



PONDICHERRY UNIVERSITY

PUDUCHERRY

B. Com (GENERAL)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER CBCS

REVISED SYLLBI & REGULATIONS

WITH EFFECT FROM

ACADEMIC YEAR 2021 – 2022

CURRICULAM STRUCTURE

PONDICHERRY UNIVERSITY
BACHELOR OF COMMERCE (B.COM) DEGREE COURSE CBCS
REGULATIONS
(WITH EFFECT FROM ACADEMIC YEAR 2021 – 2022)

AIM OF THE COURSE:

The B. Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree programme provides ample exposure to subjects from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry as well as to become future entrepreneurs and thus play the role of a key contributor to the economic development of the country.

DURATION OF THE COURSE:

The duration of the B.Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree programme shall be for three academic years of six semesters.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the B. Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree shall require to have passed the Higher Secondary Course examination (+2) of any board or equivalent recognized by the Pondicherry University, having Accountancy with Commerce/Business Studies.

For lateral entry, candidates who passed Diploma in Commerce or Diploma in Modern Office Practice (3 years course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B. Com Degree Programme.

AGE LIMIT:

The rules are as applicable to other Under Graduate Courses as prevailing in Pondicherry University.

COURSE OF STUDY

The course of study for B. Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree shall comprise the following.

Part I - Language (For the First year only: Any one of the Part I languages at the option of the candidate. This includes Hindi, Tamil, Malayalam, Sanskrit, Telugu, French and Bengali). The syllabus and text books for the Language courses are as prescribed by Pondicherry University from time to time.

Part II - English for First year only). The syllabus and text books for the English courses are as prescribed by Pondicherry University from time to time.

Part III – Includes Discipline Specific Courses both Compulsory (DSC) and Electives (DSE); Skill Enhancement Courses (SEC); Ability Enhancement Compulsory Courses (AECC) and Generic Elective Courses (GE). The syllabus and text books for major courses are as prescribed by the Board of Studies in Commerce, Pondicherry University from time to time.

EXAMINATION

There shall be examinations at the end of each semester i.e. December/April. A student who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent semester examinations. No student shall be permitted to register for a subsequent examination without having registered at the first appearance. In this regard, the rules and regulations prevailing in the University in respect of other courses will be followed. The results of all the examinations will be communicated to the students through the principals of the respective Colleges.

PATTERN OF EXAMINATION

The End-Semester examination for each course in a Programme of Study shall be conducted by the Pondicherry University for a maximum of 75 marks and Internal Continuous Assessment for 25 marks.

- 1. Internal Assessment:** Internal assessment for all courses which do not have practical shall have twenty five marks in total assessed through at least two Internal Assessment tests (15 marks), term courses/assignments/seminars/case demonstrations/ presentations/write-ups/viva etc. (5 marks) and attendance (5 marks). Question paper for the First Internal Test is to be from the units covered in the syllabus up to the tests time to assess the knowledge of students and for the second internal tests, question paper is to be from the Practical Exercises given in each paper of the syllabus. The following weightage shall be given to attendance:

95% - 100%	(5 marks)
90% - 94%	(4 marks)
85% - 89%	(3 marks)
80% - 84%	(2 marks)
75% - 79%	(1 mark)

Internal Assessment for the courses which have practical like Computer Applications in Business/E-Commerce two practical exams (10 marks each) are to be conducted with 20 marks in total and 5 marks for attendance as prescribed above. If required, theory questions can be added with the practical. Idea is to ensure that students are equipped with required skill of the subjects.

Internal Assessment marks shall be displayed on the notice board a week before the commencement of end- semester examinations and students are expected to sign on the internal marks prepared by the department for onward transmission to University when required.

2. End Semester Examinations: Students who have adequate attendance and participated in internal assessment process are eligible for end semester examinations. Student who did not take part in internal assessment process is not eligible for end semester examinations. It is the responsibility of the course teacher/Department/College for not registering them for end semester examinations.

