	Content	Lectures (Hours)	CO
IV	Correlation- Meaning, Application, types and degree of correlation, Methods -Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	11	CO3

Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.
5. Stine and Foster, Statistics for Business (Decision making and Analysis), Pearson.
6. S.P. Gupta, Statistical Methods, Sultan Chand & Sons.
7. Levin and Rubin, Statistics for Management, Pearson.

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NAME OF THE COURSE: INTRODUCTION TO E-COMMERCE

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: FIRST

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	COUASET3	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The course aims to enhance skills for effective and contemporary applications of E-Commerce.


Course Outcome: After completion of the course, learners will be able to:

- CO1** Describe the challenging needs of the society in the field of E-commerce;
- CO2** Identify various activities and operations in the context of online transactions;
- CO3** Describe various e-payment systems;
- CO4** Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000.

Unit	Content	Lectures (Hours)	CO
I	Introduction to E-Commerce <ol style="list-style-type: none"> 1. Concepts and significance of E-commerce. 2. Driving forces of E-commerce. 3. E-commerce business models. 4. Functions of E-Commerce. 5. Types of E-Commerce. 6. E-Commerce Systems and Prerequisites. 7. Scope of E-Commerce. 8. E-Commerce Models. 9. E-Commerce Activities and Operations. 10. Various manpower associated with E-commerce activities. 11. Types of E-Commerce Providers and Vendors. 12. Modes of operations associated with E-Commerce. 13. E-Commerce applications in various industries. 14. E-marketing, E-tailing, online services, e-auctions, online portal, online learning, e-publishing, and e-entertainment. 15. Online shopping. 	20	CO1
II	E-payment System <ol style="list-style-type: none"> 1. E-payment Methods: Debit card, Credit card, Smart cards, E-Money, E-Wallets. 2. Digital signatures: Procedures and legal position. 3. Payment gateways. 4. Online banking concepts and importance. 5. Electronic fund transfer. 	13	CO2 & CO3


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Unit	Content	Lectures (Hours)	CO
	6. Automated Clearing House. 7. Automated Ledger Posting. 8. Emerging modes and systems of E-payment (M-Paisa, PayPal, and other digital currency). 9. UPI Apps, Aadhar Enabled Payment Systems, BHIM App. 10. E-payments risks.		
III	1. Security and Legal Aspects of E-commerce 2. E-commerce security: Meaning and issues. 3. Security threats in the E-commerce environment. 4. Security intrusions and breaches. 5. Attacking methods like hacking, sniffing, cyber-vandalism, etc. 6. Technology solutions: Encryption.	12	CO4

Suggested Readings:

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: An Introduction to the whats and hows of E-commerce. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
2. Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. Delhi: PHI Learning.
3. Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.
4. Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co.
5. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.
6. Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International.
7. Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: Prentice Hall of India Pvt. Ltd.
8. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing.
9. Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.
10. P.T. Joseph, S. J. (2019). E-Commerce: An Indian Perspective. New Delhi: PHI Learning Pvt. Ltd.
11. Ram Akshya, CA (2021). E-Commerce Operators (Law, Policy & Procedures). New Delhi: Bharat Law House Pvt. Ltd.

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GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
(A Central University)



DEPARTMENT OF COMMERCE
(School of Studies in Commerce & Management)

Syllabus for 04 Year UG Programme

with Multiple Entry – Exit Option 2023-24


As per the National Curriculum Framework of UGC for 04 Years Undergraduate Programs with Multiple Entry-Exit option 2023-24

FIRST YEAR

SECOND SEMESTER (20 Credits)


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Syllabus for 04 Year UG Programme (with Multiple Entry – Exit Option 2023-24)

FIRST YEAR – SECOND SEMESTER (20 Credits)

Syllabus Structure at a Glance

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				Level of Course	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	Sub-Total	
MAJOR	COUBMJT1	Corporate Accounting	3	1	0	4	2	30	70	100	The Course shall be taken by students of Commerce.
MINOR (Any One)	COUBMNT1	Business Communication	3	1	0	4	2	30	70	100	The Course shall be taken by the students of: <ul style="list-style-type: none"> Commerce (only 120 Students). Another department of GGV (only 120 Students).
	COUBMNT2	Principles of Management	3	1	0	4	2	30	70	100	
Multi-Disciplinary Course (MDC) (Any One)	COUAMDT1	Fundamental of Book-Keeping & Accounting	2	1	0	3	1	30	70	100	The Course shall be taken by students who are from non-Commerce discipline in 10+2.
	COUAMDT2	Introduction to Indian Tax System	2	1	0	3	1	30	70	100	
	COUAMDT3	Financial Literacy	2	1	0	3	1	30	70	100	
Ability Enhancement Course (AEC)		--				2	1	30	70	100	The students shall have to take one of the language disciplines offered by GGV.
Skill Enhancement Course (SEC) (Any One)	COUASET1	Introduction to Stock market	2	1	0	3	1	30	70	100	The students shall have to take any of the courses offered by GGV.
	COUASET2	Statistics for Business	2	1	0	3	1	30	70	100	
	COUASET3	Introduction to E-Commerce	2	1	0	3	1	30	70	100	
Value Added Course-3 VAC – 3		---				2	1	30	70	100	The students shall have to take the course offered by GGV.
Value Added Course-4 VAC – 4		----				2	1	30	70	100	

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NAME OF THE COURSE: CORPORATE ACCOUNTING

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: SECOND

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major Course	COUBMJT1	2	4	60

Pedagogy: Interactive Lectures, Case Studies and Problem-solving, Group Discussions and Activities, Software Applications, Presentation.

Course Objectives: The course objectives include:

1. Equip students with a fundamental understanding of corporate accounting principles and practices.
2. Develop the ability to prepare and interpret financial statements of companies, including one-person companies.
3. Cultivate critical thinking and problem-solving skills in applying accounting standards to corporate transactions.
4. Familiarize students with the legal framework and ethical considerations associated with corporate reporting.
5. Introduce students to the concepts of internal reconstruction, amalgamation, and financial reporting requirements.
6. Describe the rationale, merits, and demerits of issuing bonus shares for a company.
7. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software.
8. Prepare balance sheet after Internal Reconstruction of company.
9. Analyze the case study of major amalgamations of companies in India.
10. Describe the process of e-filing of annual reports of companies.

Course Outcome: - After completion of the course, learners will be able to:

- CO1 Explain the theoretical and regulatory framework governing corporate accounting.
- CO2 Prepare and interpret financial statements of companies as per relevant accounting standards.
- CO3 Analyze the impact of internal reconstruction and amalgamation on financial statements.
- CO4 Understand and appreciate the significance of corporate governance and ethical practices in financial reporting.
- CO5 Identify and apply relevant accounting standards to various corporate transactions


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Unit	Content	Lectures (Hours)	CO
I	<p>1.) Introduction to Corporate Accounting: - Records of accounts to be maintained by a company.</p> <p>2.) Accounting for Share Capital & Debentures: - (A) Accounting for Share Capital: Types of shares; Issue of Shares; Accounting Treatment of Premium, Buy-back of Shares; Bonus Shares; Rights Issue, ESOPs, ESPS, Sweat Equity Shares; Underwriting; and Accounting for Book Building. Redemption and Conversion of preference shares. (B) Accounting for Debentures: Accounting Treatment of Issue of Debentures, Debenture Redemption Reserve, Redemption of Debentures and Conversion of Debentures into Shares. Deferred Tax. [In reference to Relevant Accounting Standards (AS and Ind AS)]</p>	12	CO1 & CO5
II	<p>Preparation of Financial Statements of Companies: - Preparation and Presentation of Financial Statements; Quarterly, Half yearly and Annual Financial Statement pursuant to Listing Regulations; Depreciation provisions and Reserves; Determination of Managerial Remuneration, various disclosures under the Companies Act, 2013, Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities.</p>	12	CO2 & CO5
III	<p>Amalgamation & Internal Reconstruction of Companies: - 1.) Amalgamation of Companies: Concepts, Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103. 2.) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.</p>	12	CO1 & CO3


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Unit	Content	Lectures (Hours)	CO
IV	Accounts of Holding Companies/Parent Companies: <ul style="list-style-type: none"> Understanding holding and subsidiary companies. Consolidated financial statements and their components (as defined by AS-21/ Ind AS-110) for a single subsidiary company with Eliminating inter-company transactions from consolidated statements. Accounting for various items in consolidated statements, such as: Minority interest, Goodwill, Dividends, Bonus shares, Pre-acquisition profits/Reserves and losses, Unrealized Profit, Contingent liabilities, Revaluation of assets, Preference Share Capital/ Debentures in Subsidiary Company and Miscellaneous Expenditures. 	12	CO3 & CO5
V	Liquidation of Companies Under Company act 2013: - <ul style="list-style-type: none"> Liquidation meaning and methods; Court-ordered (Tribunal) vs. voluntary liquidation processes; Roles of the liquidator and list of contributories; Order of settling claims, including preferential creditors. Preparing financial statements for liquidation [Statement of Affairs, Deficiency/Surplus account (List H), Liquidator's Final Statement of Account; B List Contributories; Receiver for Debenture Holders]. 	12	CO1 & CO4

Suggested Readings:

- Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. New Jersey: John Wiley & Sons.
- Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
- Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
- Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.
- Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
- Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
- Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
- Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication.
- Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. New Delhi: Chand Publishing.

Note: Latest edition of the text books should be used.



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NAME OF THE COURSE: BUSINESS COMMUNICATION

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: SECOND

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	COUBMNT1	2	4	60

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies etc.,

Course Objective: The course aims to enhance written and verbal communication presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment

Course Outcome: - After completion of the course, learners will be able to:

- CO1 Realize the significance of effective communication in business.
- CO2 Learn business vocabulary and understand varied ways/methods to present business plans.
- CO3 Gain knowledge on drafting of official letters and documents.
- CO4 Develop appropriate skills for digital platforms.
- CO5 Develop appropriate skills for report writing and different ways of documentation

Unit	Content	Lectures (Hours)	CO
I	Communication Roles and Flows in Organizations: Introduction to the essentials of Business Communication process of communication and documentation in business.	07	CO1
II	Business Language and Presentation: Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations.	08	CO2
III	Business Correspondence: Inviting quotations, sending quotations, placing orders, Social and public relations correspondence; Reading and writing shorter business messages invitations, thank you notes, greetings and congratulations.	15	CO3
IV	Technology and Business Communication: Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web-pages etc.; webinars and conference calls. Privacy and data security issues in business communication.	15	CO4

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Unit	Content	Lectures (Hours)	CO
V	Business Documentation: Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Contract of employment etc.; note-sheet; Creating, storing/ archiving and retrieving folders/ documents. Document sharing and collaborative working; Privacy and data security issues in business documentation.	15	CO5

Suggested Readings:

1. Kotler, Marketing Management, PHI, New Delhi.
2. Pyle, Marketing Principles, MaCmillan, New York.
3. Kotler, Philip & Armstrong, G : Principles of Marketing, Pearson, New Delhi.
4. Mishra, M.N. : Modern Marketing Management, S.Chand, New Delhi.
5. Neelmegham, S : Marketing in India: Cases and Readings, Sultan Chand, New Delhi.
6. Sherlekar, S.A. : Marketing Management, Himalaya Publishing House, New Delhi.
7. Saxena, Rajan : Marketing Management, Vikas Publishing House, New Delhi.

Note: Latest edition of text book may be used.


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NAME OF THE COURSE: PRINCIPLE OF MANAGEMENT

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: SECOND

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	COUBMNT2	2	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The objective of the course is to provide an understanding of basic concepts, principles and practices of management. The aim is to inculcate the ability to apply multifunctional approach to organizational objective.


Course Outcome: - After completion of the course, learners will be able to:

- CO1:** Student should demonstrate an understanding of fundamental management concepts, theories and principles.
- CO2:** Understanding the historical development of management theories and practice.
- CO3:** Understanding the role of Planning and organizing function in management of every aspect of life.
- CO4:** Understanding the role and significance of directing function and through insight on various motivation and leadership theories which can helpful in real-life.
- CO5:** Understanding the essence of coordination and controlling function of management and how it evident in real-life.

Unit	Content	Lectures (Hours)	CO
I	Management: Concept/ meaning, Nature Functions, Process, Scope and Significance of Management. Role of Vedic values and ethics in Management, Difference between Management and Administration, Evolution of Management though Early contributions: Taylor and Scientific Management, Fayol's Administrative Management, Managerial Ethics.	10	CO1
II	Planning – Meaning, Nature, Scope, Objective, Functions and Significance of Planning, Elements and Steps of Planning, Strategies and Policies. Origination – Meaning, Definition, Types, Scope Principles, Line and Staff Relationship Authority, Delegation and Decentralization. Staffing	10	CO2


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Unit	Content	Lectures (Hours)	CO
III	Direction and Coordination: Meaning and definition of direction, importance and principles of direction, meaning of supervision, Coordination: Meaning, elements, and importance of coordination, cooperation and coordination, steps for effective coordination,	12	CO3
IV	Motivation and Leadership –Motivation Concept, Form of employee motivation, Need for motivation, Theories of motivation. Leadership -Meaning and function of a Leader, Characteristics of effective Leadership, types and theories of leadership and Leadership Styles.	14	CO4
V	Controlling: Definition, meaning, elements, Importance, controlling procedure Controlling, Types of control techniques, requirements of good control system responsibility accounting PERT and CPM, use of Computers and IT in Management control.	14	CO5

Suggested Readings:

1. Dr. S. C. Saxsena- Principles of Management
2. Rajive Jain –Business Management
3. Neeru Vasishth – Principles of Management
4. Ramasamy.T –Principles of Management
5. Durai,P- Principles of Man
6. Drucker, F. Peter - Management-Tasks, Responsibilities & Practices
7. Koontz “O” Donnel Weihrich - Elements of Management.
8. Koontz H, “O” Donnel C - Management-A Book of Reading.
9. Drucker, F. Peter - The Practice of Management.
10. Stoner - Principles of Management
11. William H. Newman and E. Kirby Wassen - The Process of Management.

Note: Latest edition of text book may be used.


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NAME OF THE COURSE: FUNDAMENTALS OF BOOK KEEPING AND ACCOUNTING**PROGRAMME: B.COM. (HONS.)****YEAR: FIRST****SEMESTER: SECOND**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	COUAMDT1	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,**Course Objective:**

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.

Course Outcome: - After completion of the course, learners will be able to:

- CO1** Understand the objectives and importance of accounting and also, they will have knowledge on different accounting standards and practices applicable to the different entities in India.
- CO2** Record business transaction in journals, ledger and trial balance.
- CO3** Understand the importance of financial statements and how to prepare the profit and loss statement; trading account; income and expenditure account and a balance sheet.
- CO4** Practically record the transactions in computers using software.
- CO5** Defend changes in the working pattern of modern organisations.

Unit	Content	Lectures (Hours)	CO
I	Introduction of Book-keeping and Accounting: Meaning, Importance and Need; Accounting information: meaning, users and utilities, sources of accounting information. Conceptual Framework of Accounting: –Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; Capital receipts and expenditures; Revenue receipts and expenditures; Accounting Concepts & Conventions; Meaning of GAAP (Generally Accepted Accounting Principles); Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope).	10	CO1



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Unit	Content	Lectures (Hours)	CO
II	Fundamentals of Double Entry Book-keeping System: Meaning, Advantage and comparison with conventional accounting system; Classification of Accounts: Personal, Real and Nominal Accounts; Rules of debit and credit; Meaning and analysis of transactions using accounting equation; Source documents required for Accounting: Vouchers, petty cash and cash vouchers, cash and credit memo, debit and credit note, Pay-in slip, withdrawal slip, Cheque.	12	CO2
III	Recording of transactions: Preparation of journal, special purpose books, cash book (including bank transactions), Purchase book and Sales Book; Preparation of Ledger & Trial Balance (Simple Problems). Bank Reconciliation Statement- Meaning, need and preparation. Detection and Rectification of Errors.	11	CO3
IV	Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; Financial statement of Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account (Simple Problems).	12	CO4

Suggested Readings:

1. Shukla, S.M.. Financial Accounting. Sahitya Bhawan Publications. Agra
2. Goyal & Tiwari. Financial Accounting. Taxmann Publication. New Delhi
3. Tulsian &Tulsian. Financial Accounting. S. Chand Publication. New Delhi.
4. Gupta, R.L and Radhaswamy, M. Financial Accounting; Sultan Chand and Sons, New Delhi.

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NAME OF THE COURSE: INTRODUCTION TO INDIAN TAX SYSTEM

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: SECOND

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	COUAMDT2	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To provide students with conceptual knowledge of tax laws in India and to create an understanding of the Income tax, GST framework as well as taxes levied by State Government and Local Bodies


Course Outcome: After completion of the course, students will able to:

- CO1** Understand the basics of Taxation and various structures & central and state powers of Taxation.
- CO2** GST Laws and develops an understanding of its structure with an emphasis on GST Premise
- CO3** Understand the basics of excise duty.
- CO4** Understand the basics of income tax in India & Computation of Income from salary.

Unit	Content	Lectures (Hours)	CO
I	INTRODUCTION: Meaning of Tax, Taxation–Types of Tax, Differences between Direct and Indirect Tax, Objectives of Tax, Concerned authorities (CBDT and CBIC), Central and State Powers of Taxation, Distribution of Revenues between Centre and States (Schedule VII of the Constitution of India) - Constitutional Provisions.	8	CO1
II	INTRODUCTION TO GOODS AND SERVICES TAX: Overview of GST, Genesis of GST in India, Concept of GST, Dual GST Model, Salient features of GST, Benefits of GST, Taxes Subsumed and Not Subsumed by GST, Structure of GST- SGST, CGST, UTGST and IGST; Levy and collection of GST; Constitutional provisions; GST Compensation Cess. GST Council: Introduction- Need- Structure- Recommendations- Features- Article 279A of Constitution of India.	15	CO2
III	EXCISE DUTY AND ITS PROVISIONS: Overview of Excise duty, Types of Excise duty, Excise duty before and after GST, Excise Duty on petroleum and liquor. Point of differences between excise duty and GST.	14	CO1 & CO3


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Unit	Content	Lectures (Hours)	CO
	TAXES OF THE STATE GOVERNMENT AND LOCAL BODIES: Tax on Professions, Trade and Callings; Motor Vehicles' Tax; Tax on Electricity; Stamp Duty; Land Revenue and other taxes; Tax on Land and Buildings (Property Tax); Entertainment Tax.		
IV	INCOME TAX: Introduction, Basic Definitions, Financial year and assessment year. Income tax slabs, Exempted income, Income tax Calculation- Salary Income.	8	CO4

Suggested Readings:

1. V. P. Gaur & D. B. Narang: Income Tax – Law & Practice; Kalyani Publishres, Ludhiana
2. Ahuja, Girish & Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
3. H. C. Mehrotra: Income Tax Law; Sahitya Bhawan, Agra
4. Pagore, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi
5. V. K. Singhania: Students' Guide to Income Tax, Taxman Publications (P) Ltd. Delhi
6. Singh R. K. & A. K. Garg: Aaykar Vidhan Aur Lenkhe; Swati Pub., Meerut
7. Singh R. K. & A. K. Garg: Income Tax Law and Accounts; Swati Pub., Meerut
8. CA Sanjay M Dhariwal : Goods and Services Tax
9. CA (Dr) K. M Bansal: GST & Customs Law, Taxmann's Publications.
10. Indirect Taxes: V.S.Datey ; Taxmann Publications Private Limited
11. Dr. Girish Ahuja and Dr. Ravi Gupta: Systematic approach to Indirect taxation including GST and Customs.

Note: Latest edition of the text books should be used.


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NAME OF THE COURSE: FINANCIAL LITERACY

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: SECOND

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	COUAMDT3	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The course aims to offer an integrated approach to understand the concepts and applications of financial planning.


Course Outcome: - After completion of the course, learners will be able to:

- CO1** Describe the importance of financial literacy and list out the institution;
- CO2** Prepare financial plan and budget and manage personal finances;
- CO3** Open, avail, and manage/operate services offered by banks;
- CO4** Plan for life insurance and property insurance;
- CO5** Select instrument for investment in shares.

Unit	Content	Lectures (Hours)	CO
I	Introduction Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	14	CO1
II	Financial Planning and Budgeting Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National financial planning and preparing budget; Budget surplus and Budget deficit.	15	CO2
III	Banking Services: Types of banks; Banking products and services - Various services offered by banks; Types of bank deposit accounts - Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans - short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks; Banking complaints and Ombudsman.	10	CO3


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Unit	Content	Lectures (Hours)	CO
IV	Protection and Investment Related Financial Services: Life Insurance Policies- Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance. Property Insurance Policies offered by various general insurance companies. Investment avenues in Equity and Debt Instruments, Mutual Funds.	6	CO4 & CO5

Suggested Readings:

1. Avadhani V.A.(2019) Investment Management Mumbai Himalaya Publishing House Pvt. Ltd.
2. Chandra,P.(2012)Investment Game: How to win. New Delhi; Tata Mc GrawHill
3. Kothari,R.(2010). Financial services in India; Concepts and Application, New Delhi, Sage Publications INDIA Pvt Ltd.
4. Zokaityte, A (2017). Financial literacy Education. Palgrave Mcmillan.
5. Financial Literacy Hand Book SEBI.

Note: Latest edition of the text books should be used.


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NAME OF THE COURSE: INTRODUCTION TO STOCK MARKET

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: SECOND

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	COUASET1	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to acquaint students with the different terminologies, and strategies, related to investment in the stock market trading on the stock exchange.


Course Outcome: - To impart working knowledge on the stock market to students from other disciplines. After completion of the course, learners will be able to:

- CO1** Explain the basic concept of securities market;
- CO2** Practice trading on stock market;
- CO3** Analyze the legal framework of securities market;
- CO4** Explain different segment of Stock Exchange;
- CO5** Understand and perform demat trading

Unit	Content	Lectures (Hours)	CO
I	Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Development of Securities market in India. Primary Market, Secondary Market and Derivative Market.	12	CO1
II	Market Participants: Stock Broker, Investor, Depositories, Clearing House, Speculator, Hedger, Arbitrators, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information.	11	CO2
III	Functionaries on Stock Exchanges: Brokers, Sub Brokers, Brokerage houses, Market Makers, Jobbers, Portfolio Consultants, Institutional Investors. Stock Market Terminologies: - Limit order, bull Market, bear market, delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Pricing of Issues; Offer Documents;	11	CO3


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Unit	Content	Lectures (Hours)	CO
IV	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection: - Grievances concerning stock exchange and dealings and their removal; Demat Trading: Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading.	11	CO4 & CO5

Suggested Readings:

1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
5. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.
6. SEBI Regulations from SEBI Website.

Note: Latest edition of the text books should be used.


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NAME OF THE COURSE: STATISTICS FOR BUSINESS

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: SECOND

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	COUASET2	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.


Course Outcome: - After completion of the course, learners will be able to:

- CO1** Explain the basic concept of statistics;
- CO2** Understand the meaning and various tools of measurement of central tendency in statistics;
- CO3** Understand the basic concept of measurement of dispersion in statistics and the various tools used.
- CO4** Understand the relationship between two variables with the help of various tools in statistics;

Unit	Content	Lectures (Hours)	CO
I	Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization; Methods of Investigation- Census and Sampling; Collection of Data- Primary and Secondary Data; Editing of Data; Classification of data- Univariate, Bivariate and Multivariate data; Time Series and Cross-Sectional data; Frequency Distribution and Statistical Series, Tabulation of Data; Diagrammatical and Graphical Presentation of Data.	12	CO1
II	Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean, Moving Average, Quartile, Percentile, Decile.	11	CO1
III	Dispersion – Range, Inter Quartile Range, Quartile Deviation, Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Skewness: Test of Skewness, Its Importance, Co-efficient of Skewness.	11	CO2


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Unit	Content	Lectures (Hours)	CO
IV	Correlation- Meaning, Application, types and degree of correlation, Methods -Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	11	CO3

Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.
5. Stine and Foster, Statistics for Business (Decision making and Analysis), Pearson.
6. S.P. Gupta, Statistical Methods, Sultan Chand & Sons.
7. Levin and Rubin, Statistics for Management, Pearson.

Note: Latest edition of the text books should be used.


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NAME OF THE COURSE: INTRODUCTION TO E-COMMERCE

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: SECOND

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	COUASET3	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The course aims to enhance skills for effective and contemporary applications of E-Commerce.


Course Outcome: After completion of the course, learners will be able to:

- CO1** Describe the challenging needs of the society in the field of E-commerce;
- CO2** Identify various activities and operations in the context of online transactions;
- CO3** Describe various e-payment systems;
- CO4** Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000.

Unit	Content	Lectures (Hours)	CO
I	Introduction to E-Commerce <ol style="list-style-type: none"> 1. Concepts and significance of E-commerce. 2. Driving forces of E-commerce. 3. E-commerce business models. 4. Functions of E-Commerce. 5. Types of E-Commerce. 6. E-Commerce Systems and Prerequisites. 7. Scope of E-Commerce. 8. E-Commerce Models. 9. E-Commerce Activities and Operations. 10. Various manpower associated with E-commerce activities. 11. Types of E-Commerce Providers and Vendors. 12. Modes of operations associated with E-Commerce. 13. E-Commerce applications in various industries. 14. E-marketing, E-tailing, online services, e-auctions, online portal, online learning, e-publishing, and e-entertainment. 15. Online shopping. 	20	CO1
II	E-payment System <ol style="list-style-type: none"> 1. E-payment Methods: Debit card, Credit card, Smart cards, E-Money, E-Wallets. 2. Digital signatures: Procedures and legal position. 3. Payment gateways. 4. Online banking concepts and importance. 5. Electronic fund transfer. 6. Automated Clearing House. 	13	CO2 & CO3


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Unit	Content	Lectures (Hours)	CO
	7. Automated Ledger Posting. 8. Emerging modes and systems of E-payment (M-Paisa, PayPal, and other digital currency). 9. UPI Apps, Aadhar Enabled Payment Systems, BHIM App. 10. E-payments risks.		
III	1. Security and Legal Aspects of E-commerce 2. E-commerce security: Meaning and issues. 3. Security threats in the E-commerce environment. 4. Security intrusions and breaches. 5. Attacking methods like hacking, sniffing, cyber-vandalism, etc. 6. Technology solutions: Encryption.	12	CO4

Suggested Readings:

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: An Introduction to the whats and hows of E-commerce. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
2. Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. Delhi: PHI Learning.
3. Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.
4. Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co.
5. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.
6. Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International.
7. Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: Prentice Hall of India Pvt. Ltd.
8. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing.
9. Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.
10. P.T. Joseph, S. J. (2019). E-Commerce: An Indian Perspective. New Delhi: PHI Learning Pvt. Ltd.
11. Ram Akshya, CA (2021). E-Commerce Operators (Law, Policy & Procedures). New Delhi: Bharat Law House Pvt. Ltd.

Note: Learners are advised to use the latest edition of textbooks.


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DEPARTMENT OF COMMERCE
(School of Studies in Commerce & Management)

Syllabus for 04 Year UG Programme

with Multiple Entry – Exit Option 2023-24


As per the National Curriculum Framework of UGC for 04 Years Undergraduate Programs with Multiple Entry-Exit option 2023-24

SECOND YEAR

THIRD SEMESTER (20 Credits)


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Syllabus for 04 Year UG Programme (with Multiple Entry – Exit Option 2023-24)

SECOND YEAR – THIRD SEMESTER (20 Credits)

Syllabus Structure at a Glance

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				Level of Course	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	Sub-Total	
MAJOR	COUCMJT1	Cost Accounting	3	1	0	4	3	30	70	100	The Course shall be taken by students of Commerce.
	COUCMJT2	Business Economics	3	1	0	4	3	30	70	100	
MINOR (Any One)	COUCMNT1	Business Environment	3	1	0	4	3	30	70	100	The Course shall be taken by the students of: • Commerce (only 120 Students) • Another department of GGV (only 120 Students)
	COUCMNT2	Office Automation & MIS	3	1	0	4	3	30	70	100	
Multi-Disciplinary Course (MDC) (Any One)	COUAMDT1	Fundamental of Book-Keeping & Accounting	2	1	0	3	1	30	70	100	The Course shall be taken by students who are from non-Commerce discipline in 10+2.
	COUAMDT2	Introduction to Indian Tax System	2	1	0	3	1	30	70	100	
	COUAMDT3	Financial Literacy	2	1	0	3	1	30	70	100	
Ability Enhancement Course (Any One)		--				2	1	30	70	100	The students shall have to take one of the language disciplines offered by GGV.
Skill Enhancement Course (SEC) (Any One)	COUASET1	Introduction to Stock market	2	1	0	3	1	30	70	100	The students shall have to take any of the courses offered by GGV.
	COUASET2	Statistics for Business	2	1	0	3	1	30	70	100	
	COUASET3	Introduction to E-Commerce	2	1	0	3	1	30	70	100	

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NAME OF THE COURSE: COST ACCOUNTING

PROGRAMME: B.COM. (HONS.)

YEAR: SECOND

SEMESTER: THIRD

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major Course	COUCMJT1	3	4	60

Pedagogy: Interactive Lectures, Case Studies and Discussions, Problem-solving Exercises, Project Work, Simulation Sessions, Industry Visits (Optional)

Course Objectives: The course objectives include:

1. Develop a comprehensive understanding of cost accounting principles, techniques, and their application in determining product and service costs and informing pricing decisions.
2. Analyze and interpret cost accounting information for various purposes, including planning, control, and decision-making.
3. Apply different costing methods to diverse business scenarios, including manufacturing and service industries.
4. Develop critical thinking and problem-solving skills through practical exercises and case studies.
5. Integrate cost accounting knowledge with other business disciplines, such as financial accounting, management accounting, and financial management.


Course Outcome: - After completion of the course, learners will be able to:

- CO1** Explain the fundamental concepts, objectives, and functions of cost accounting in different organizational contexts.
- CO2** Identify and classify cost elements, cost behavior patterns, and apply them to prepare cost sheets for various industries.
- CO3** Evaluate different costing methods, including job costing, batch costing, process costing, contract costing, and service costing, and apply them appropriately to specific business situations.
- CO4** Utilize cost accounting information for cost control, cost reduction, and informed decision-making.

Unit	Content	Lecture (Hours)	CO
I	I. Overview of Cost Accounting: - <ol style="list-style-type: none"> 1. Objectives and Scope of Cost Accounting. 2. The users of Cost accounting information, Functions of management accounting. 3. Role of cost accounting department in an organization and its relation with other departments. 4. Installation of Costing System. 5. Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management. 6. Cost terms and Concepts. 7. Cost Reduction and Cost Control 	12	CO1; CO2; CO4


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Unit	Content	Lecture (Hours)	CO
	<p>8. Elements of Costs.</p> <p>9. Cost behavior pattern, Separating the components of fixed, variable, semi-variable and step costs.</p> <p>10. Methods of Costing, Techniques of Costing.</p> <p>II.Elements of Cost and preparation of Cost Sheets: -</p> <p>1. Functional classification and ascertainment of cost.</p> <p>2. Preparation of Cost Sheets</p>		
II	<p>I. Material Cost: -</p> <p>1. Introduction to procurement procedures. Valuation of receipts, issue and closing stock of Material, Stock verification.</p> <p>2. Material requirement analysis through digital costing including Government e-Marketplace (GeM). Introduction to Costing through Enterprise Resource Planning (ERP). Process of tender and quotation.</p> <p>3. Inventory control:</p> <ul style="list-style-type: none"> ➤ Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level. ➤ Determination of Optimum Order quantity- Economic Order Quantity (EOQ). ➤ Techniques of Inventory control- ABC Analysis, Fast, slow moving and Nonmoving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just- in-Time (JIT)- Stock taking and perpetual inventory system, use of inventory control ratios, Digital Inventory control. <p>II.Employee Cost: -</p> <p>1. Introduction to Attendance and Payroll procedures.</p> <p>2. Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites.</p> <p>3. Employee Cost Control.</p> <p>4. Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover.</p> <p>5. Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan).</p>	12	CO2; CO4


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Unit	Content	Lecture (Hours)	CO
III	<p>I. Overheads:</p> <ol style="list-style-type: none"> 1. Functional analysis- Factory, Administration, Selling, Distribution, Research and Development. 2. Behavioral analysis- Fixed, Variable and Semi-Variable. 3. Allocation and Apportionment of overheads using Absorption Costing Method. 4. Factory Overheads- Primary and secondary distribution. 5. Administration Overheads- Method of allocation to cost centers or products. 6. Selling & Distribution Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion. <p>II. Concepts of Activity Based Costing (ABC).</p> <p>III. Integration of cost and financial data:</p> <ol style="list-style-type: none"> 1. Items included in cost accounts only but financial accounts and vice versa. 2. Reconciliation of profit as per Cost and Financial Accounts (under Non-Integrated Accounting System). 	12	CO2; CO3; CO4
IV	<p>Methods of Costing - I: -</p> <ol style="list-style-type: none"> 1. Single Output/ Unit Costing (Including Preparation of Tender and Quotations) 2. Job Costing: Job cost cards and databases, collecting direct costs of each job, attributing overheads to jobs, Application of job costing. 3. Batch Costing: Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work. 4. Process/ Operation Costing: Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process. Joint Products-Apportionment of joint costs, Methods of apportioning joint cost over joint products. By-Products-Methods of apportioning joint costs over by-products, treatment of By-Product cost. 	12	CO2; CO4


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Unit	Content	Lecture (Hours)	CO
V	Methods of Costing - II: - I. Contract Costing: Meaning, features and types of contracts, Methods of cost determination in contract costing, Escalation Clause and Cost-Plus Contract. II. Service Costing: Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services: (i) Transport; (ii) Hospital; (iii) Canteen; (iv) Toll; (v) Education institution; (vi) IT industry; (vii) Hotel; (viii) Any other contemporary service industry.	12	CO2; CO4

Suggested Readings:

1. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.
4. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
5. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Latest edition of text book may be used.


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NAME OF THE COURSE: BUSINESS ECONOMICS

PROGRAMME: B.COM. (HONS.)

YEAR: SECOND

SEMESTER: THIRD

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major Course	COUCMJT2	3	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To enable students to acquire specialized knowledge of economics and practice relating to business economics.


Course Outcome: - After completion of the course, learners will be able to:

- CO1 The student will learn basic concepts of business economics.
- CO2 The students is familiarised and acquainted with concepts of microeconomics such as laws of demand and supply and elasticity etc so that he/she can comprehend them & familiarise with day today happenings.
- CO3 Identify the economical constraints in the growth of a business firm.
- CO4 The students learn and understand the cost concepts, theory of production- iso-quants, laws of returns to scale, law of variable proportion.

Unit	Content	Lectures (Hours)	CO
I	Nature and scope of business economics Nature of Business Economics; Meaning and definitions; Subject matter of business economics; Significance of business economics. Basic economic relation – functional relation: equation – Total, Average and Marginal relation – Use of Marginal analysis in decision making. Basics of Market demand, market supply and equilibrium price – shifts in demand and supply curves and equilibrium.	15	CO1
II	Economic laws and business environment Nature of economic laws; Factors determining business; Business objectives.	10	CO2
III	Demand and supply analysis Demand Function – nature of demand curves under different markets. Meaning, significance, types and measurement of elasticity of demand, Law of diminishing marginal utility; Law of demand; Determinants of demand; Price elasticity of demand; Law of supply; Elasticity of supply.	20	CO3


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Unit	Content	Lectures (Hours)	CO
	Note: 1. Prepare a demand schedule based on selected product in the market. 2. Group discussion on human and non- human factors of business		
IV	Cost Concepts: accounting cost and economic cost, implicit and explicit cost, historical cost and replacement cost Production analysis Production function; Law of variable proportion; Laws of returns to scale.	15	CO4

Suggested Readings:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand & Sons, New Delhi.
2. Ahuja H.L. – Business Economics, Sultanchand & Sons, New Delhi
3. Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peterso H. Craig and W.Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvatore Dominic – Managerial Economics, McGraw Hill, New York.

Note: Latest edition of the text books should be used.


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NAME OF THE COURSE: BUSINESS ENVIRONMENT

PROGRAMME: B.COM. (HONS.)

YEAR: SECOND

SEMESTER: THIRD

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	COUCMNT1	3	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To enable students to acquire specialized knowledge of business environment and practice relating to business environment.


Course Outcome: - After completion of the course, learners will be able to:

- CO1** Explain the elements of Business environment.
- CO2** Identify the environmental constraints in the growth of a business firm.
- CO3** Analyse the ways to utilize the current environmental conditions to achieve higher business growth.
- CO4** Understand various laws relating to the business in India and various provisions relating there to.

Unit	Content	Lectures (Hours)	CO
I	<p>Introduction to Business Environment:</p> <p>Introduction</p> <p>Meaning and definition, objectives, importance and uses of study of business environment. Environmental analysis; Meaning, process of environment analysis, limitations of environment analysis, environmental factors; The Micro environment of business and the macro environment of business.</p> <p>Economic Environment:</p> <p>Meaning of Economic Environment; Characteristics of Indian economy; Impact of Liberalization Privatization & Globalization of Indian Business. Monetary policy–Meaning, objectives; Fiscal policy–Meaning, objectives, budget and importance; EXIM policy – meaning and objectives; Industrial policy–meaning, objectives (Latest Policy Measures).</p> <p>Global Business Environment:</p> <p>Meaning; Globalization: Nature and Impact of globalization; Challenges of international business; GATT and WTO and its implications on Indian economy.</p>	15	CO1


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Unit	Content	Lectures (Hours)	CO
II	Non-Economic Environment: Social and Cultural Environment Business and Society; Social Objectives of Business; Corporate Social Responsibility; Consumer Rights & Corporate Governance; Business Ethics Technological Environment: Meaning; Technological changes– R&D in India; Public and Private Investment in R and D. Financial Environment Introduction and Meaning; An Over view of Indian Financial System; Financial Institutions and their Roles; Role of Foreign Direct Investment and its impact on Indian Business	15	CO2
III	Government in India: Political Environment Introduction and Meaning; Political Environment and the Economic system; Government and Business Relationship in India; Provisions of Indian Constitution for Business	15	CO3
IV	Business in India: Legal Environment of Business Indian Company Law; Competition policy and law; Patents & Trademarks; Industrial Policy-An overview; Labor Laws & Social Security; Environmental Laws. Current Issues Ease of Doing Business; Performance of MSMEs; Make in India; Development of economic and social infrastructure; National Monetization Pipeline. Note: Students are expected to give a report on how the economic environment has affected the performance of any five large Indian Business Houses.	15	CO4

Suggested Readings:

1. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
2. K.V. Sivayya and V B M Das: Indian Industrial Economy, Sultan Chand Publications, Delhi.
3. M. Adhikari: Economic Environment of Business, Sultan Chand and Sons, New Delhi.
4. Raj Agarwal: Business Environment, Excel Publications, New Delhi.
5. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.

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NAME OF THE COURSE: OFFICE AUTOMATION & MIS

PROGRAMME: B.COM. (HONS.)

YEAR: SECOND

SEMESTER: THIRD

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	COUCMNT2	3	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Objective: The objective of this course is to familiarize the students with the fundamental principles of Office Automation, Educate individuals on the topics of the Internet, browsing the web and electronic mail and Grasp the framework, structure, and function of information and information systems in the context of business.


Course Outcome: - After completion of the course, learners will be able to:

- CO1 Understand about the Computer Memory Devices as well as Input and Output Devices.
- CO2 Understand the concept of Computer Languages.
- CO3 Know the functioning of Internet and Emails.
- CO4 Prepare word document.
- CO5 Know about the concept of Management Information System.