- a) **Examinations for the Courses which do not have practical:** End-semester examination for all such courses which do not have practical shall be conducted by the University and the duration of the examination shall be 3 hours. Maximum marks are 75 (Seventy-five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.
- b) **Examinations for the courses which have practical:** End Semester Examinations for all such courses which has practical like Computer Applications in Business, E-Commerce shall purely be internal without any University examinations; course teacher who teaches these courses are responsible for conducting these examinations. Students' practical skills are to be assessed through only practical exams for three hours duration; if needed, some theory questions can be added with practical. Maximum marks are 75 (Seventy-Five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.
- c) **Passing Minimum:** To pass a course the student must secure minimum of 40 out of 100 marks (40%) in the internal and the end-semester examination put together. A student who has earned the required number of 180 credits by clearing all the required courses shall be declared as pass even if he/she could not clear optional courses which were taken in excess of the required number of courses.

SUPPLEMENTARY EXAMINATION

A failed student who meets the attendance requirement may be permitted to register for the next end-semester examination in the following semester itself. Students who have failed due to insufficient attendance should repeat the course as and when offered.

EVALUATION: Theory/Practical examinations will be evaluated by Pondicherry University.

ATTENDANCE:

No student with less than 75% in any particular course shall be permitted to attend the end- semester examination and shall be given grade FA-failure due to lack of attendance. A student who has been awarded FA shall repeat the course when offered. The Principal/Head of the Department shall

ensure that the candidate is informed about the lack of attendance before the commencement of end-semester examination and confirm that such candidates are not permitted to write the examination.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Classification of a student into I Class, II Class and III Class based on CPGA will be according to the CBCS guidelines.

AWARD OF THE DEGREE:

The student should have undergone the prescribed course of study for a period of not less than 3 years and passed the prescribed examination in all the courses / years. Further, a Student will get a maximum of six years only from the year of admission to pass all the courses.

REVISION OF REGULATIONS AND CURRICULUM:

The University may, from time to time, revise, amend and change the Regulations and Curriculum, if found necessary.

QUESTION PAPER PATTERN UNDER CBCS

FOR QUANTITATIVE SUBJECTS

SECTION A: Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

SECTION B: Answer any 2 out of 3 questions (2X20 Marks = 40 Marks)

FOR OTHER SUBJECTS

SECTION A: Answer all questions (5X2 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 questions (2X15 Marks = 30 Marks)

FACULTY REQUIREMENTS AND WORKLOAD:

Every faculty member shall be assigned workload as per the UGC norms. In addition to regular handling classes, teachers are required to participate in preparation of detailed syllabus, designing of the teaching plan, invigilation, course setting, evaluation of answer scripts during continuous assessment and any other duties as and when assigned by the Principal or University authorities. Teachers shall associate with organizing practical lab sessions, internships, field visits, industrial tours, and guided project work etc., as per directives of the Principal/ Head of the institution.

- As per the UGC guidelines for course with three credits minimum 45 (15 weeks x 3 hours per week) hours, for four credit courses 60 hours (15 weeks x 4 hours), and for two credit courses 30 hours (15 weeks x 2 hours) of teaching/lecture hours is a must in addition to two weeks for two internal tests.

Faculty requirements in Departments shall be as per UGC guidelines and based on teachers and students ratio of 1:20. Faculty are expected to have any M.Com and NET (Commerce) /Ph.D (Commerce) to teach B. Com courses (Commerce, Finance, Taxation, Business Mathematics, Business Economics, Cost and Financial Accountancy, Banking, Marketing Management, Business Management, Human Resources Management TALLY, Computerized Accounting). Allied subjects (like Indian Economy, Micro and Macro Economy, General Mathematics, General Statistics) and specialized subjects (like Foreign Trade, Cooperative Management and Corporate Secretaryship) are to be taught by the faculty who are qualified with respective degree and NET/Ph.D in the respective subjects.

Minimum Number of Faculty Required:

Semester	Subject	No. of Faculty Required	Semester	Subject	No. of Faculty Required
I	English - I	1	II	English – II	1
	Language - I	1		Language - II	1
	Commerce Subjects	3		Commerce Subjects	3
	Allied Subjects	1		Allied Subjects	1
	Specialised Subjects	0		Specialised Subjects	0
III	Commerce Subjects	5	IV	Commerce Subjects	5
	Allied Subjects	0		Allied Subjects	0
	Specialised Subjects	0		Specialised Subjects	0
V	Commerce Subjects	5	VI	Commerce Subjects	5
	Allied Subjects	0		Allied Subjects	0
	Specialised Subjects	0		Specialised Subjects	0

Chartered Accountant, Cost Accountant, Bank Managers (Senior Level), Stock Brokers (Senior Level), Senior Managers from Business Establishments can be appointed as adjunct/visiting faculty.