Unit	Content	Lectures (Hours)	CO
I	Computer Memory: Meaning; Memory size; Units of measurement of storage; Main Memory; Types and Devices. Input and Output Devices: Meaning; Types of Input Devices and Output Devices.	12	CO1
II	Computer Languages: Machine Language; Assembly Language; Higher Level Language; 4GL. Compiler; Interpreter; Assembler; Application Software; System Software.	12	CO2
III	Internet: WWW; Web Browsers; IP Address; Social Media Platforms; Search Engines; Email: Basics of electronic mail; Getting an email account; Sending and receiving emails.	12	CO3


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Unit	Content	Lectures (Hours)	CO
IV	Word: Introduction to Word Processing; Use of Templates; Working with word document: Editing text; Find and replace text; Formatting; spell check; Autocorrect; Auto text; Bullets and Numbering; Tabs; Paragraph Formatting; Indent; Page Formatting; Header and footer; Tables: Inserting; Filling and Formatting a Table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents.	12	CO4
V	MIS: Concepts; role of Management Information Systems; System Concept; Characteristics of Information and Organization with respect to Organization Form; Structure; Philosophy; Hierarchy Etc	12	CO5

Suggested Readings:

1. Mudrick& Ross, Management Information Systems, Prentice - Hall of India.
2. Sadagopan, Management Information Systems, Prentice- Hall of India.
3. CSV Murthy, Management Information System, Himalaya publishing House.
4. Dr. S.P. Rajagopalan, Management Information Systems and EDP, Margham Publications, Chennai
5. Pradeep K., Sinha, Computer Fundamentals: Concepts, Systems & Applications- 8th Edition
6. Rajaraman V, Fundamentals of Computers-6th Edition
7. RS Salaria, Computer Fundamentals 1St Edition
8. Archana Kumar, Computer Basics with Office Automation,
9. Angeline D Magdalene Delighta, Exploring of Computer fundamentals and office automation I LAP Lambert Academic Publishing

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NAME OF THE COURSE: FUNDAMENTALS OF BOOK KEEPING AND ACCOUNTING**PROGRAMME: B.COM. (HONS.)****YEAR: SECOND****SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	COUAMDT1	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,**Course Objective:**

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.


Course Outcome: - After completion of the course, learners will be able to:

- CO1** Understand the objectives and importance of accounting and also, they will have knowledge on different accounting standards and practices applicable to the different entities in India.
- CO2** Record business transaction in journals, ledger and trial balance.
- CO3** Understand the importance of financial statements and how to prepare the profit and loss statement; trading account; income and expenditure account and a balance sheet.
- CO4** Practically record the transactions in computers using software.
- CO5** Defend changes in the working pattern of modern organisations.

Unit	Content	Lectures (Hours)	CO
I	Introduction of Book-keeping and Accounting: Meaning, Importance and Need; Accounting information: meaning, users and utilities, sources of accounting information. Conceptual Framework of Accounting: –Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; Capital receipts and expenditures; Revenue receipts and expenditures; Accounting Concepts & Conventions; Meaning of GAAP (Generally Accepted Accounting Principles); Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope).	10	CO1


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Unit	Content	Lectures (Hours)	CO
II	Fundamentals of Double Entry Book-keeping System: Meaning, Advantage and comparison with conventional accounting system; Classification of Accounts: Personal, Real and Nominal Accounts; Rules of debit and credit; Meaning and analysis of transactions using accounting equation; Source documents required for Accounting: Vouchers, petty cash and cash vouchers, cash and credit memo, debit and credit note, Pay-in slip, withdrawal slip, Cheque.	12	CO2
III	Recording of transactions: Preparation of journal, special purpose books, cash book (including bank transactions), Purchase book and Sales Book; Preparation of Ledger & Trial Balance (Simple Problems). Bank Reconciliation Statement- Meaning, need and preparation. Detection and Rectification of Errors.	11	CO3
IV	Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; Financial statement of Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account (Simple Problems).	12	CO4

Suggested Readings:

1. Shukla, S.M.. Financial Accounting. Sahitya Bhawan Publications. Agra
2. Goyal & Tiwari. Financial Accounting. Taxmann Publication. New Delhi
3. Tulsian &Tulsian. Financial Accounting. S. Chand Publication. New Delhi.
4. Gupta, R.L and Radhaswamy, M. Financial Accounting; Sultan Chand and Sons, New Delhi.

Note: Latest edition of the text books should be used.



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NAME OF THE COURSE: INTRODUCTION TO INDIAN TAX SYSTEM

PROGRAMME: B.COM. (HONS.)

YEAR: SECOND

SEMESTER: THIRD

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	COUAMDT2	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To provide students with conceptual knowledge of tax laws in India and to create an understanding of the Income tax, GST framework as well as taxes levied by State Government and Local Bodies


Course Outcome: After completion of the course, students will able to:

- CO1** Understand the basics of Taxation and various structures & central and state powers of Taxation.
- CO2** GST Laws and develops an understanding of its structure with an emphasis on GST Premise
- CO3** Understand the basics of excise duty.
- CO4** Understand the basics of income tax in India & Computation of Income from salary.

Unit	Content	Lectures (Hours)	CO
I	INTRODUCTION: Meaning of Tax, Taxation–Types of Tax, Differences between Direct and Indirect Tax, Objectives of Tax, Concerned authorities (CBDT and CBIC), Central and State Powers of Taxation, Distribution of Revenues between Centre and States (Schedule VII of the Constitution of India) - Constitutional Provisions.	8	CO1
II	INTRODUCTION TO GOODS AND SERVICES TAX: Overview of GST, Genesis of GST in India, Concept of GST, Dual GST Model, Salient features of GST, Benefits of GST, Taxes Subsumed and Not Subsumed by GST, Structure of GST- SGST, CGST, UTGST and IGST; Levy and collection of GST; Constitutional provisions; GST Compensation Cess. GST Council: Introduction- Need- Structure- Recommendations- Features- Article 279A of Constitution of India.	15	CO2
III	EXCISE DUTY AND ITS PROVISIONS: Overview of Excise duty, Types of Excise duty, Excise duty before and after GST, Excise Duty on petroleum and liquor. Point of differences between excise duty and GST.	14	CO1 & CO3


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Unit	Content	Lectures (Hours)	CO
	TAXES OF THE STATE GOVERNMENT AND LOCAL BODIES: Tax on Professions, Trade and Callings; Motor Vehicles' Tax; Tax on Electricity; Stamp Duty; Land Revenue and other taxes; Tax on Land and Buildings (Property Tax); Entertainment Tax.		
IV	INCOME TAX: Introduction, Basic Definitions, Financial year and assessment year. Income tax slabs, Exempted income, Income tax Calculation- Salary Income.	8	CO4

Suggested Readings:

1. V. P. Gaur & D. B. Narang: Income Tax – Law & Practice; Kalyani Publishres, Ludhiana
2. Ahuja, Girish & Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
3. H. C. Mehrotra: Income Tax Law; Sahitya Bhawan, Agra
4. Pagore, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi
5. V. K. Singhania: Students' Guide to Income Tax, Taxman Publications (P) Ltd. Delhi
6. Singh R. K. & A. K. Garg: Aaykar Vidhan Aur Lenkhe; Swati Pub., Meerut
7. Singh R. K. & A. K. Garg: Income Tax Law and Accounts; Swati Pub., Meerut
8. CA Sanjay M Dhariwal : Goods and Services Tax
9. CA (Dr) K. M Bansal: GST & Customs Law, Taxmann's Publications.
10. Indirect Taxes: V.S.Datey ; Taxmann Publications Private Limited
11. Dr. Girish Ahuja and Dr. Ravi Gupta: Systematic approach to Indirect taxation including GST and Customs.

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NAME OF THE COURSE: FINANCIAL LITERACY

PROGRAMME: B.COM. (HONS.)

YEAR: SECOND

SEMESTER: THIRD

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	COUAMDT3	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The course aims to offer an integrated approach to understand the concepts and applications of financial planning.


Course Outcome: - After completion of the course, learners will be able to:

- CO1** Describe the importance of financial literacy and list out the institution;
- CO2** Prepare financial plan and budget and manage personal finances;
- CO3** Open, avail, and manage/operate services offered by banks;
- CO4** Plan for life insurance and property insurance;
- CO5** Select instrument for investment in shares.

Unit	Content	Lectures (Hours)	CO
I	Introduction Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	14	CO1
II	Financial Planning and Budgeting Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National financial planning and preparing budget; Budget surplus and Budget deficit.	15	CO2
III	Banking Services: Types of banks; Banking products and services - Various services offered by banks; Types of bank deposit accounts - Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans - short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks; Banking complaints and Ombudsman.	10	CO3


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Unit	Content	Lectures (Hours)	CO
IV	Protection and Investment Related Financial Services: Life Insurance Policies- Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance. Property Insurance Policies offered by various general insurance companies. Investment avenues in Equity and Debt Instruments, Mutual Funds.	6	CO4 & CO5

Suggested Readings:

1. Avadhani V.A.(2019) Investment Management Mumbai Himalaya Publishing House Pvt. Ltd.
2. Chandra,P.(2012)Investment Game: How to win. New Delhi; Tata Mc GrawHill
3. Kothari,R.(2010). Financial services in India; Concepts and Application, New Delhi, Sage Publications INDIA Pvt Ltd.
4. Zokaityte, A (2017). Financial literacy Education. Palgrave Mcmillan.
5. Financial Literacy Hand Book SEBI.

Note: Latest edition of the text books should be used.


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NAME OF THE COURSE: INTRODUCTION TO STOCK MARKET

PROGRAMME: B.COM. (HONS.)

YEAR: SECOND

SEMESTER: THIRD

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	COUASET1	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to acquaint students with the different terminologies, and strategies, related to investment in the stock market trading on the stock exchange.


Course Outcome: - To impart working knowledge on the stock market to students from other disciplines. After completion of the course, learners will be able to:

- CO1** Explain the basic concept of securities market;
- CO2** Practice trading on stock market;
- CO3** Analyze the legal framework of securities market;
- CO4** Explain different segment of Stock Exchange;
- CO5** Understand and perform demat trading

Unit	Content	Lectures (Hours)	CO
I	Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Development of Securities market in India. Primary Market, Secondary Market and Derivative Market.	12	CO1
II	Market Participants: Stock Broker, Investor, Depositories, Clearing House, Speculator, Hedger, Arbitrators, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information.	11	CO2
III	Functionaries on Stock Exchanges: Brokers, Sub Brokers, Brokerage houses, Market Makers, Jobbers, Portfolio Consultants, Institutional Investors. Stock Market Terminologies: - Limit order, bull Market, bear market, delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Pricing of Issues; Offer Documents;	11	CO3


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Unit	Content	Lectures (Hours)	CO
IV	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection: - Grievances concerning stock exchange and dealings and their removal; Demat Trading: Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading.	11	CO4 & CO5

Suggested Readings:

1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
5. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.
6. SEBI Regulations from SEBI Website.

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NAME OF THE COURSE: STATISTICS FOR BUSINESS

PROGRAMME: B.COM. (HONS.)

YEAR: SECOND

SEMESTER: THIRD

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	COUASET2	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.


Course Outcome: - After completion of the course, learners will be able to:

- CO1** Explain the basic concept of statistics;
- CO2** Understand the meaning and various tools of measurement of central tendency in statistics;
- CO3** Understand the basic concept of measurement of dispersion in statistics and the various tools used.
- CO4** Understand the relationship between two variables with the help of various tools in statistics;

Unit	Content	Lectures (Hours)	CO
I	Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization; Methods of Investigation- Census and Sampling; Collection of Data- Primary and Secondary Data; Editing of Data; Classification of data- Univariate, Bivariate and Multivariate data; Time Series and Cross-Sectional data; Frequency Distribution and Statistical Series, Tabulation of Data; Diagrammatical and Graphical Presentation of Data.	12	CO1
II	Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean, Moving Average, Quartile, Percentile, Decile.	11	CO1
III	Dispersion – Range, Inter Quartile Range, Quartile Deviation, Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Skewness: Test of Skewness, Its Importance, Co-efficient of Skewness.	11	CO2


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Unit	Content	Lectures (Hours)	CO
IV	Correlation- Meaning, Application, types and degree of correlation, Methods -Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	11	CO3

Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.
5. Stine and Foster, Statistics for Business (Decision making and Analysis), Pearson.
6. S.P. Gupta, Statistical Methods, Sultan Chand & Sons.
7. Levin and Rubin, Statistics for Management, Pearson.

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NAME OF THE COURSE: INTRODUCTION TO E-COMMERCE

PROGRAMME: B.COM. (HONS.)

YEAR: SECOND

SEMESTER: THIRD

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	COUASET3	1	3	45

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The course aims to enhance skills for effective and contemporary applications of E-Commerce.


Course Outcome: After completion of the course, learners will be able to:

- CO1** Describe the challenging needs of the society in the field of E-commerce;
- CO2** Identify various activities and operations in the context of online transactions;
- CO3** Describe various e-payment systems;
- CO4** Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000.

Unit	Content	Lectures (Hours)	CO
I	Introduction to E-Commerce <ol style="list-style-type: none"> 1. Concepts and significance of E-commerce. 2. Driving forces of E-commerce. 3. E-commerce business models. 4. Functions of E-Commerce. 5. Types of E-Commerce. 6. E-Commerce Systems and Prerequisites. 7. Scope of E-Commerce. 8. E-Commerce Models. 9. E-Commerce Activities and Operations. 10. Various manpower associated with E-commerce activities. 11. Types of E-Commerce Providers and Vendors. 12. Modes of operations associated with E-Commerce. 13. E-Commerce applications in various industries. 14. E-marketing, E-tailing, online services, e-auctions, online portal, online learning, e-publishing, and e-entertainment. 15. Online shopping. 	20	CO1
II	E-payment System <ol style="list-style-type: none"> 1. E-payment Methods: Debit card, Credit card, Smart cards, E-Money, E-Wallets. 2. Digital signatures: Procedures and legal position. 3. Payment gateways. 4. Online banking concepts and importance. 5. Electronic fund transfer. 6. Automated Clearing House. 	13	CO2 & CO3


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Unit	Content	Lectures (Hours)	CO
	7. Automated Ledger Posting. 8. Emerging modes and systems of E-payment (M-Paisa, PayPal, and other digital currency). 9. UPI Apps, Aadhar Enabled Payment Systems, BHIM App. 10. E-payments risks.		
III	1. Security and Legal Aspects of E-commerce 2. E-commerce security: Meaning and issues. 3. Security threats in the E-commerce environment. 4. Security intrusions and breaches. 5. Attacking methods like hacking, sniffing, cyber-vandalism, etc. 6. Technology solutions: Encryption.	12	CO4

Suggested Readings:

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: An Introduction to the whats and hows of E-commerce. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
2. Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. Delhi: PHI Learning.
3. Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.
4. Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co.
5. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.
6. Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International.
7. Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: Prentice Hall of India Pvt. Ltd.
8. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing.
9. Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.
10. P.T. Joseph, S. J. (2019). E-Commerce: An Indian Perspective. New Delhi: PHI Learning Pvt. Ltd.
11. Ram Akshya, CA (2021). E-Commerce Operators (Law, Policy & Procedures). New Delhi: Bharat Law House Pvt. Ltd.

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CBCS Course Structure				Semester I			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPATT1	Core Course	Organizational Behaviour	04	04	70	30	100
COPATT2	Core Course	Accounting for Financial Institutions	04	04	70	30	100
COPATT3	Core Course	Managerial Economics	04	04	70	30	100
COPATT4	Core Course	Advanced Business Statistics and Data Processing	04	04	70	30	100
Discipline Specific Elective (Any One)*							
Discipline Specific Elective: Accounting							
COPATD1	Discipline Specific Elective (A)	Accounting Theory	04	04	70	30	100
Discipline Specific Elective: Finance							
COPATD2	Discipline Specific Elective (B)	Corporate Finance	04	04	70	30	100
Discipline Specific Elective: Human Resource Management							
COPATD3	Discipline Specific Elective (C)	Human Resource Planning and Development	04	04	70	30	100
Discipline Specific Elective: Marketing							
COPATD4	Discipline Specific Elective (D)	Marketing Management	04	04	70	30	100
Total			20	20	350	150	500

* Discipline Specific Electives (DSEs) from one area (Accounting, Finance, Human Resource, and Marketing) chosen by the students in first Semester are recommended to (but not binding to) be continued till final semester for developing subject specific expertise in them.

** There will be two internal tests of 15 marks each aggregating a total of 30 marks.

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Semester I

COPATT1 : ORGANISATIONAL BEHAVIOUR

Learning Objective: This course aims at familiarising the students with behavioural aspects, patterns of human beings and their perception with respect to business organisation.

Credit: 04

Unit	Content	Lectures
I	Introduction: Meaning, Characteristics, significance, key elements of OB; Scope of OB; Levels of Analysis in OB; Challenges and Opportunities for OB; role of managers in OB – interpersonal, informational and decision role.	08
II	Personality – Meaning, Definition, Characteristics, Types of Personality; Determinants; Factors affecting Personality; Theories of Personality: Freudian, Carl Jung's, Erikson; The Big Five Personality Traits;	10
III	Perception: Meaning, Definition, Nature, Importance of Perception; The Perception Process; Factors influencing the Perceptual Set; Strategies for Improving Perceptual Skills; Learning: Meaning, Definition, Nature, Principles, and Determinants of Learning	12
IV	Inter-Personal Behaviour: Meaning and Definition; Analysis of Self Awareness; Analysis of Ego States; Analysis of Transactions; Script Analysis; Games Analysis; Analysis of Life Positions; Stroking.	08
V	Group Dynamics: Meaning, Definition, and Features of Group Dynamics; Types of Groups; Introduction to Group: meaning and importance of Groups; Typos of Group; Advantages and Disadvantages; Transactional analysis (T.A.); Work Stress.	10
Total Lectures (hours)		48

Suggested Readings:

1. Ashwathappa, K: Organisational Behaviour, Himalaya Publishing House, Mumbai.
2. Arnold, H.J. & Fieldman D.C: Organisational Behaviour, McGraw-Hill Book Company, New York.
3. Dwivedi, R.S.: Human Relations and Organizational Behaviour, Galgotia Publishing.
4. Dayal, Ishwar: Organizational Development, Ane Books Pvt. Ltd, New Delhi.
5. Luthans, F.: Organizational Behaviour, New York McGraw-Hill.
6. Prasad L.M.: Organisational Theory & Behaviour, S. Chand, New Delhi.
7. Robbins, S.P.: Organizational Behaviour, Prentice-Hall India, New Delhi.
8. Rao, V.S.P & Narayana, P.S.: Organisational Theory & Behaviour, Himalaya Publishing House, Mumbai.
9. Uma Sekaran, "Organisational Behaviour" Wiley & Sons, New Delhi.

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Semester I

COPATT2 : ACCOUNTING FOR FINANCIAL INSTITUTIONS

Learning Objective: To develop understanding and skill of the students for maintaining the financial accounts of Banking companies, Insurance companies and other financial institutions as per the legal requirements.

Unit	Content	Credit: 04 Lectures
I	Banking Company Accounts: Accounting legislation for banks, Banking Company Accounts; Special features of bank accounts - Division of bank accounts (committed and internal accounts), Basic characteristics of their application; Cash, bank accounts, liabilities from short sales, Deposits and loans by issuing banks, Deposits, loans and other claims and liabilities from other banks; Client Accounts - Standard and classified loans and other claims for customers, Client deposits; Securities, derivatives, other claims and liabilities and transitional accounts; Intangible, tangible property, shares, securities held to maturity, foreign subsidiaries and agencies; Capital accounts, long-term liabilities and closing Accounts; Costs, profits; Off-balance sheet accounts; legal framework, Risks measurement and disclosures, Capital Adequacy Norms (Capital funds Tier I & Tier II for Indian Banks), Technique of computing weightage for the purpose of capital adequacy norms, Risk-Adjusted Assets, Reporting for capital adequacy norms, Performance analysis. Preparation of Profit and Loss Account and Balance Sheet of a Banking Company, Computation of Cash Reserve Ratio & Statutory Liquidity Ratio, Liquidity Norms, Income Recognition, Classification of Assets and Provisions, Discounting of Bills, Collection of Bills, Acceptances on behalf of customers.	08
II	Insurance Company Accounts: Insurance Company Accounts; Special features; Legal regulation of accountancy of insurance companies, Specific terms - Insurance terminology; Accounting of reserves; Technical, other reserves and non-technical accounts; Accounting for insurance contracts, risk disclosure, Company's capital adequacy, Indian Accounting Standard (Ind AS) 104. Accounting of Life, Fire, Marine, Motor Vehicles, and Health insurance Companies: IRDA regulation regarding preparation of financial statements Preparation of Revenue Accounts, Statement of Profit and Loss, Balance Sheet; Legal framework of financial reporting; Annual reports of insurance companies; Company's performance analysis, Computation of Life Assurance Fund, Valuation Balance Sheet.	10
III	NBFC Accounts: Evolution of non-bank financial companies (NBFCs), Role and services provided, Categories of NBFCs; Comparison with banks; Regulatory framework; innovative sources of financing; Securitization as a funding mechanism.	14

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Mutual funds (MFs): Evolution, types, Regulation of MFs, Organisation structure, Design and marketing of MF schemes and products, Tax treatment of MF schemes, Financial Reporting by Mutual Funds; SEBI requirements; Performance evaluation.

IV Financial Services Company Accounts: Overview, Environment and importance of financial services in an economy, Constituents and cultures in financial services sector, Functional classification of financial services, Major forces driving financial services; Accounts of Merchant Bankers, Stock and Commodity Market Intermediaries; Mortgages – traditional and non-traditional, Securitization; Regulation of merchant banking activity, SEBI guidelines.

08

Accounts of Credit Rating Companies: Concept, rationale, process, methodology, SEBI regulations for credit rating, Credit Rating Agencies Regulation, 1999, Rating services offered including grading of real estate developers, Rating of small and medium enterprises.

Consumer Finance: Role of consumer credit in the financial system, Features, Legal framework, Credit screening methods, Innovative structuring of consumer credit transactions, Consumer Credit Act, 1974; Credit cards – concept, types, billing and payment, Settlement procedure, Mechanism of transactions, member establishments, member affiliates, Accounting requirements; Accounting and reporting.

Accounts of Factoring, Forfeiting and Venture Capital Companies: Concept, Forms, Functions of factor, Legal aspects, Evaluation of factoring, Factoring disputes, Factoring vs. Forfeiting, Factoring vis-à-vis bill discounting, Computation of factoring commission, Forfeiting, bill financing – bills of exchange, Bill discounting; Venture capital (VC) – Nature and scope, Role of venture capitalists and private equity firms, Types of venture capital funds, Investment appraisal matrix, Deal structuring, venture capital vs. debt financing, Regulatory environment, Evaluation criteria, limitations.

V Equipment Leasing Companies Accounts: History and development of leasing, Concept and classification, Types of leases, Leasing and commercial banking, Product profile, Legal aspects of leasing, Lease documentation, Lease agreement, Tax aspects of leasing, Appraisal criteria, Lease evaluation – the lessee's angle, the lessor's angle, negotiating lease rentals, Lease accounting and reporting: IAS-17, Ind AS 17; Hire purchase – concept, characteristics, Leasing vs. hire-purchase, Legal, Tax and Accounting aspects, the Hire Purchase Act, 1972; Financial reporting and Ethics.

08

Total Lectures (hours)

48

Suggested Readings:

1. Maheshwari, S. N. Advanced Accountancy, Vol II. Vikas Publishing House.
2. Sehgal, A. and Sehgal, D. Advanced Accounting, Vol. II. Taxman Publications.
3. Shukla, M.C. and Grewal, T.S. Advanced Accounts, Vol. II, S. Chand & Company.

Note: Latest edition of text books may be used.

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Semester I

COPATT3 : MANAGERIAL ECONOMICS

Learning Objective: To provide knowledge about real life applications of different economics theories.

Credit: 04

Unit	Content	Lectures
I	Nature and Scope of Managerial Economics: Managerial Relation with Economics and other Disciplines; Business Objective Models Profit Maximization, Sales Maximisation, Managerial Discretion and Behavioural Models; Fundamental Economic Concepts Incremental, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts.	08
II	Theory of Consumer Demand: Cardinal Utility Analysis of Demand; Choice; Individual and Market Demand Functions; Law of Demand - Price, Income and Substitution Effects, Bandwagon Effects.	10
III	Demand Elasticity and Forecasting: Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising; Elasticities and Applications in Business; Decisions, Demand Estimation-Functional Forms, Demand Forecasting, Need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.	08
IV	Production Theory: Production Function; Laws of Variable - Traditional Analysis, Isoquant, Iso- Equilibrium-Expansion Path and Returns to Scale as per Isoquants; Economies and Diseconomies of Scale Internal and External.	12
V	Cost Theory: Implications of Costs Real, Alternative and Money Costs; Cost Distinctions and Functions; Cost Behaviour in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Relevance of Costs in Business Decisions.	10
Total Lectures (hours)		48

Suggested Readings:

1. Calva & Waugh: Micro Economics: An Introductory Text.
2. Dwivedi, D. N.: Managerial Economics, Vikas Publishing House, New Delhi.
3. Jhingan, M.L.: Micro Economic Theory, S. Chand, New Delhi.
4. Maheshwari, K.L.: Managerial Economics.
5. Mehta, P.L.: Managerial Economics, Kalyani Publishers, New Delhi.
6. Varshney & Maheswari: Managerial Economics, S. Chand, New Delhi.

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Semester I COPATT4 : ADVANCED BUSINESS STATISTICS AND DATA PROCESSING


Learning Objective: To impart knowledge about advance application of different statistical methods in business and research.


Unit	Content	Credit: 04 Lectures
I	Introduction, Functions, Limitations, Importance and distrust . on statistics, Sources of Data, Census and Sample Investigation.	08
II	Probability Theory and Distributions: Probability-Classical, Relative and Subjective; Addition and Multiplication Probability Models; Conditional Probability; Bernoulli and Bayes Theorem; Binomial, Poisson and Normal Distributions - Characteristics and Applications.	10
III	Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Critical Values, Acceptance and Rejection Regions.	10
IV	Parametric Tests: Difference Between Large and Small Sample Tests of Significance; Assumptions in Large Sample Theory; Tests of Significance in Attributes; Significance Tests in Large Variables; Z - test and Significance Tests in Small Sample; Students t-Distribution-Assumptions and Applications; F-test; Analysis of Variance-Assumptions and its Applications.	10
V	Non-Parametric Tests: Meaning and Characteristics of Non-Parametric Tests; Difference Between Parametric and Nonparametric Tests; Chi square Test-Assumptions, Conditions and Applications; Sign Test.	10
Total Lectures (hours)		48

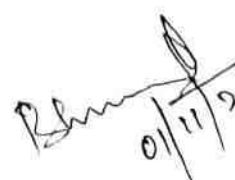
Suggested Readings:


1. Elhance, D. N., Fundamentals of Statistics, Kitab Mahal, Allahabad.
2. Hooda, R. P.: Statistics for Business & Economics, Macmillan.
3. Gupta, S. P., Statistical Methods, Sultan Chand, New Delhi.
4. Gupta, K. L., Business Statistics; Navyug Shahitya Sadan, Agra.
5. Gupta, B.N.: Business Statistics, SPBD, Agra.
6. Shukla & Sahai, Statistical Analysis, Sahitya Bhawan, Agra.

Note: Latest edition of text books may be used.


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Semester I

COPATD1 : ACCOUNTING THEORY

Learning Objective: To provide the students the conceptual knowledge of accounting theory and understanding of various Indian Accounting Standards.

		Credit: 04
Unit	Content	Lectures
I	Introduction: Concept of Accounting and its changing role; Users of Accounting Information and their need; Accounting and other Disciplines; Financial Accounting Vs. Management accounting and Cost Accounting; concept and necessity of Accounting Theory; Relation between Accounting Theory and Accounting Practices; Accounting Theory Vs. Accounting Practices.	10
II	Structure of Accounting Theory: Elements of Accounting Structure; Basic Concepts, Principles, Postulates and Conventions of Accounting; Generally Accepted Accounting Principles; Financial Statements: Essentials, Nature, Uses and Limitations; Financial Statement Analysis: Objectives, process and types; procedure for Analysis and Interpretation, (With Case Studies).	08
III	Establishment of Accounting Standards: The International Accounting Standards Committee (IASC) and International Accounting Standards Board (IASB)- Objectives, Organization, Standard setting procedure and a brief reference of International Accounting Standards; India's Standing Committee on International Financial Standards and codes; Advisory Groups in India; Accounting Standards Board (ASB) of Institute of Chartered Accountants of India.	12
IV	Indian Accounting Standards (Ind AS) & IFRS (With Numerical Problems): A Detailed Discussion on- Presentation of Financial Statements (Ind AS – 1), Inventory (Ind AS – 2), Statement of Cash Flows (Ind AS – 7), Property, Plant and Equipment (Ind AS – 16), Revenue (Ind AS – 18), Business Combinations (Ind AS – 103), Consolidated and Separate Financial Statements (Ind AS – 27), Provisions for Contingent Assets and Liabilities (Ind AS – 37).	10
V	Indian Accounting Standards (Ind AS) & IFRS: (With Numerical Problems) Ind AS – 108: Operating Segments. Ind AS – 8: Accounting Policies, Changes in Accounting Estimates and Errors. Ind AS – 10: Events after the Reporting Period. Ind AS – 12: Income Taxes. Ind AS – 23: Borrowing Costs. Ind AS – 24: Related Party Disclosures. Ind AS – 33: Earnings per Share. Ind AS – 34: Interim Financial Reporting.	08
Total Lectures (hours)		48

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Suggested Readings:


1. Miriyala, Ravi Kant, Accounting Standards Made Easy - Bharat Law House Pvt. Ltd.
2. Agarwal, S.P and Jain, P.C., Advanced Financial Accounting, New Age International Publishers, New Delhi.
3. Patel, Chintan N., Indian Accounting standards (Ind AS), Taxxman's Publications.
4. D' Souza, Dolphy and Bansal, Vishal, Indian Accounting Standards (Ind AS), Snow White Publications.
5. Glautier, M.W.E., Accounting Theory and Practices, Prentice Hall, New Delhi.
6. Leiw, Danny and Perks, Robert, Accounting: Understanding and Practice, McGraw Hill.
7. Rawat, D.S., Students Guide to Accounting Standards-Taxmann, New Delhi.
8. Sharma, D.G., Accounting Standards -Taxmann, New Delhi.
9. Porwal, L.S., Accounting Theory- Tata McGraw Hill, New Delhi.
10. Lal, Jawahar, Accounting Theory and Practice -Himalaya Publishing House, New Delhi.
11. Dandago, Kabiru, I., Advanced Accounting Theory and Practices, Adonis and Abbey Publishers Ltd. London.

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Semester I

COPATD2 : CORPORATE FINANCE

Learning Objective: To enlighten students with the knowledge of financing functions related to corporate in crucial global environment.


Unit	Content	Credit: 04
I	Introduction: First Principles of Corporate Finance; Objective in Corporate Finance; Time Value of Money; Introduction to Value and Price; The Basics of Risk.	Lectures 10
II	Investment Analysis: Estimating Hurdle Rates for Firms; Investment Decision Rules; Investment in Noncash Working Capital; Investments in Cash and Marketable Securities.	08
III	Financing Decision: An overview of Financing Choices; Financing Process; Financing Mix and Choices	12
IV	Dividend Decision: Dividend Policy; Buybacks, Spinoffs, and Divestitures.	10
V	Valuation: Discounted Cash Flow Valuation; Relative Valuation; Standardised Values and Multiples; Determinants of Multiples; Value Enhancement: Tools and Techniques; Acquisitions and Takeovers.	08
Total Lectures (hours)		48


Suggested Readings:


1. Ross, Stephen A. et al., "Corporate Finance", McGraw Hill Education (India) Private Limited, Noida (U.P.), 12th Edition, 2021.
2. Berk, Jonathan et al., "Fundamentals of Corporate Finance", Pearson Education, New Delhi, 3rd Edition, 2019.
3. Damodaran, Aswath, "Corporate Finance: Theory and Practice", Wiley India, 2nd Edition, 2007.
4. Saini, Jaswant, "Corporate Finance", University Book House Pvt. Ltd., 2017.
5. Ahuja, Narender L. et al., "Corporate Finance", PHI Learning Pvt. Ltd. 1st Edition, 2016.
6. Taillard, Michael, "Corporate Finance for Dummies", For Dummies, 1st Edition, 2012.

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Semester I COPATD3 : HUMAN RESOURCE PLANNING AND DEVELOPMENT


Learning Objective: To provide advance knowledge about HR Practices in real corporate world to students and make them able for taking decisions related to HR Planning and Development.


Unit	Content	Credit: 04 Lectures
I	Human Resource Planning (HRP): Objectives, Process & Prerequisites; Importance; Factors affecting HRP; Problems of HRP. Human Resource Development (HRD): Conceptual Approach, Mechanism and Focus of HRD; Role of HRD Manager; Changing Role of HRD in the Competitive Environment; Significance of HRD.	06
II	Retaining Talent: Induction, Socialisation and Placement of Employees; Mentoring, Employee Retention; Life-Friendly Organisation (LFO); Strategies for Work-Life Balance; Quality of Work Life (QWL).	12
III	Training and Development: Employee Training; Management Development; Self-Development.	12
IV	Competency and Performance Development: Management of Competencies; Competency Mapping and Development; Assessment Centre Scope and Use; Improving Performance Appraisal and 360° and 540° Performance Appraisal; Employee Counselling.	12
V	Contemporary Issues in HRD: Developing Positive Employment Relationship; Emerging Strategies of Trade Unions and HRD; Mergers, Acquisitions and Role of HRD; VRS and Role of HRD; HR Outsourcing; Offshore Outsourcing (BPO) and Challenges to HR Professionals; HR Audit.	06
Total Lectures (hours)		48


Suggested Readings:

1. Balkaoui, A.R.& Balkaoui, J.M.: Human Resource Valuation: A Guide to Strategy and Techniques.
2. Dale, B : Total Quality and Human Resource: an Executive Guide.
3. Mabey, C. & Salama, G. : Strategic Human Resource Management.
4. Thomson, R. & Mabey, C. : Developing Human Resource.
5. Bhatia, S.K.: Emerging Human Resource Development, Deep & Deep Publications, New Delhi.


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Semester I		COPATD4 : MARKETING MANAGEMENT	
Learning Objective: The study shall provide the students in-depth knowledge about marketing and its real-life applications in corporate world.			
Unit	Content	Credit: 04	
		Lectures	
I	Introduction: Concept and functions of Marketing, Nature and importance of Marketing, Marketing Mix.	06	
II	Product Decisions: Product Development, Branding, Labelling and Packaging.	12	
III	Distribution Decision: Different Channels of Distribution, Functions of Channels of distribution.	12	
IV	Pricing: Meaning, Objectives, Process, methods of Pricing, Price Policies, Price Regulations. Market Segmentation: Concept and bases of Segmentation, Objectives of segmentation. Consumer Behaviour: Concept and factors affecting consumer behaviour.	12	
V	Marketing Research: Concept, Objectives, Limitations, Process, Planning for Marketing Research.	06	
		Total Lectures (hours)	
		48	


Suggested Readings:

1. Kotler, Marketing Management, PHI, New Delhi.
2. Pyle, Marketing Principles, Macmillan, New York.
3. Kotler, Philip & Armstrong, G : Principles of Marketing, Pearson, New Delhi.
4. Mishra, M.N. : Modern Marketing Management, S.Chand, New Delhi.
5. Neelmegham, S. : Marketing in India: Cases and Readings, Sultan Chand, New Delhi.
6. Sherlekar, S.A. : Marketing Management, Himalaya Publishing House, New Delhi.
7. Saxena, Rajan : Marketing Management, Vikas Publishing House, New Delhi.


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CBCS Course Structure				Semester II			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPBTT1	Core Course	Organisational Theory	04	04	70	30	100
COPBTT2	Core Course	Computer Applications in Business	04	04	70	30	100
COPBTT3	Core Course	Accounting for Managerial Decisions	04	04	70	30	100
COPBTC1	Mandatory Course	Research Methodology	04	04	70	30	100
Discipline Specific Elective (Any One)							
Discipline Specific Elective: Accounting							
COPBTD1	Discipline Specific Elective (A)	Corporate Financial Reporting	04	04	70	30	100
Discipline Specific Elective: Finance							
COPBTD2	Discipline Specific Elective (B)	Forex and Risk Management	04	04	70	30	100
Discipline Specific Elective: Human Resource Management							
COPBTD3	Discipline Specific Elective (C)	Compensation Management and Employee Welfare Laws	04	04	70	30	100
Discipline Specific Elective: Marketing							
COPBTD4	Discipline Specific Elective (D)	Marketing Research	04	04	70	30	100
Total			20	20	350	150	500
** There will be 4 internal tests of 15 marks each							

** There will be two internal tests of 15 marks each aggregating a total of 30 marks.

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Semester II **COPBTT1 : ORGANISATIONAL THEORY**

Learning Objective: To enable students with the behavioural aspects of the organisation.

Unit	Content	Credit: 04 Lectures
I	Team Development and Management of Conflict: Nature of Teams; Difference between Work Groups and Work Teams; Characteristics of Effective Teams; Importance of Teams; Levels of Conflict Individual, Interpersonal, Group Level and Organisation Level Conflict; Causes of Conflict; Stages of Conflict; Conflict Management Preventive and Curative Measures. Management of Conflict: Meaning; Features; Approaches; Impact of Conflict.	10
II	Organisational Change and Organisational Development: Introduction, Meaning, Forces, and Types of Change; Levels of Change; Change Process; Change Agents; Human Reactions to Change; Causes of Resistance to Change; Overcoming Resistance to Change; Meaning, and Definition; Characteristics, Need, Benefits, Limitations, Assumptions, and Values of OD; Steps in OD Process; Techniques of OD; Limitations and Effectiveness of OD.	12
III	Organisational Culture: Introduction, Meaning, and Definition; Characteristics and Components of Culture; Uniformity of Culture Dominant Culture and Sub Cultures, Strong Culture and Weak Cultures, Mechanistic and Organic Cultures; Authoritarian and Participative Cultures; National Vs. Organisational Culture.	10
IV	Power and Politics: Meaning and Definition of Power; Distinction between Power, Authority, and Influence; Sources, Faces, Acquisition of Power; Power Dynamics; Characteristics of Organisational Politics; Causes of Political Behaviour; Functions of Organisational Politics; Managing Political Behaviour.	08
V	Quality of Working Life: Introduction, Concept, Scope, Principles and Techniques for improving QWL. Morale: Meaning; Factors; Importance; Impact of Morale in productivity.	08
Total Lectures (hours)		48

Suggested Readings:

1. Ashwathappa, K: Organisational Behaviour, Himalaya Publishing House, Mumbai
2. Arnold, H.J. & Fieldman D.C: Organisational Behaviour, McGraw-Hill Book Company, New York.
3. Dayal, Ishwar: Organizational Development, Ane Books Pvt. Ltd, New Delhi.
4. Luthans, F.: Organizational Behaviour, New York McGraw-Hill.

5. Prasad L.M.: Organisational Theory & Behaviour, S. Chand, New Delhi.

6. Robbins, S.P.: Organizational Behaviour, Prentice-Hall India, New Delhi.

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Semester II **COPBTT2 : COMPUTER APPLICATIONS IN BUSINESS**


Learning Objective: To impart advance knowledge of Computer Applications especially in context of businesses.


Unit	Content	Credit: 04 Lectures
I	Computer Fundamentals: Meaning and Characteristics; Computer Generations; Classification of Computers; Organisation of Computer; Input and Output Devices; Storage Devices; PC as a Virtual Office.	08
II	Information Technology: Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business.	10
III	Operating Systems and Word Processing: Concepts; Basic Idea of DOS, WINDOWS and Unix; Introduction and Working with MS-Word in MS-Office; MS-Excel; MS-Power Point-Basic Commands, Formatting Text and Documents; Working with Graphics and Creating Presentation the Easy Way.	10
IV	Introduction to Accounting Packages: Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records, Maintenance of Accounting Books and Final Accounts; Financial Reports Generation.	12
V	Database Management System: Traditional File Management; Processing Techniques; Limitation of File Management Systems; Meaning and Features of DBMS; Components of DBMS; Architecture of DBMS; Functioning of DBMS.	8
Total Lectures (hours)		48

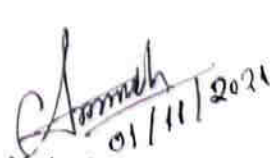
Suggested Readings:

1. Satish Jain, Fundamentals of Computers, BPB Publications.
2. Ron Mansfield, Working in Microsoft Office, McGraw Hill Education, India.
3. Malhotra, Computer in Management.
4. V. Raja Raman, Computer Fundamentals.
5. P. K. Sinha, Computer Fundamentals.


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Semester II **COPBTT3 : ACCOUNTING FOR MANAGERIAL DECISIONS**

Learning Objective: The objective of the course is to enable the students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

Credit: 04

Unit	Content	Lectures
I	Management Accounting: Nature and Functions, Scope of Management Accounting, Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant, Tool and Techniques used in Management Accounting, Limitation of Management Accounting. Budgeting and Budgetary Control: Meaning, Objectives, Advantages and Limitations, Essentials of Effective Budgeting, Classification of Budgets; Cash Budget, Fixed and Flexible Budget, Master Budget, Zero Base Budgeting, Performance Budgeting.	08
II	Standard Costing and Variance Analysis: Limitations of Historical Costing, Meaning of Standard Costing, Standard Costing v/s Estimated Costing, Variance Analysis: Material Variance, Labour Variance and Overhead Variance and Sales Variance, Reporting of Variance, Disposition of Variance.	10
III	Variable and Absorption Costing: Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements. Marginal Costing: Meaning of Marginal Costing, Characteristics of Marginal Costing, Income determination under Marginal Costing and Absorption Costing, Income Determination under Marginal Costing. Cost-Volume-Profit (CVP) Analysis: Contribution Margin; Break – Even Analysis; Profit Volume (P/V) Analysis; Multiple-Product Analysis; Optimal use of Limited Resources.	14
IV	Decision Process: Relevant Information and Short-Run Managerial Decisions – Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shut down, Special Order, Product-Mix, Pricing Decisions. Advantages and Disadvantages of divisionalisation.	08
V	Concept of Responsibility Accounting: Responsibility Centers, Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting, Financial Measures of Performance, Non- Financial Performance Measures, Cost Reduction and Cost Control. Activity Based Costing: a) Identify appropriate cost drivers under ABC. b) Calculate costs per driver and per unit using ABC. c) Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours.	08

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Suggested Readings:


1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall.
2. Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
3. Drury Colin, Management and Cost Accounting, Thomson Learning.
4. Garison R.H. and E.W. Noreen, Managerial Accounting, McGraw Hill.
5. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.
6. Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases, S. Chand & Co., New Delhi.
7. Mukhi, Bhavya Accounting for Management Decisions Indica Publishers & Distributors Pvt Ltd New Delhi.
8. Chintaman. S. A. Management Accounting Indica Publishers & Distributors Pvt Ltd New Delhi.
9. Vasudeva S. Accounting for Business Managers Himalaya Publishing House, New Delhi.
10. Khedkar & Bharti Accounting for Business Decisions Himalaya Publishing House, New Delhi.
11. Arora, M.N.: Cost and Management Accounting, Vikas Publication, New Delhi.

Note: Latest edition of text books may be used.


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Semester II

COPBTC1 : RESEARCH METHODOLOGY

Learning Objective: To impart in students the core knowledge related to research and its processes to enable the student to do independent research/ consultancy projects in future.

Credit: 04

Unit	Content	Lectures
I	Research: Meaning, Characteristics, Objectives, Motivation in Research, Types, Methods, Significance, Process, Approaches, Criteria of Good Research. Concept of Theory, Empiricism, Deductive and Inductive Theory. Research Standards, Research Ethics, Code of Ethics for Researchers.	06
II	Research Problem and Research Design: Selection of Problem of Research, Research Problems in Social Sciences, Components and Sources of Research Problem, Definition and Evaluation of Research Problem, Techniques for Defining Research Problem. Review of Literature: Need, Purpose and Making Notes on Literature Reviewed, Research Gap Identification. Sources of Research Papers and other published works, Search engines and use of keywords, Systematic Review, Methods of Review of Literature. Use of software like NVivo for Review of Literature. Research Design: Meaning, Need & Importance, Features of Good Research Design, Types of Research Design – Concept, Pros & Cons. Qualitative, Quantitative and Mixed Research Designs, Types of Sampling Design, Variables in Research: Introduction, Meaning, Types.	12
III	Measurement and Scaling: Scales of Measurement, Types of Data Measurement Scales, Techniques of Data Scaling, Goodness of Measurement Scales, Deciding the Scale; Development of Research Instruments – Questionnaires and Schedules, Testing the Research Instruments; Reliability and Validity Tests, Testing the Reliability using Cronbach's Alpha.	12
IV	Sampling: Introduction to Sampling: Concepts of Population, Sample, Sampling Frame, Sampling Error, Sample Size, Characteristics of a good sample, Types of Sampling - Probability and Non-Probability, Determining Size of the Sample, Sample v/s Census Method of Data Collection. Collection of Data: Primary and Secondary data; Collection of Primary Data: Methods of Data Collection - Field Survey, Observations, Experimentation; Identification and Selection of Respondents, Serving the Instruments and Collection of Instruments; Secondary data: Sources, Identification and Selection of Source; Databases as Source of Secondary Data.	12

Content Analysis: Content, Process of Content Analysis, Word count etc., Use

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Semester II

COPBTC1 : RESEARCH METHODOLOGY

	of NVivo.	
	Data Processing: Field work validation, Editing, Coding, Classification and Tabulation of data.	
V	<p>Data Analysis: Univariate, Bivariate and Multivariate Data; Analysis of Univariate data using descriptive Statistical Measures; Use of Charts and Graphs.</p> <p>Testing Significance of Results: Level of Significance, one sample z test, one sample t test, one sample Kolmogorov Smirnov test.</p> <p>Testing of Hypotheses: Concept, Meaning, Types; Steps in Testing the Hypothesis, Error in Hypothesis Testing - Type I and Type II Errors, P – Value Approach.</p> <p>Use of Software for Data Analysis and Testing the Significance of Results: Use of Research Software like SPSS, AMOS, GRATL, Smart PLS, NVivo, Zotero/Mendeley, etc.</p> <p>Report Writing: Types of Reports, Footnotes and Endnotes, Reference List and Bibliography, Use of Citations and References; APA Style. Plagiarism, Software for detection of plagiarism; Problems encountered by Researchers in India.</p>	06
Total Lectures (hours)		48

Suggested Readings:

1. Bennet, Roger: Management Research, Routledge, New York.
2. Fowler, Floyd, J. JR. : Survey Methods, Sage Publication, New Delhi.
3. Gupta, S.P.: Statistical Methods, Vikas Publishing House, New Delhi.
4. Kothari, C. R. Research Methodology: Methods and Techniques. New Age International Publishers.
5. Bajpai, Naval. *Business Research Methods*. Pearson.
6. Bhandarkar, P. L. & Wilkinson, T.S. *Methodology and Techniques of Social Research*. Himalaya Publishing House.
7. Bryman, Alan & Emma Bell. *Business Research Methods*. Oxford University Press – India Edition.
8. Collis, Jill & Hussey, Roger. *Business Research: A Practical Guide for Undergraduates & Postgraduates*. Palgrave Macmillan – India.
9. Cooper and Pamela. *Business Research Methods*. Tata Mc Graw Hill.
10. Sharma, K. R. *Research Methods*. Atlantic Publishers, New Delhi.
11. Krishnaswamy O.R. and Ranganatham, M. *Methodology of Research in Social Sciences*. Himalaya Publishing House.
12. Zikmund, William G. *Business Research Methods*. Cengage Learning.
13. Kumar, Ranjit. *Research Methodology – A Step-by-Step Guide for Beginners*. Pearson Education.
14. Mohan, S. and Elangovan, R. *Research Methodology in Commerce*. Deep and Deep Publications Pvt Ltd., New Delhi.
15. Panneerselvam, R. *Research Methodology*. PHI Learning Pvt Ltd., New Delhi.
16. Sekaran, Uma. *Research Methods for Business*. Wiley India, New Delhi.

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Semester II **COPBTDI : CORPORATE FINANCIAL REPORTING**

Learning Objective: To understand the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the stakeholders. To develop an understanding of the various forms of reporting (other than financial statements) and accounting for special transactions, and apply such knowledge in problem solving.

Credit: 04

Unit	Content	Lectures
I	A. Introduction: Framing of Accounting Standards, National and International Accounting Authorities, Adoption of International Financial Reporting Standards (IFRS). B. Application of Indian Accounting Standards (Ind AS) with reference to General Purpose Financial Statements (With Numerical Problems): Ind AS 101, 106, 11, 19 & 20.	08
II	Accounting and Reporting for Carbon Credits: Brief historical background, Kyoto Protocol, Market Based Mechanism, Carbon Credits and Certified Emission Reductions, Carbon Trade, Pricing of CERS, Verified Emission Reduction (VER), Calculation of CERS, Clean Development Mechanism Project Registration Process / Cycle, Additionality, Baseline, CDM Projects in India, Trading Platform for CER in India. Measurement & Accounting Treatment of Carbon Credits as per relevant Accounting Standards (With Numerical Problems).	10
III	Accounting and Reporting for E-commerce Business: Introduction, Definition, Advantages, Elements, Challenges & Various Models of E-commerce Business. Classification of E-commerce websites; Terms of agreement between the vendors and the E-commerce operators; Revenue recognition for E-commerce companies. Accounting principles applicable to specific sources of revenue of E-commerce companies; Recognition and Measurement of Costs; Rebates, Discounts and other sales incentives; Equity based consideration. Accounting for GST in E-commerce Companies (With Numerical Problems); Indian Accounting Standards and its implication on E-commerce companies.	10
IV	Accounting and Reporting for Share Based payments (as per Ind AS – 102): a) Meaning, Scope, Recognition, Equity settled transactions, Transaction with employees and non-employees; Types of share based payments (With Numerical Problems). b) Determining types of conditions, determining impact of condition on share based valuation; Grant date; Determination of Fair value of Options, Determination of ESOP Provision and Related Disclosure and settlement of ESOP; Fair value calculation. (With Numerical Problems).	10

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Semester II COPBTD1 : CORPORATE FINANCIAL REPORTING		
V	Value Added Accounting & Reporting: Introduction, Historical background, Definitions, Necessity of preparing Value Added Statements, Reporting and Disclosure of Value Added Statement (With Numerical Problems): 1. Economic Value Added (EVA) 2. Gross Value Added (GVA) 3. Net Value Added (NVA) 4. Market Value Added (MVA)	10
Total Lectures (hours)		48


Suggested Readings:

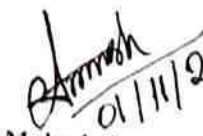
1. Andrew W Higson: Corporate Financial Reporting: Theory and Practice (SAGE Publications Ltd.).
2. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi).
3. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House.
4. CA (Dr.)Tulsian P.C. & Tulsian Bharat: Financial Reporting (S Chand; New Delhi).
5. CA Sunitajani Miriyala CA Ravi Kanth Miriyala: Commercial's Financial Reporting (Commercial Law Publishers (India) Pvt. Ltd.).
6. CA Vinod Kumar Agarwal: E-book for Financial Reporting.
7. Charles T. Horngren & Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
8. Corporate Financial Reporting: Study material issued by The Institute of Cost Accountants of India (ICAI).
9. David Young & Jacob Cohen: Corporate Financial Reporting & Analysis (Willy).
10. Dr.T.P.Ghosh: Illustrated Guide to Revised Schedule VI (Taxmann pub.).
11. E. Mrudula & V.R.P. Kashyap (ICFAI) Financial Reporting edited Book.
12. Financial Reporting: Study material issued by The Institute of Chartered Accountants of India (ICAI).
13. Garrison H., Ray and Eric W. Noreen Managerial Accounting: McGraw Hill.
14. Goel, Rajiv, Management Accounting: International Book House.
15. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
16. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi).
17. J.R. Monga, Corporate Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
18. Jawaharlal: Corporate Financial Reporting (Taxmann Publications).
19. R. N. Anthony, David Hawkins, K. A. Merchant, Accounting: Text & Cases. McGraw-Hill Edu.
20. Relevant Literature published by Security Exchange Board of India (SEBI).
21. Relevant Literature published by the IRDA.
22. Relevant Literature published by the Reserve Bank of India (RBI).
23. S. N. Maheshwari; Corporate Accounting: (Vikas Publishing house Pvt. Ltd. New Delhi).
24. S.P. Jain & K. L. Narang: Company Accounts: (Kalyani Publishers, New Delhi).
25. Sanjeev Singhal: Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi).
26. Shukla M.C. & T. S. Grawal: Advanced Accountancy: (Sultan Chand & sons, New Delhi).
27. Singh, Surender, Scholar Management Accounting: Tech Press, New Delhi.

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Semester II COPBTD2 : FOREX AND RISK MANAGEMENT		
Learning Objective: To provide basic knowledge of foreign exchange concepts and risk management.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: International trade, foreign exchange, foreign exchange markets structure and functions, international financial institutions, FEMA.	08
II	Risk Management: Currency derivatives (forward contracts, futures, options, and currency swaps), interest rate risk, transaction exposure, translation and economic exposure.	08
III	Exchange Rate Systems: Gold and the Bretton woods systems, fixed exchange rates, flexible exchange rates, factors which influence the determination of exchange rates (PPP theory), exchange control, objectives and methods of exchange control.	10
IV	Foreign Exchange Transactions: Purchase and sale transactions, spot and forward transactions, ready exchange rates, principal types of buying rates, principal types of selling rates, ready rates based on cross rates.	08
V	Forex Contracts: Forward contracts, factors that determine forward margins, calculation of fixed forward rates and option forward rates, forward exchange rates based on cross rates, execution of forward contract, cancellation and extension of forward contract, forward rate agreement, currency futures and option contracts, financial swaps.	14
Total Lectures (hours)		48

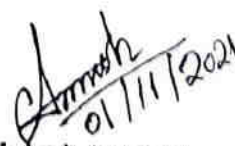
Suggested Readings:

1. C. Jeavanandam, Foreign Exchange Practice and Concepts, Sultan Chand & Sons, New Delhi.
2. Apte P.G. International Financial Management TataMcGraw Hill, New Delhi.
3. Shaprio, Alan. C, Multinational Financial Management, Prentice Hall, New Delhi. 2006,8th edition.
4. Cheol S. Eurn, Bruce G. Resnick, International Finance Management, Mc Graw Hill, 5th edition, 2009.


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Semester II COPBTD3 : COMPENSATION MANAGEMENT AND EMPLOYEE WELFARE LAWS

Learning Objective: To promote understanding of issues related to compensation management in corporate sector and public services and to impart skill in designing compensation management system, policies and strategies, apart from promoting understanding of legal issues in the administration of compensation, welfare and social security.

Credit: 04

Unit	Content	Lectures
I	Compensation Management and Employees Welfare: Compensation management process, Forms of pay, Financial and non-financial compensation. Compensation Strategies, Assessing job values & relativities; Pay structures; Designing pay levels, mix and pay structures, construction of optimal pay structure. Paying for performance, skills and competence. International pay systems: comparing costs and systems; Strategic market mind set; Expatriate pay. Concept and Rationale of Employees Welfare.	08
II	The Payment of Bonus Act, 1965: Objects; Scope and Application; Definitions; Calculation of amount payable as Bonus; Eligibility and Disqualifications for Bonus; Minimum & maximum Bonus; Set on & Set off of Allocable Surplus; Application of Act in Establishment in Public Sector; Bonus linked with Production or Productivity.	08
III	The Payment of Wages Act, 1936: Objects; Application; Responsibility for payment of wages; Fixation of wage periods; time-limits; Deduction from wages; Remedies available to worker, Powers of authorities, Penalty for offences. The Minimum Wages Act, 1948: Objects; Application; Minimum Fair and Living Wages; Determination of minimum wage; Taxation of minimum wage; Advisory Board; Remedy to worker for non-payment of minimum wages.	12
IV	The Workmen's Compensation Act, 1923: Objects; Employer's liability for compensation; Amount of compensation; Distribution of compensation; Notice and claims, remedies of employers against stranger; Procedures in proceedings before Commissioner.	10
V	The Maternity Benefit Act, 1961: Definitions, Employment of, or work by, women prohibited during certain periods, right to payment of maternity benefits, notice of claim of maternity benefit and payment thereof, Leaves, Dismissal during absence of pregnancy, forfeiture of maternity benefits.	10
Total Lectures (hours)		48

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Suggested Readings:

1. Belchor, David W. "Compensation Administration", Prentice Hall, Englewood Cliffs. NT.
2. Henderson, R.I. Compensation Management in a Knowledge Based World. New Delhi: Pearson Education.
3. Milkovich.G; Newman.J and Ratnam, C.S.V, Compensation, Tata Mc Graw Hill, Special Indian Edition.
4. Armstrong, M. & Murlis, H. Reward Management: A Handbook of Salary administration, London: Kegan Paul.
5. Sharma, J.P. An Easy Approach To Company And Compensation Laws. New Delhi: Ane Books Pvt Ltd.
6. Malik, P.L. Handbook of Labourer and Industrial Law, Eastern Book Company.
7. Government of India Report of the National Commission on Labour Ministry of Labour and Employment, New Delhi.


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Semester II

COPBTD4 : MARKETING RESEARCH


Learning Objective: To impart practical knowledge about research in marketing to solve different contemporary problems in corporate world.


Credit: 04


Unit	Content	Lectures
I	Introduction: Definition, Process of Marketing Research; Role of Marketing Research in Marketing Decision Making; International Marketing Research.	08
II	Defining Marketing Research Problem and Approach: Importance and Process of defining the problem; Management Decision Problem and Marketing Research Problem; Components of the Approach.	08
III	Formulation of Research Design: Definition and Classification – Exploratory and Descriptive Research Design; Marketing Research Proposal. Sampling in Marketing Research; Use of Secondary Data in Marketing Research; Measurement & Scaling in Marketing Research: Levels of Measurement Scales-Nominal, Ordinary, Interval and Ratio Scales. Types of Attitude Scales – Comparative and Non-comparative Rating Scales. Itemized Rating Scales-Semantic Differential, Likert Scale, & Stapel Scale. Reliability & Validity of Measurement Instruments.	10
IV	Tools in Marketing Research: General Procedure for Hypothesis Testing. Analysis of Variance (ANOVA). Multivariate Analysis (Application & Methodology); Factor & Conjoint Analysis.	12
V	Application of Marketing Research: Consumer Research, Product Research, Advertising Research; Marketing and Sales Forecasting; Sales Analysis.	10
Total Lectures (hours)		48


Suggested Readings:

1. Malhotra, N. K. and Dash, S.; Marketing Research; PHI, New Delhi.
2. Boyd, Marketing Research: Text and Cases.
3. A. Pararuraman, Marketing Research.


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CBCS Course Structure				Semester III			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPCTT1	Core Course	Strategic Management	04	04	70	30	100
COPCTT2	Core Course	Advanced Tax Planning and Tax Management	04	04	70	30	100
Discipline Specific Elective (Any One Group)							
Discipline Specific Elective Group A: Accounting							
COPCTD1	Discipline Specific Elective (A1)	Government Accounting	04	04	70	30	100
COPCTD2	Discipline Specific Elective (A2)	Forensic Accounting, Auditing and Investigation	04	04	70	30	100
Discipline Specific Elective Group B: Finance							
COPCTD3	Discipline Specific Elective (B1)	Behavioural Finance	04	04	70	30	100
COPCTD4	Discipline Specific Elective (B2)	Financial Services	04	04	70	30	100
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CBCS Course Structure				Semester III			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
Discipline Specific Elective Group C: Human Resource Management							
COPCTD5	Discipline Specific Elective (C1)	Skill and Competency Management	04	04	70	30	100
COPCTD6	Discipline Specific Elective (C2)	Strategic Human Resource Management	04	04	70	30	100
Discipline Specific Elective Group D: Marketing							
COPCTD7	Discipline Specific Elective (D1)	Service Marketing	04	04	70	30	100
COPCTD8	Discipline Specific Elective (D2)	Agricultural Marketing	04	04	70	30	100
Open Elective							
COPCTO1	Open Elective	Life Skills and Communication	04	04	70	30	100
Total			20	20	350	150	500


** There will be two internal tests of 15 marks each approximately.

** There will be two internal tests of 15 marks each aggregating a total of 30 marks.


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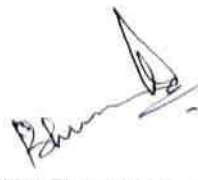
Semester III		COPCTT1 : STRATEGIC MANAGEMENT
Learning Objective: To enhance the understanding about business strategies in corporate environment and enable the students in taking strategic decisions in competitive global environment.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Concept of Strategy; Levels of Strategy; Definition and Importance of Strategic Management; Different approaches to Strategic Decision Making; Mission, Objectives, Goals, and Purpose of Organisation.	06
II	Environmental Analysis and Diagnosis: Concept and Components of Environment; Appraisal of Organisations: Industry Analysis; Strategic Advantage Analysis and Diagnosis; SWOT Analysis.	12
III	Formulation of Strategy: Analysis of Alternatives in Strategy Formulation; Modernisation, Diversification, Integration; Merger, Take-over and Joint Strategies; Turnaround, Divestment, and Liquidation Strategies; Functional Strategies: Marketing, Production/Operations and R & D plans and Policies.	12
IV	Strategic Implementation: Concept, Relationship between Strategic Formulation and Implementation; Issues in strategy implementation, Resource Allocation.	02
V	Strategic Evaluation and Control: Concept and Techniques of Strategic Evaluation; Strategic Control; Strategic and Operational Control.	06
Total Lectures (hours)		48

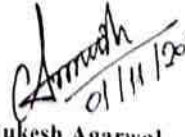
Suggested Readings:

1. Sharma, R. A. Strategic Management in Indian Companies. Deep & Deep Publications, New Delhi.
2. David, Fred R.; Strategic Management, Prentice-Hall.
3. Grant, Robert M., Contemporary Strategy Analysis , 5th ed., 2005 Blackwell Publishers, Massachussets, U.S.A.
4. Hitt M.A. et. al., Strategic Management, South Western, 2009.
5. Ansoff, H. Igor, R.P. Declorch and R.I. Hayes, From Strategic Planning to Management, Wiley.


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Semester III

COPCTT2 : ADVANCED TAX PLANNING AND TAX MANAGEMENT

Learning Objective: To provide practical knowledge about tax planning and management for corporate bodies. Students will be able to develop detailed understanding on various planning tools in direct taxation and use the provisions of direct taxes for planning and decision making, develop understanding of taxation for corporate entities and use it for decision making to facilitate constructive planning of tax liability and develop the ability and skill of the students to undertake corporate tax planning independently or in a business set up.

Credit: 04

Unit	Content	Lectures
I	<p>Tax Planning: Concept of tax planning and tax management, Tax evasion and tax avoidance; Rationale of corporate tax planning; Nature and scope of tax planning in companies; Importance of tax planning as a management decision; Objectives and basis of tax planning Minimizing tax liability, tax evasion, tax avoidance and tax planning; Tax Planning and Corporate Planning.</p> <p>Types of companies - Indian company, Domestic company, Foreign company, Investment company; Residential status of companies and tax incidence, clubbing of income; Taxation of Company - Computation of tax liability; Tax liability and Minimum Alternate Tax, MAT Provision, MAT Credit; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses; Tax on profits; Taxation of purchase sale of units of Mutual funds; Long term capital gain and short term capital gain.</p>	06
II	<p>Tax Planning and Nature of Business: Tax Planning and forms of business (Sole proprietorship, Partnership, LLP and Company); Tax Planning with reference to location of undertaking, Type of activities, Ownership pattern, Tax provisions for new businesses, Export business, Industrial undertakings and infrastructure development undertaking, Enterprises located in SEZs, Businesses in special category states, Hotel industry, Telecom industry, Entertainment industry, Information Technology Industry, Power, Shipping and Aircraft, Oil and Minerals, Venture capital fund, Mutual funds, Insurance, construction, and retail businesses related tax provisions; Deduction allowed to respective industries; (Sections 32AD, 33AB, 3ABA; Sections 35ABB, 35AD; and Sections 80-IA, 80-IAC, 80-IB, 80-IBA, 80-ID, 80-IE 80JJA); Case Studies/Exercises.</p>	12
III	<p>Tax Planning and Business Decisions: Tax planning with reference to specific management decisions such as Make or buy, Own or lease, Repair or replace; Tax planning with reference to Employee's remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation; Double taxation relief – bilateral and unilateral relief related provisions; Provisions related to advance tax computation and payment procedure; Case studies/Exercises.</p> <p>Tax Planning and Financial Decisions: Capital structure decisions; Dividend policy and tax on dividend, Types of dividends, Case study on dividend tax; Bonus Share; Investments and capital gains; Procurement of assets-Lease vs.</p>	12

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purchase; Owning or leasing of an asset; Instalment vs Hire purchase or instalment purchase decision; Purchase of an asset out of own funds or out of borrowed capital; Manufacturing or buying; Repairing, replacing, renewing or renovating an asset, Case studies/Exercises.

Tax Planning and Managerial Decisions: Capital structure decisions and tax planning; Tax planning through employees' remuneration – fringe benefit tax, ESOPs; tax consideration – make or buy, Close or continue, Sale in domestic market and exports, Replacement and capital budgeting decisions. Tax Planning-Scientific Research, Sale of assets used for scientific research; Private equity in capital structure, Case studies/Exercises.

Tax Planning and Business Reorganization: Tax Planning with reference to business restructuring and amalgamations; Demerger; Slump sale; Tax planning through conversion of a firm into a company; Conversion of sole proprietorship into company; Conversion of company into Limited Liability Partnership, Conversion of company into LLP; Conversion of sole proprietary into partnership firm; Tax planning through transfer of assets between holding and subsidiary companies, Case studies/Exercises.

IV Tax Planning for International Entities: Tax planning in respect of non-resident Indians; Income by way of interest on NRO/ NRE accounts, Provisions under sections 115C – 115I; Double taxation relief; Tax Planning and Transfer pricing; Measures to curb tax evasion through Arm's Length Price and methods of its computation; Advance rulings; Advance Pricing Agreement, Case studies/Exercises.

12

Tax Planning in Foreign Collaborations: Doubly taxed income and Double Taxation aspects; Foreign collaborations and incidence of taxation on domestic companies and other assesses; Provisions for relief in respect of unilateral and bilateral double taxation, Case studies/Exercises.

V Tax Management: Advance payment of tax; Tax deduction/collection at source; Documentations, Returns of tax, Certificates Interest payable by assesses/governments; Collection and recovery of tax; Assessment, re-assessment, rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities; Drafting of appeal; Statement of facts and statement of law; Penalties and Prosecutions: Provisions relating to undisclosed income/ investments (Sections 68,69A,69B,69C,69D); Settlement Commission; Search, seizure and survey; Transactions with persons located in notified jurisdictional area; General anti-avoidance rules; Tax clearance certificate; Securities transaction tax; Information Technology and Tax administration; Case studies/Exercises.

06

Income Tax authorities; Tax Deduction and Collection Account Number (TAN); Tax Information Network (TIN); Tax deduction at source – tax on salary, interest, dividend, interest other than interest on securities, winning from lottery, games, etc., Insurance commission and related provisions for deductions; Managerial remuneration and tax consideration; Income of others liable for Clubbing; Deductions under Sections 80C, 80CCD (1), 80CCD (1B), 80CCD (2),

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Semester III	COPCTT2 : ADVANCED TAX PLANNING AND TAX MANAGEMENT	
	80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB; Rebate under Section 87A. Double taxation relief under Sections 90 and 91; Case studies/Exercises.	
	Total Lectures (hours)	48


Suggested Readings:


1. Gaur, V. P. & Narang, D. B.: Income Tax Law & Practice; Kalyani Publishres, Ludhiana.
2. Ahuja, Girish & Gupta, Ravi: Systematic Approach to Income Tax; Bharat Law House, New Delhi.
3. Mehrotra, H. C.: Income Tax Law; Sahitya Bhawan, Agra.
4. Pagare, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi.
5. Saklecha, Sripal; Income Tax, Satish Printers, Indore.
6. Acharya. Shuklendra and Gurha. M.G. *Tax Planning under Direct taxes*. Modern Law Publications, Allahabad.
7. Ahuja. Girish. and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
8. Lakhotia, R.N. and Lakhotia, S. *Corporate Tax Planning Handbook*. Vision Books.
9. Mittal, D.P. *Law of Transfer Pricing*. Taxman Publications Pvt Ltd., New Delhi.
10. Singhanian. Vinod K. and Singhanian. Monica. *Corporate Tax Planning*. Taxman Publications Pvt Ltd., New Delhi.
11. The Income Tax Act, 1961.
12. The Income Tax Rules, 1962.

Note: Latest edition of text books may be used.


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Semester III

COPCTD1 : GOVERNMENT ACCOUNTING

Learning Objective: The student will be able to Understand the structure of Government accounting system, Learn how to maintain books of accounts of State and central govt books, Prepare the different set of books of accounts as per Accounting principles, Understand the process of setting accounting for government entities and Learn to maintain the reliability and true and fair view of books of accounts.

Credit: 04

Unit	Content	Lectures
I	Design and Organisation of Government Accounting System: Basis of Government Accounting -- Cash Accounting, Accrual Accounting, Comparison between Cash based system of accounting and accrual system of accounts, Benefits of switch over. Global trends, Users of government account, Accounting arrangements and authorities in State and Central Governments, Government Accounting Standards Advisory Board (GASAB) – Role and functions; Approved formats of accounts for Panchayati Raj Institutions and Local Bodies, Inter-state & center to state transactions, Principles of Recognition, Measurement Classification and Disclosure, Receipt and credit into Government Accounts, Withdrawal from Government Account Section-I & III, Maintenance of Deposits.	06
II	Maintenance of Initial Accounts by Drawing and Disbursing Officers (DDO): Initial records and accounts relating to receipts and disbursements by DDOs, Preparation of Cash Book, Journal and Ledger, Reconciliation of accounts with, Treasury/ Pay and Accounts Office (PAO) by DDOs, Treasury Accounting System including State PAO Accounting System , Process of passing bills in Treasury/State PAO , Voucher, Challans, Schedule of Receipts and, Payments, List of Payment and Cash Accounts, Daily Accounting in treasury/State PAO, AC/DC bills, Nil Bills.	12
III	Compilation of Monthly Civil Accounts by Accountant General: Compilation and preparation of Monthly Civil Accounts, Compilation of treasury accounts, preparation of Classified Abstract, Consolidated Abstract, Detail Books, Consolidated monthly accounts of Public Works and Forest Divisions, Inter-government and Inter-departmental transactions and their adjustments, Corrections in accounts- Transfer Entries, Combined Transfer Entries, ledger, Accounting of liabilities: Public Debt, Other liabilities, Treasury bills, Accounting of Reserve Fund, Deposit and Investments, Accounting of Suspense and Remittance Heads, Preparation of Disburser's Account and Monthly Civil Account, Detailed Loan Accounting, Provident Fund Accounting with particular reference to pitfalls in accounting.	12
IV	Compilation of Annual Accounts: Appropriation Accounts, Finance Accounts and Combined Finance and Revenue Accounts, Contents of annual accounts, Preparation and submission of annual accounts. Summary of Finance Accounts, Interpretation and utility of various statements in Finance Accounts, Interpretation and utility of Government Accounts, Report on State Finances, Summarised Financial Position of the State, Abstract of receipts and disbursements, Sources and Application of funds, Input for fiscal management	12

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Semester III		COPCTD1 : GOVERNMENT ACCOUNTING
	Allocation of resources and effective use of resources, Input for budget preparation and monitoring.	
V	Quality Assurance Procedures: Checks against errors and misstatements, Reconciliation between Accountant General and Controlling Officers, Maintenance and review of Broadsheets, Analysis and clearance of suspense and remittance heads, Internal Test Audit (ITA), Control Accounts for verification and exclusion checks , Classified Abstracts (DDR portion and Proof Sheet), Detail Books and Disburser's Account, Journal, Reconciliation of differences under Reserve Bank Deposits in figures as per Government accounts and those communicated by Central Accounts Section RBI, Checks related to timeliness, completeness and overall reliability, , Trial Balance, Review of Balances, Exclusions of Treasury and Divisional accounts, Review against schedule of preparation, Reconciliation between Finance and Appropriation Accounts.	06
Total Lectures (hours)		48


Suggested Readings:


1. Account Code for Accountants General.
2. Central Government Account (Receipt and Payment) Rules, 1983.
3. Central Public Works Accounting Code.
4. Current Finance and Appropriation Accounts of Union Government.
5. Government Accounting Rules, 1990.
6. Government of India Budget.

Note: Any other latest edition of Reference/Text book can be included.


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Semester III COPCTD2 : FORENSIC ACCOUNTING, AUDITING AND INVESTIGATION

Learning Objective: The student will be able to demonstrate insight into knowledge and engagement in the field of forensic accountancy as it pertains to financial statement manipulation, knowledge literacy in the area of fraud risk management, knowledge of ethics and professional practices relating to financial statements and fraud risk management, knowledge literacy in demonstrating the ability to interrogate multiple sources of knowledge in the area of conducting a forensic investigation and developing solutions to complex or abstract problems in the forensic investigation field.

Credit: 04

Unit	Content	Lectures
I	<p>Fraud: Meaning, Ingredients of fraud, Reasons why frauds are committed, Individuals likely to commit fraud; Pervasiveness and causes of white-collar crime in society; Victims of fraud; Reasons for certain individuals/businesses facing higher risk and becoming targets of fraudsters; Effect of fraud on its victims directly and on the society in general; Economics of crime.</p> <p>Financial Frauds: Meaning, Nature, Scope – Fraud in revenue and expenditure, Fraud in inventory and assets, Fraud on liabilities and reserves; Fraud in Financial Statement; Financial frauds in Banking sector – Overview; Financial frauds in insurance service – Overview, Case studies/Examples; Financial frauds in capital market – Overview, Case studies/Examples; Strategies for prevention of frauds to save consumers and businesses.</p>	06
II	<p>Corporate Frauds: Nature of corporate frauds, Fraud under the Companies Act, 2013, Frauds for and against a company; Types of corporate frauds – Bribery and corruption, Money laundering, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Tax evasion; Organized crimes; Financial crimes, Other types of misconducts; Fraud in e-commerce;</p> <p>Cyber-crimes: Definitions under IT Act, 2000; Types of cybercrimes – Cyber stalking, Cyber terrorism, Forgery and fraud, Crimes related to IPRs, Computer vandalism, Cyber forensic.; Distinction between cybercrimes and conventional crimes; Cyber-crimes Business Space – Web Centric Businesses, E Business, Electronic Governance, Instant messaging platforms, Social networking sites and mobile applications, Security risks in use of Internet; Cyber jurisdiction, Domain name dispute, E-forms; E-Money, Regulations of Pre- Payment Instruments (PPI), Electronic Money Transfers, Privacy of Data and Secure Ways of Operation in Cyber Space.</p>	12
III	<p>Fraud Investigation: Symptoms of fraud, Detection of crime; Identification of behaviour, habits and exploits of fraudsters, Fraud Investigation and Engagement with victims; Collection of evidence; Examination of fraud evidence – Physical, Documentary and Observational Evidence; Use of interview and interrogative methods; Detection of fraud and identification of perpetrators of the fraud.</p>	12

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Semester III COPCTD2 : FORENSIC ACCOUNTING, AUDITING AND INVESTIGATION


	Fraud Reporting: Loss and damage analysis, Valuation of corporate assets lost and liabilities created; Loss due to damages and penalties; Preparation of report on fraud, Fraud reporting, Suggestions for litigation and recovery; Assessment of involvement and responsibility of employees and Auditors.	
IV	Forensic Accounting: Meaning, Nature, Process, Financial Statement Analysis techniques for fraud detection; Legal environment, Financial Intelligence; Accounting and Audit techniques; Sources of information; Detective and investigative tools and techniques; Investigative interview analysis; Financial Intelligence measures; Duties and responsibilities of the forensic accountant. Fraud Auditing: Meaning, Nature, Scope, Auditors liability for undetected frauds, Forensic Audit, Use of technology in Forensic audit, Phases in audit – Recognition, Planning, Evidence collection, Evaluation of history and evolution, Fraud cycle, Consequences, Communication of results, Forensic Audit Report.	12
V	Fraud Management and Resolution: Implications of corporate frauds; Recognition of potential fraudulent situations; Follow up action – Departmental action, Police investigation and Crime reporting, Legal follow up, Enforcement through Government; Policy actions; Initiation of fraud prevention measures.	06
Total Lectures (hours)		48

Suggested Readings:


1. Albrecht, W. Steve. *Forensic Accounting and Fraud Examination*. Cengage Learning (India Edition).
2. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve and Zimbelman, Mark F. *Forensic Accounting & Fraud Examination*. Cengage Learning.
3. Banerjee, Robin. *Who Cheats and How?* Sage Publications, New Delhi.
4. Bologna, Jack and Lindquist, Robert J. *Fraud Auditing and Forensic Accounting*. Wiley.
5. Bremser, Wayne G. *Forensic Accounting and Financial Fraud*. American Management Association.
6. Dalal, Chetan. *Novel and Conventional Methods of Audit*. Investigation and Fraud Detection. Wolters Kluwer India Pvt Ltd.
7. Garg, K. *Forensic Audit*, Thomson Reuters.
8. Golden Thomas, Skalak, Steven, and Clayton Mona. *A Guide to Forensic Accounting Investigation*, Wiley Publishers.
9. Gupta, Sanjeev. *Corporate Frauds and their Regulation in India*. Bharat Law House Pvt Ltd.
10. Hopwood William; Leiner Jay, Young George, *Forensic Accounting and Fraud Examination*. McGraw-Hill.
11. Kass-Shraibman Frimette, Sampath Vijay, *Forensic Accounting for Dummies*. Wiley Publishers.
12. Kaul, Vivek. *Easy Money*. Sage Publications, New Delhi.
13. Kranacher, M.J. and Riley, R.A. *Forensic Accounting and Fraud Examination*, Jhon Wiley & Sons.
14. Kranacher Mary-Jo, Riley Richard and Wells, Joseph. *Forensic Accounting and Fraud Examination*, Wiley Publishers.
15. Manning, George A. *Financial Investigation and Forensic Accounting*. CRC Press: Taylor & Francis Group.
16. Sharma, B. R. *Bank Frauds*. Universal Law Publishing, New Delhi.

Note: Latest edition of text books may be used.


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Semester III		COPCTD3 : BEHAVIOURAL FINANCE
Learning Objective: The objective of this course is to familiarize the students with the basic concepts of behavioural Financing gaining momentum in current stock market scenario.		
Unit	Content	Credit: 04 Lectures
I	Introduction: Nature, Scope, Objectives, Significance and Application of Behavioural Finance; Foundations of Finance; Neoclassical Economics; Expected Utility Theory; Modern Portfolio Theory; Capital Asset Pricing; Efficient Market Hypothesis; Agency Theory; Neoclassical vs. Behavioural Economics; The Influence of Psychology.	06
II	Heuristics and Biases: Perception, Memory and Heuristics; Taxonomy of Biases; Familiarity and Related Biases; Availability Bias; Anchoring Bias; Other biases; Forms and Causes of Overconfidence; Confirmation Bias; Better-Than-Average Effect; Factors impeding Correction. Emotional Foundations: Emotions, Theory, Reasoning, Varied human wants.	12
III	Foundations of Behavioural Finance: (i) Implications of Heuristics and Biases for Financial Decision: Making; Financial Behaviours stemming from Familiarity and Representativeness; Anchoring and Herding. (ii) Implications of Overconfidence for Financial Decision: Overconfidence and Excessive Trading; Demographics and Dynamics – the role of gender; Under diversification and Excessive Risk Taking; The Disposition Effect.	12
IV	Social Forces and Behavioural Explanations: (i) From Homo economicus to Homo sapiens ; Fairness; Role of Social Influence; Social Behaviour and Emotion; Social Forces at work. (ii) Behavioural Explanations for Anomalies: Earnings Announcements, Value vs. Growth, Behavioural factors behind Momentum and Reversal; The Equity Premium Puzzle; Financial Bubbles.	12
V	Other Insights: Wisdom of Crowds; Fooled by Randomness; Noise and Performance in Stock Market; Animal Spirits; Halo Effect and Company Performance; The Zurich Axioms.	06
Total Lectures (hours)		48

Suggested Readings:

1. Chandra, Prasanna, "Behavioural Finance", McGraw Hill Education, 2nd Edition, 2020.
2. Sulphery, MM, "Behavioural Finance", Prentice Hall India Learning Private Limited, 2020.
3. Singh, Ranjit, "Behavioural Finance", PHI Learning Pvt. Ltd., 2019.
4. Singh, Shuchita and Bahi, Shilpa, "Behavioural Finance", Vikas Publishing House, 2015.
5. Baker, Kent H. et al, "Behavioural Finance: What Everyone Needs to Know", Oxford University Press, 2019.

Note: Latest edition of text books may be used.

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Semester III		COPCTD4 : FINANCIAL SERVICES
Learning Objective: To provide among students about advance knowledge of financial services prevailing in India.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Concept, Nature and Scope of Financial Services; Classification of Financial Services Fund-based and Fee-based. – Regulatory Frame Work of Financial Services – Growth of Financial Services in India	06
II	Merchant Banking & Underwriting: Introduction, Concept, Investment Banking vs. Merchant Banking Vs Commercial Banking; Categories and Functions of Merchant Banking, Issue Management; SEBI Regulations. Meaning & nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting.	12
III	Factoring & Forfaiting: Concept, Modes of Operations; Functions; Types of Factoring; Factoring; Forfaiting Definition, Mechanism, Forms, Benefits, and Problems of Factoring and Forfaiting; Comparison among Forfaiting and Discounting; Factoring in India.	12
IV	Credit Rating: Rating Services; Uses, and Process of Credit Rating; Rating Methodology; Rating Revisions; Equity Grading; SEBI and Credit Rating; Credit Rating Agencies in India. Limitations of Rating; Future of Credit Rating in India. Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India. Debt Securitisation – Concept and Application – De-mat Services-need and Operations-role of NSDL and CSDL.	12
V	Other Financial Services: Hire Purchase and Leasing, Securitisation, Depositories and Custodian, Stock Broking, (Sub-broker, foreign broker, stock market trading), Credit Card Services; Venture Capital in India.	06
Total Lectures (hours)		48

Suggested Readings:

1. Desai, Vasant, Indian Financial System, Himalaya Publishing House, Mumbai.
2. Khan & Jain, Indian Financial System, Tata McGraw Hill, New Delhi.
3. Pathak, Bharati V.; Indian Financial System, Pearson Education, New Delhi.
4. Shanmugam, R. A.; Financial Services, Wiley-India.

Note: Latest edition of text books may be used.

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Semester III COPCTD5 : SKILL AND COMPETENCY MANAGEMENT		
Learning Objective: The objective of the course is to equip the students with the necessary skills and knowledge required for talent recognition, management, retention and development. It also enables them to learn to identify and develop competencies in employees.		
		Credit: 04
Unit	Content	Lectures
I	Skill Management: Concept of skill; Concept of talent; Difference between Talent, Skill, and Knowledge; Objectives of Skill and Talent Management; Types of Skills: Hard skills and Soft skills.	06
II	Developing Talent and Skills: Need for Skill and Talent Development; Training for skill and talent development: Identification of training needs, Training methods, Evaluating training programmes; Mentoring; Skill obsolescence and Retraining.	12
III	Skills and Talent Integration: Designing Reward Policy and Strategies; Succession Planning; Career Planning: Process, Career anchors, Career paths.	12
IV	Managing Competencies: Concept of Competence, Need for Competencies, Competence and performance: Competency based performance management; Developing competencies in employees.	12
V	Competency Mapping: Meaning, objectives and need for competency mapping; Process and tools of competency mapping; Uses of competency mapping.	06
Total Lectures (hours)		48


Suggested Readings:

1. Rao, T.V. (2011). Hurconomics for Talent Management: Making the HRD Missionary Business-Driven, New Delhi: Pearson Education.
2. Berger, L. A. and Berger, D. R. (2010). The Talent Management Handbook, New Delhi: McGraw-Hill Education.
3. Shukla, R.(2009). Talent Management: Process of Developing and Integrating Skilled Worker, New Delhi : Global India Publications.
4. Sanghi, S. (2007). The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in Organizations, New Delhi: Sage Response.
5. Kandula, Srinivas R. (2013). Competency-Based Human Resource Management, New Delhi: Prentice Hall of India.


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Semester III COPCTD6 : STRATEGIC HUMAN RESOURCE MANAGEMENT


Learning Objective: To impart knowledge about the strategic aspect of human resource management. This paper also intends to make the students understand the linkage between human resource strategies and corporate strategies.


Credit: 04


Unit	Content	Lectures
I	Introduction: Concept and context of strategic human resource management (SHRM); Corporate strategy and SHRM; Evolution of SHRM; SHRM & HR; Challenges in SHRM; Resource based view of a firm; Competencies of HR professionals.	06
II	HR Strategies: Strategic HR planning and acquisition; Recruitment and selection; Strategic training and development; Reward and compensation strategy; Corporate strategy and career systems; Employee separation and retention management, retrenchment; Strategic approach to industrial relations; Managing workforce diversity.	12
III	Implementing Strategic Human Resource Management: Identifying strategic positions; Human resource analytics; Employee engagement; Matching culture with strategy; Behavioural issues in strategy implementation.	12
IV	Linking SHRM to Competitive Success and Corporate Strategy: SHRM for competitive advantage; HC Bridge Model and Decision science model; Tools for work analysis and talent strategies; HR implications of mergers and acquisitions; Outsourcing and its HR implications.	12
V	Trends and Issues in SHRM: Alignment of HR strategies and the impact on business performance; HR metrics; Human resource strategy in international context; Future of SHRM.	06
Total Lectures (hours)		48


Suggested Readings:

1. Das P., Strategic human resource management: A resource driven perspective, Cengage Learning India.
2. Greer, C.R., Strategic human resource management: A general managerial approach, Pearson Education.
3. Paul B., Strategic human resource management, McGrawHill Education.
4. Armstrong, M., Armstrong's handbook of strategic human resource management, Kogan Page.
5. Mello J. A., Strategic management of human resources, South Western.
6. Schuler, R. S., and Jackson, S. E., Strategic human resource management, Wiley India.


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Semester III


COPCTD7 : SERVICES MARKETING


Learning Objective: The aim of this subject matter is to provide insight of marketing of services to the consumers.


Unit	Content	Credit: 04 Lectures
I	Introduction: Concept, Characteristics and Importance of Services; Classification of Services; Development of Services Marketing; Concept of Services Marketing; Role of Marketing in Services Organisation; Services Marketing Mix; Environment of Services Marketing.	06
II	Services Market and Marketing: Application of Marketing Research in Services Marketing; Services Marketing Research Process; Strategic Marketing Process for Services; Segmenting, Targeting & Positioning various services; Products in services; core and augmented; Services Marketing Planning.	12
III	Services Product and Pricing: Service Product Concept; Service Attributes; Life Cycle Concept of Services; Pricing Factors Influencing Service Pricing; Services Pricing Policies.	12
IV	Services Distribution and Promotion: Accessibility and Availability; Promotion Goals of Internal and External Communication; Promotion Mix, Advertising, Personal Selling, Sales Promotion and Publicity; Media Choice and Selection; Role of Employees in Services Marketing; Process and Physical Evidence: Types of Physical Evidence in various services; Service Blueprint; People: Importance of people in service marketing.	12
V	Special Aspects of Services Marketing: Tourism Marketing; Financial Services Marketing; Not-for-Profit Services Marketing; Charities Marketing; Professional Services and Marketing; Importance of After sales Services.	06
Total Lectures (hours)		48


Suggested Readings:

1. Jha, S. M.: Service Marketing.
2. Meidan, Arthar : Bank Marketing Management, Mac-Millan, New York.
3. Malver, Colin Geoffrey Naylor: Marketing Financial Service, The Institute of Bankers, Hobson Press Ltd., Cambridge.
4. Peroz, R.S.: Marketing Financial Services, Pregor, New York.


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Semester III

COPCTD8 : AGRICULTURAL MARKETING

Learning Objective: To provide the students in-depth knowledge about agricultural marketing, pricing and distribution of agricultural products, Commodity Marketing and its real-life applications.

Credit: 04

Unit	Content	Lectures
I	Introduction: Concept and Significance of Agricultural Marketing, classification and characteristics of agricultural market, marketing mix, Function of Agricultural Marketing, agricultural marketing planning process, Problems of agricultural marketing.	06
II	Agricultural Consumers and Marketing: Nature and Types of Agricultural Consumers, Buying Behaviour of agricultural consumers, Types of agricultural markets, classification of agricultural products.	12
III	Pricing and Distribution of Agricultural Products: Factors affecting the pricing of agricultural products, Problems involved in pricing of Agricultural Product, Retail prices and Farm prices, Prices in competitive markets, channels of distribution for agricultural products, Whole selling and Retailing, Advertising of Agricultural products.	12
IV	Commodity Marketing: Dairy Marketing, Grain Marketing, Herbs Marketing, Cotton Marketing, Marketing of Processed Food.	12
V	Agricultural Marketing Institutions in India: NAFED: Membership, Objectives, Activities, NCDC: Objectives and Activities, TRIFED: Objectives and Activities, FCI: Objectives, function and working. Visit to market institutions.	06
Total Lectures (hours)		48

Suggested Readings:

1. Acharya, S.S. and Agrawal, N.L.: Agricultural Marketing in India, Oxford and LBH Publishing Corporate Private Limited.
2. Chand, R.: Agricultural Marketing, Educational Publishers and Distributors, Delhi
3. Singh, J. and Lekhi, R. K.: Agricultural Marketing Trade and Prices.
4. K. Nirmal Ravi Kumar: Agricultural Marketing.
5. Kumar, S., Kumar, S. and Chand, K.: An Introduction to Agricultural Social Science, New Vishal publication.
6. Verma, S. B.: Agriculture Marketing, Scientific Publisher.
7. Wider, L.K. and Murthy, C.: Textbook of Agricultural Marketing and Cooperation, Indian Council of Agricultural Research.
8. Fasalurahman P.K.: Indian Agriculture Role and Challenges, New Delhi Publication.

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Semester III

COPCTO1 : LIFE SKILLS AND COMMUNICATION


Learning Objective: This course is aimed at building understanding and perspective about life beyond profession. The students will be able to understand the meaning and grand narrative of life, to learn to leverage psychological capital, to understand the role of society and technology in life and to understanding nuances of communication.

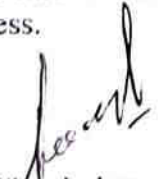
Credit: 04


Unit	Content	Lectures
I	Introduction: Ontological perspective of life; Meaningfulness and mindfulness; Understanding personal and organizational outcomes of meaningfulness and mindfulness; Notion of time.	06
II	Cognitive Approaches and Strategies: Understanding Psychological Capital: Hope, efficacy, resilience and optimism; Developing strengths and living well; Happiness and pleasure dialogue.	12
III	Society Technology Interface: Role of technology in shaping present day society; Social interaction and changing paradigm of physical, digital and biological world.	12
IV	Effective Communication Skills: Principles of effective communication; Verbal, non-verbal and listening skills; Creating persuasive communication and avoiding common mistakes in communication at personal, interpersonal and organizational level.	12
V	Gainful Employment and Life Skills: Understanding role of life skills for increasing employability and entrepreneurship, meaning and significance of good work.	06
Total Lectures (hours)		48

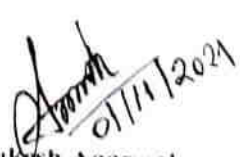
Suggested Readings:

1. Cappelli, Peter (2012). Why Good People Can't Get Jobs: The Skills Gap and What Companies Can Do About It. Wharton Digital Press.
2. Klaus, Schwab (2017). The Fourth Industrial Revolution. World Economic Forum.
3. Lopez, Pedrotti & Synder (2015). Positive Psychology – the scientific and practical explorations of human strengths. Sage Publications.
4. Louis, Narens (2001). Theories of Meaningfulness. Psychology Press. Taylor & Francis.
5. Schein, Edgar H. (2013). Humble Inquiry – The Gentle Art of Asking Instead of Telling. Berrett Koehler Publishers.
6. Steven, Monson (2017). Mapping Society and Technology. University of Minnesota Publications.
7. Vygotsky, L. S. (1978). Mind in Society – The development of higher psychological processes. Harvard Univ Press.


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CBCS Course Structure				Semester IV			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPDTT1	Core Course	Corporate Governance & Business Ethics	04	04	70	30	100
COPDDC1	Mandatory Course	Dissertation & Field Work	06	50 marks for Dissertation, 50 marks for Viva voce and 50 marks for Field Work			150
Discipline Specific Elective (Any one Group)							
Discipline Specific Elective Group A: Accounting							
COPDTD1	Discipline Specific Elective (A1)	Advanced Accounting	04	04	70	30	100
COPDTD2	Discipline Specific Elective (A2)	Cost Audit, Standard and Management Audit	04	04	70	30	100
Discipline Specific Elective Group B: Finance							
COPDTD3	Discipline Specific Elective (B1)	Strategic Financial Management	04	04	70	30	100
COPDTD4	Discipline Specific Elective (B2)	Financial Derivatives	04	04	70	30	100
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CBCS Course Structure

Semester IV

From Session 2021-22 Onwards

Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
Discipline Specific Elective Group C: Human Resource Management							
COPDTD5	Discipline Specific Elective (C1)	Management of Industrial Relations	04	04	70	30	100
COPDTD6	Discipline Specific Elective (C2)	Industrial Psychology	04	04	70	30	100
Discipline Specific Elective Group D: Marketing							
COPDTD7	Discipline Specific Elective (D1)	Consumer Behaviour	04	04	70	30	100
COPDTD8	Discipline Specific Elective (D2)	Supply Chain Management and Logistics	04	04	70	30	100
Open Elective							
COPDTO1	Open Elective	Government and Business	04	04	70	30	100
Total			22	16	430	120	550

** There will be two internal tests of 15 marks each aggregating a total of 30 marks.

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Semester IV COPDTT1 : CORPORATE GOVERNANCE & BUSINESS ETHICS

Learning Objective: To bring conceptual clarity about different principles of corporate governance and business ethics and making students familiar with emerging issues of corporate governance and ethical business practices in corporate world.

Unit	Content	Credit: 04 Lectures
I	Introduction: Evolution, Meaning & Concept of Corporate Governance; Principles, theories & models of Corporate Governance, Determinants of Good Corporate Governance. Green governance/e-governance; shareholder activism. Corporate governance in PSU, Banks & Corporate Governance in Family owned firm.	08
II	Corporate Governance Practices and development; Comparison of principles and development of Corporate Governance in Various countries-U.K., U.S.A, Australia, China, Russia, South Africa and India; (Sarbanes and Oxley Law, Cadbury Report and NFRA) Corporate Frauds/Scam/failure: Introduction to Corporate frauds and major financial Scams – Case Study; the whistle-blower legislation across countries; developments in India. Governance beyond the boundaries of corporation.	10
III	Reporting on Corporate Governance in India. SEBI (LODR) Regulations [Listing obligation & Disclosure Requirements], Indian Accounting Standards (INDAS), listing obligations with stock exchange including Clause 49 & its Amendments. Corporate governance under Companies Act, one real life case study of any company's report on Corporate Governance.	10
IV	Business Ethics and CSR: Meaning, Concept and approaches of Business Ethics. Why ethical problem occurs in business, ethical principles in business. Ethical governance; code of ethic. Concepts of Corporate Social Responsibility; CSR-an overlapping concept; corporate sustainability reporting; CSR models and SDGs goal. Ethical Dilemmas and remedies for Ethical Dilemmas. Profit maximization vs social responsibility.	10
V	Ethics in different Contexts: Detailed discussion on ethical principles in different contexts-Environmental ethics, workplace ethics, ethics on consumer protection, advertisement ethics; Ethics in accounting and finance.	10
Total Lectures (hours)		48

Suggested Readings:

1. Fernando, A.C.; Corporate Governance: Principles, Policies and Practices; Pearson.
2. Chattopadhyay, P.; Corporate Mis-governance; IAA Research Foundation.
3. Chakraborty, S.K.; Ethics in Management, Oxford.
4. Robert, A.G.; Monks and Minow, Neil; Corporate Governance, Wiley.
5. Balachandran, V. and Chandrasekaran, V., Corporate Governance and Social Responsibility PHI Learning Private Limited, New Delhi, 2009.

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Semester IV


COPDTT1 : DISSERTATION & FIELD WORK

Credit: 06


There shall be a dissertation along with field work for Final semester students comprising of 50 marks for Dissertation, 50 marks of Viva Voce, and 50 marks for Field Work. Dissertation has to be completed by the student under the guidance of one faculty member of the Department who shall be assigned by the Head of the Department. Viva voce examination will be conducted in the Department and one external member preferably from the other university/college will be invited as external expert to conduct the Viva- Voce examination.

Students have to perform a task of field work assigned by the Department for completion of this course for which a report has to be submitted by the student in due course of time. Submitted report will be evaluated by the assigned faculty member and scoring of maximum 50 marks shall be awarded.


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Semester IV COPDTDI : ADVANCED ACCOUNTING		
Learning Objective: To gain understanding and to provide advanced working knowledge of accounting concepts, detailed procedures, practices and documentation involved in financial accounting system of various entities in different economic environment & control.		
Unit	Content	Credit: 04
I	Accounting for Special Transactions and Events: (a) Accounting for Insurance Claims for loss of stock and loss of profit. (b) Accounting for Joint-Ventures. (c) Accounting for Associations (Ind AS – 28). (d) Accounting and Valuation for Intangible Assets (Ind AS – 38).	Lectures 10
II	Accounts For Price Level Changes [Inflation Accounting]: Introduction-Meaning, Utility & Limitations of Historical Cost Accounting-Meaning, & Utility of Inflation Adjusted Account-Nature and Concept of price changes (General, Specific & Relative)-Inflation Accounting & Disclosure Requirements in Different Countries Methods of Accounting for Change in Price (With Numerical Problems) : - 1. Current Purchasing Power [CPP] Method: (Meaning, Objectives, Methodology & Evaluation). 2. Current Cost Accounting [CCA] Method: (Meaning, Objectives, Methodology & Evaluation).	10
III	Human Resource Accounting and Reporting: Introduction, Models, Implications, Limitations of Human Resource Accounting/Reporting; Human Resource Accounting/Reporting in India (With Numerical Problems).	08
IV	Agriculture Accounting (as per Ind AS – 102): Introduction, Objective & Scope; Recognition and Measurement; Government Grants; Gains and Losses; Disclosure (With Numerical Problems).	08
V	Social Accounting: Introduction, Need, Objectives and Limitation of Social Accounting; Difference between social accounting and conventional accounting; Approaches and Models to Social Accounting; Social Accounting at Abroad; Social Accounting in India; Social Performance and its Indicator; Social Accounting Goals / Responsibilities of Business; Corporate Social Responsibility and Reporting; Qualifying CSR Activities; Need for Corporate Social Reporting; Characteristics of Corporate Social Reporting; Social Benefits and Social Costs and its Measurement & Scope of Social Audit. (With at least 3 Case Studies).	12
Total Lectures (hours)		48

Suggested Readings:

1. Beams, F.A; Advanced Accounting, Prentice Hall, New Jersey.
2. Corporate Financial Reporting: Study material issued by The Institute of Cost Accountants of India (ICAI).

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3. Dearden, J. and S. K. Bhattacharya: Accounting for Management, Vikas Publishing House, New Delhi.
4. Engler, C., L. A. Bernstein and K. R. Lambert: Advanced Accounting, Irwin, Chicago.
5. Financial Reporting: Study material issued by The Institute of Chartered Accountants of India (ICAI).
6. Fischer, P.M., W.J. Taylor and J.A. Leer; Advanced Accounting, South-Western, Ohio.
7. Glautier, H.W.E. and Undordown, B. "Accounting Theory and Practice" (Arnold Heinemann).
8. Gupta, R. L.: Advanced Financial Accounting, S. Chand and Co. New Delhi.
9. Jawahar Lal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2nd Ed.
10. Kenneth S. Most, "Accounting Theory", Ohio Grid Inc.
11. Kesio D. E. and J.J. Weygandt: Intermediate Accounting. John Wiley and Sons, N.Y.
12. Maheshwari, S.N.: Advanced Accounting- Vol. II, Vikas Publishing House, New Delhi.
13. Monga J.R.: Advanced Accounting, Mayoor Paperbacks, Noida.
14. Narayanaswamy, R.: Financial Accounting: A Managerial Perspective, Prentice Hall of India, Delhi.
15. Neigs, R.F. Financial Accounting, Tata McGraw Hill, New Delhi.
16. Shukla, M.C, and T. S. Grewal: Advanced Accountancy, Sultan Chand Co. New Delhi.
17. Vijay Kumar, M.P, "First Lesson on Accounting Standards", Snowwhite.
18. Warren C.S. and P. E. Fess: Principles of Financial and Managerial Accounting, South-Western, Ohio.

Note: Latest edition of text books may be used.


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Semester IV COPDTD2 : COST STANDARDS, COST AUDIT AND MANAGEMENT AUDIT

Learning Objective: To equip the students with the knowledge of Cost Audit, its planning and execution as per cost accounting standards and to expose the students to the concept of Management Audit and different types of audit.

Credit: 04

Unit	Content	Lectures
I	Cost Accounting Standards and GACAP: Cost accounting Standards (CAS 1 – CAS 24), Guidance Notes on Cost Accounting Standards, Generally Accepted Cost Accounting Principles (GACAP).	08
II	Basics of Cost Audit: Nature of Cost Audit, Origin of Cost Audit, Genesis of Cost Audit, Relevance of Cost Audit, Objectives of Cost Audit, Legal Framework of Maintenance of Cost Records and Cost Audit. Companies (Cost Records and Audit) Rules, 2014: Short title and Commencement, Definitions, Application of Cost Records, Applicability for cost audit.	08
III	Cost Auditor – Professional Ethics and Responsibilities: Cost Auditor – Definition, Professional Ethics, Duty of a cost auditor to report fraud - Section 143 of the Companies Act 2013, Punishment for fraud (Section 447 of the Companies Act, 2013), Punishment for false Statement (Section 448 of the Companies Act, 2013).	10
IV	Cost Auditing Standards and Reporting: Cost Auditing Standard on Planning an Audit of Cost Statements – 101 Cost Auditing Standard on Cost Audit documentation; 102 Cost Auditing Standard overall objectives of the independent Cost Auditor and the Conduct of an Audit in Accordance with Cost Auditing Standards; 103 Cost Auditing Standard on Knowledge of Business, its Processes and the Business Environment; 104, Filing of cost audit report to MCA [in XBRL format (as per taxonomy)].	10
V	Management Audit: Meaning, Nature and Scope of management audit, Features of different types of Management Audit, their techniques and procedures, Energy Audit, Efficiency Audit, Proprietary Audit and Systems Audit, Corporate Development Audit, Corporate Strategy Audit, Corporate Social Audit and safety, Management Audit Report (MAR).	12
Total Lectures (hours)		48

Suggested Readings:

1. Agarwal, N.P. *Cost Audit & Management Audit*.
2. Banerjee, N. *Laws on Cost Audit*. International Law Book Centre, Kolkata.
3. Chowdhary, D. Datta. *Cost Audit and Management Audit*. Central Publication, Kolkata.
4. Institute of Cost Accountants of India. (A) *Industry wise Cost Accounting Record Rules and Cost Audit Report Rules*; (B) *Guidelines on Cost Audit*; (C) *Cost Audit Reports Rules*; (D) *Cost Audit Social Objectives*.

5. Institute of Cost Accountants of India. *Cost Audit Social Objectives*.

6. Rajnath. *Cost and Management Audit*. Tata Mc Graw Hill.

7. Saxena, V.K. and Vashisth, C. D. *Cost Audit and Management Audit*. Sultan Chand and Sons Delhi.

Note: Latest edition of text books may be used.

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Semester IV

COPDTD3 : STRATEGIC FINANCIAL MANAGEMENT

Learning Objective: To acquaint students with the strategic implication of Financial practices and to enable them to take corporate decisions.

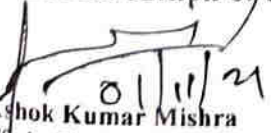
Credit: 04


Unit	Content	Lectures
I	Introduction: Strategic Management-Vision, Mission, Scope, Objectives, Strategies and Operating Plans; Process of Strategic Management; Strategic Financial Management; Changing Environment of Business Finance Recent Trends and Financial Strategies.	08
II	Corporate Valuation: Concept of Value; Value Creation through Required Rate of Return NPV and IRR Approach; Book Value of the Corporate Entity Intrinsic Value; Adjusted Book Value of the Corporate Unit; Current Market Valuation Model; Cost Theory of Valuation; Earnings Theory of Valuation; The Gordon Model of Valuation; Discounted Cash Flow Model.	10
III	Business Growth and Corporate Reorganisation: Reorganisation for Growth A Brief Overview of Expansion, Diversification, Alliances and Cooperation, and Mergers and Acquisitions; Corporate Growth and Financial Structure Redesigning Leveraged Recapitalisation, Leveraged Buy Outs and Share Buyback.	12
IV	Corporate Merger and Takeover: Mergers-Concept and Types; Reasons for Merger; Legal Aspects of Merger; Merger Exchange Ratio; Evaluating a Merger-Capital Budgeting Framework; Corporate Takeover-Concept of Friendly and Hostile Takeover.	10
V	Managing Corporate Sickness and Corporate Restructuring: Concept of Corporate Sickness; Causes of Sickness; Symptoms of Sickness; Predicting Sickness-Financial Ratios and Altman Z Score Model; Reorganisation for Growth-Stifled Corporate Entity Share Buyback, Divestiture, Sell-Offs, Spin-Offs and Equity Carve-Outs.	08
Total Lectures (hours)		48

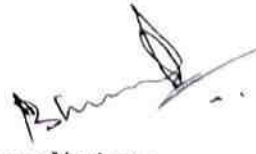
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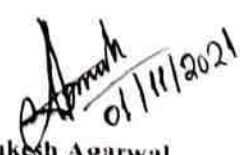
1. Allen D: An introduction to Strategic Financial Management, CIMA/Kogan page, London.
2. Copeland, T.T. Koller and J-Murrin: Valuation: Measuring and Managing the Value of Companies, John Wiley International editions, New York.
3. Mattoo, P.K. Corporate Restructuring: An Indian Perspective, Macmillan, New Delhi.
4. Pandey, I.M. Financial Management Vikas Publications, Delhi.
5. Verma J.C: Corporate Mergers, Amalgamations and Takeovers, Bharat Publishing House, New Delhi.
6. Weston, J.F., K.S. Chung and S.E Hoag: Mergers, Restructuring and Corporate Control, Prentice-Hall, New Delhi.

Note: Latest edition of text books may be used.


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Semester IV COPDTD5 : MANAGEMENT OF INDUSTRIAL RELATIONS		
Learning Objective: The objective of the course is to make student practically equipped to manage the industrial relations in the light of numerous augmentations in the area of Industrial relations. The course will make them understand the importance of industrial relations for an organisation and the ways and means to create industrial harmony at different levels of organisation.		
		Credit: 04
Unit	Content	Lectures
I	Structure and Evolution of Industrial Relations: Concept, Nature and models of IR: Unitarist, Pluralist, Dunlop's and Marxist perspectives of IR, Industrial relations system in India: Structure and its evolution. Major contemporary developments in global economy and polity and their impact on industrial relations scenario in India.	08
II	Industrial Conflict and Disputes Resolution: Industrial Relations Machinery in India, Provisions under the Industrial Disputes Act, 1947; Authorities under the Act, Reference of disputes to boards, courts or Tribunals, Procedures, Powers and duties of Authorities, Strikes, Lockouts, Layoff and retrenchments, unfair labour Practices, Penalties. Disputes resolution methods, Forms of industrial conflicts, Labour turnover, workplace practices and cooperation. Dynamics of conflict and collaboration. Trends in industrial conflict. Nature, Causes and Types of industrial disputes: handling interest and rights disputes—Statutory and Non-statutory—Linking IR Strategy and HRM strategy.	10
III	Trade Unionism, Negotiations and Collective bargaining: Provisions of Trade Union Act, 1926, Definitions, Legislations of Trade unions, rights and Liabilities of Registered Trade Union, Regulations, Penalties and procedure. Management of labour, management control strategies, business strategies and industrial relations, Role of market conditions, Structure for management of Industrial relations; Collective bargaining: Nature and functions; Types of bargaining; Collective bargaining in the Indian context; Negotiating a collective bargaining agreement.	12
IV	Industrial Relations and HRM performance: Unions and productivity; Industrial relations climate and performance; the conciliation and arbitration system and performance; labour market and economic performance; Nature of grievances and grievance procedure. Handling employee grievances- Model grievance procedures. Industrial indiscipline. Disciplinary enquiries: an overview. Salient features of Industrial Employment (Standing Orders) Act, 1946. Disciplinary action and termination of employment contract.	10
V	Industrial Democracy: Concept and scope of industrial democracy, Workers' participation: Strategy, practices, behavioural science input/contribution and models. Rationale for participation, Issues in participation, strategies for making participation effective. Emerging trends in Union-Management relations. Technology and industrial relations. Principles of comparative analysis, variables of comparative analysis (culture, values, ideologies, politico - economic structure) Experience of UK, Yugoslavia, West Germany, Scandinavian countries and Japan.	08
Total Lectures (hours)		48

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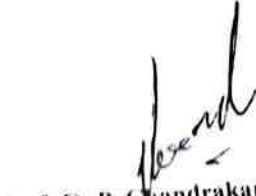
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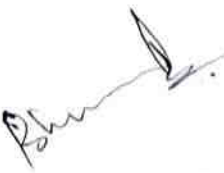
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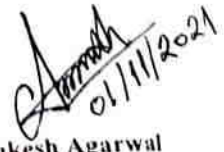
Readings:

- Venkataraman, C. S. Industrial Relations: Text and Cases. Delhi. Oxford University Press.
- Michael Salamon, Industrial Relations—Theory & Practice. London. Prentice Hall.
- Bray, M. Deery, S., Walsh, J., and Waring P, Industrial Relations : A Contemporary Approach, Tata Mc Graw Hill.
- Dwivedi, R.S., Managing Human Resources: Industrial Relations in Indian Enterprises, New Delhi, Galgotia Publishing Company.
- Edwards, P. Industrial Relations: Theory and Practice in Britain. U.K. Blackwell Publishing.
- Kaufman, B. The global evolution of industrial relations: events idea and the IIRA. Geneva: International Labour Office.
- Singh, P., & Kumar, N. Employee Relations Management. New Delhi: Pearson Education India.
- Ramaswamy, E.A. The Rayon Spinners —Strategic Management of Industrial Relations, New Delhi. Oxford University Press.
- Mamoria C.B. & S. Mamoria: Dynamics of Industrial Relations in India. Mumbai. Himalaya Publishing House.
- Niland R. et. al . The Future of Industrial Relations, New Delhi. Sage.
- Sen, R. Industrial relations: text and cases, New Delhi. Macmillan Publishers.
- Rowley, C., & Warner, M. Globalizing international human resource management. New York: Routledge.
- Zeytinoglu, I. U. Effects flexibility in workplace on workers: Work environment and the unions. Geneva: International Labour Office.
- www.workersparticipation.eu
- www.ilo.org


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Semester IV

COPDTD6 : INDUSTRIAL PSYCHOLOGY

Learning Objective: The objective of the course is to make student acquaint with the fundamental theories and recent empirical research in the field of Occupational health psychology, apply scientific knowledge to practical health and safety issues in the modern Workplace and to design solutions to improve the quality of work life and promote workers' health.

Credit: 04

Unit	Content	Lectures
I	Introduction: Significance, Nature and Scope of Industrial Psychology; Problems of Industrial Psychology; Foundations of Industrial Psychology-Economic, Social and Psychological.	08
II	Job-related Behaviour and its Measurement: Job Analysis; Concept, Objectives and Methods of Job Evaluation; Concept and Methods of Performance Appraisal; Essential of a Good Performance Appraisal System; Performance Appraisal Vs. Merit Rating; Job Specification - Maintenance and Motivational Factors.	10
III	Individual Difference, Vocational Guidance and Selection: Individual Differences-Nature, Significance; Reasons Behind Individual Differences; Vocational Guidance-Necessity and Kinds; Scientific Steps in Vocational Guidance and Limitations of Guidance; Vocational Selection-Advantages and Methods.	12
IV	Industrial Tension and Maladjustment: Causes, Effects and Remedies to Minimize Industrial Tension; Maladjustment - Emotional and Vocational; Readjusting a Maladjusted Worker; Monotony - Determining Factors and Effect on Productivity; Elimination of Monotony.	10
V	Industrial Fatigue and Accidents: Causes, Effects and Remedies to Eliminate Industrial Fatigue; Causes and Ill-effects of Accidents; Steps for Reduction in Accidents.	08
Total Lectures (hours)		48

Suggested Readings:

1. Stavroula Leka and Jonathan Houdmont (2010) Occupational Health Psychology A John Wiley& Sons, Ltd., Publication.
2. Probst, T. M., Gold, D., & Cabom, J. (2008). A preliminary evaluation of SOLVE: Addressing psychosocial problems at work. Journal of Occupational Health Psychology, 13, 32-42.
3. Adkins, J. A. (1999). Promoting organizational health: The evolving practice of occupational health psychology. Professional Psychology: Research and Practice, 30, 129-37.
4. Dhameja: Industrial Psychology, S K Kataria and Sons.
5. Blum, M.L.: Industrial Psychology - Its Theoretical and Social Foundations, CBS.
6. Sharma, R.N. and Chandra, S.S.: Advance Industrial Psychology, Atlantic.
7. Singh, N.: Industrial Psychology, McGraw Hill Education.
8. Aamodt, M.G.: Industrial Psychology, Cengage.
9. Mohanty, G.: Industrial Psychology and Organisational Behaviour, Kalyani Publishers.
10. Ghosh, P.K. and Gharpade, M.B.: Industrial Psychology, Himalaya Publishing House.

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Semester IV

COPDTD7 : CONSUMER BEHAVIOUR

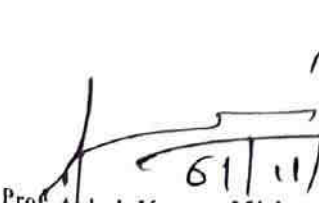
Learning Objective: To provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.

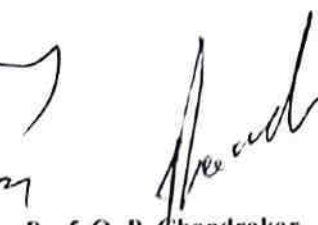
Credit: 04


Unit	Content	Lectures
I	Introduction: Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer Features of Individual Consumers; Types of Consumers; Consumer Decision-Making Process; Organizational Consumer Concept, Characteristics and Types of Organisational Consumer; Organizational Consumer Decision -making Process; Consumer Research.	08
II	Consumer Behaviour Models: Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying.	10
III	Consumer Motivation and Personality: Motivation Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality Concept and Characteristics; Stages in the Development of Personality; Self and Self-image.	12
IV	Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.	10
V	Consumer in Socio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Cross-Cultural dimensions of consumer behaviour; Cross Cultural Consumer Analysis; Culture and Sub-Culture; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process.	08
Total Lectures (hours)		48

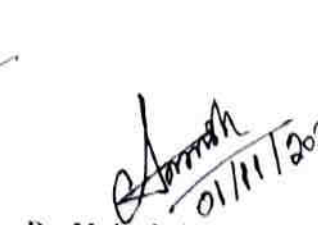
Suggested Readings:

1. Loudon and Della, Consumer Behaviour: Concepts and Applications.
2. Schiffman and Kanuk, Consumer Behaviour.
3. Bennett, Consumer Behaviour.
4. S.H. Britt, Consumer Behaviour in Theory and Action.


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Semester IV COPD8 : SUPPLY CHAIN MANAGEMENT AND LOGISTICS		
Learning Objective: To acquaint the students with the concepts and tools of supply chain management and logistics as relevant for a business firm.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Concept of supply chain management (SCM) and trade logistics; Scope of logistics; Logistic activities – an Overview; Contribution of logistics at macro and micro levels; SCM and trade logistics; Business view of SCM; Concept, span and process of integrated SCM; Demand management – methods of forecasting; Supply chain metrics (KPIs), performance measurement and continuous improvement; Product development Process and SCM; Strategic role of purchasing in the supply chain and total customer satisfaction; Types of purchases; Purchasing cycle.	08
II	Managing Relationship: Role of Relationship marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier-retailer collaboration and alliances.	10
III	Focus Areas of Logistics and Supply Chain management: Transportation-Importance of effective transportation system; Service choices and their characteristics; inter-modal services; Transport cost characteristics and rate fixation; In-company management vs. out-sourcing; World sea borne trade; International shipping- characteristics and structure; Liner and tramp operations; Liner freighting; Chartering-Types, principles and practices; Development in sea transportation-Unitization, containerisation, inter and multimodal transport; CFC and ICD. Air transport: Set up for air transport and freight rates; Carriage of Goods by sea -Role and types of cargo intermediaries. Warehousing and inventory management: Reasons for warehousing; Warehousing evaluation and requirements; Warehousing location strategies; Inventory management principles and approaches; Inventory categories -EOQ, LT, ICC; Material management systems and techniques – JIT purchasing, manufacturing and in-bound logistics; Packing and marking; Control and communication.	12
IV	IT Enabling Logistics and Supply Chain: Technology in logistics – EDI, bar Coding, RFID etc., data warehousing, electronic payment transfers; Business management systems; TRADITIONAL ERP, SPECIAL ERP, MR, DRP, PDM, EIP, CPFR, WMS, TMS; Re-engineering the supply chain- Future directions.	10
V	Trends and Challenges in logistics and supply chain management: Third party logistic outsourcing –challenges and future directions.	08
Total Lectures (hours)		48

Suggested Readings:

1. Ballau, R.H., Business Logistics Management, Prentice Hall, Englewood Cliffs.
2. Christopher, M., Logistics and Supply Chain Management, Prentice Hall.
3. Murphy, Paul R. and Donald F. Wood, Contemporary Logistics, Prentice Hall.
4. Shapiro, R., Logistics Strategy: Cases and Concepts, West Publishing, St. Paul.
5. Coughlan, A., Anderson, E. and Louis W. Stern, Marketing Channels, Prentice Hall.
6. Handfield and Nicholas, Jr., Introduction to Supply Chain Management, Prentice Hall.
7. Jhon J Coyle, C. Jhonand Langley, Brian J Gibb, Logistics approach to Supply Chain Management, Cengage Learning.

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Semester IV


COPD TO1 : GOVERNMENT AND BUSINESS


Learning Objective: To acquaint the students with current Economic and Social Reforms undertaken by the Government to lift trade and industry.


Unit	Content	Credit: 04 Lectures
I	Make in India: Program, policies, Process, Plan, Progress, Key Sectors, Opportunities, Key Reforms, Ease of doing business, Key Examples.	08
II	Start Up India: Definition: Start Up, Central and State Policy and Tax Incentives, Registering a Company in India, Service and Benefits, Start Up India Action Plan, Incubators, Initiatives by Banking and Financial Institution, MUDRA Bank Scheme, Start Up India Hub, Innovation and Business, Success Stories.	10
III	Stand Up India: Scheme and Guidelines: Bankers, Applicant and Handholding Agencies, Subsidy Schemes for SC, ST and Women, Stand Up India Ecosystem, Deen Dayal Upadhyaya Gram Jyoti Yojna, Saubhagya Yojana, Ujjawala Yojana.	12
IV	Skill India: Skill Development and Entrepreneurship, Government Initiatives and Policies, National Policy on Skill Development and Entrepreneurship, Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Directorate General of Training (DGT), National Skill Development Corporation (NSDC), National Institute of Entrepreneurship and Small Business development (NIESBUD).	10
V	Sustainable Development: Hospitality and Tourism – Incredible India, Swatch Bharat Abhiyan Infrastructure: Roads – Bharat Mala; Power – Solar Power, Wind Energy; Housing – Pradhan Mantri Grameen Awas Yojana (PMGAY) Financial Inclusion: Jan Dan Yojana	08
Total Lectures (hours)		48


Suggested Readings:

1. Status Report Start Up India.
2. Annual Report by Ministry of Skill Development and Entrepreneurship (English and Hindi).
3. <http://www.makeinindia.com>.
4. <http://www.standupmitra.in>.
5. <http://www.skilldevelopment.gov.in>.


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