INDUSTRIAL VISIT AND INTERNSHIP:

During the first year and second year summer breaks all students are expected to take up internship for 30 days each with any business establishment (like MSME, Audit Firms, Stock Broking firms, Forex Traders, Company administration, etc) with monitoring by the faculty adviser from the Department. Students should receive certificate of internship from the responsible officer of the business establishment and submit it along with the report consisting of day wise learnings during the internship. Students from Islands are to be brought to main land for such internship by the College/Government for such internships if no business establishments are available in adequate number. During the third semester students should be taken for industrial visit to enhance the practical knowledge and industrial visit report should be submitted to the college for further perusal and they are subjected to verification by University. Students from Islands are to be taken on visit to main land by the College/Government. The head of the Department with the approval of the principal

of college should certify and submit the list of students who have successfully completed internship and industrial visit.

LEARNER SUPPORT SERVICES: The ICT-based support services to be provided by the College for the learners of B. Com. Programme are listed below:

1. **Website:** The College has to develop full-fledged official website for the learners and general public. All the necessary information is provided to the learners through this website. The website is linked with the social-networking site like Facebook for interaction among the learners, faculty members and stakeholders.
2. **Community Radio Service:** The Community Radio, being a platform for the community for taking up community issues, is also a platform to broadcast several educational programmes that includes debates, discussions, and talk shows.
3. **Akashvani Phone-in Programme:** The College has to make arrangement to offer one hour live phone-in counseling programme through AIR, Puducherry where officers and members of the faculty from the College clarify queries of listeners/learners via telephone.
4. **e-SLM:** An e-learning portal may be launched by the College. It is also a digital repository where the study materials are uploaded for the benefit of the learners. All the study materials of the programme can be assessed in this portal.
5. **Open Access Journals Search Engine (OAJSE)** may be developed to provide easy access to various open access Journals across the world,
6. **Mobile App:** The College has to develop a mobile application to connect the learners 24x7 with the College.
7. **SMS and e-mail Alert Facility:** The College has to initiate an SMS and e-mail alert facility for learners regarding news, events and learner-related information of the College.
8. Learners can write emails to any officials/faculty members through this mail id. Queries raised through this e-mail id are addressed by concerned official/faculty members of the College.
9. **TV programme:** The College has to initiate a half an hour live educational programme through a TV Channel.

REQUIREMENTS OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:

Laboratory Support:

Commerce has more practical application to business and businesses are run with modern technology and therefore, colleges are expected to have computer lab separately for UG Commerce students with licensed software like TALLY, MS Excel, SPSS, and SAP. College has to ensure that minimum one computer system for two students enrolled for the B. Com course. Adequate servers and power back up should also installed.

Library Resources:

Library services are to be offered to the learners through physical library facilities set up by the College. The Central Library has to have text books to add 5 books for each subjects every year from the list of books provided in the syllabus for each paper.

Magazines and Newspapers: The following magazines should be subscribed by the college and made available in the central library for students references:

1. Chartered Accountant
2. Management Accountant
3. Company Secretary
4. Commerce
5. Management
6. Marketing
7. Financial Express
8. Business Line
9. Currency and Finance
10. Economic Times
11. Nanayam (Tamil)

E-Journals: The Central Library should subscribe for e-journals from JSTOR (www.jstor.org), and the resources are very much necessary for academic and research community of the Commerce discipline. Hard copies of **five National and five international journals** should be subscribed and made available for reference for each subject like Finance, Marketing, Human Resources Management, Cost Accounting, Financial Accounting, Stock Market, Taxation and Management.

Digital Library: Digital Library is to locate, digitize, preserve, collect and make accessible the accumulated wisdom of the institute's output to the global community. The resources of the Digital Library include Administrative Documents, Conference/Seminar Proceedings, Faculty Publications,

Newsletters, Annual Reports, Public Lectures, Convocation Addresses, Working Papers, etc.

INFLIBNET Subscription

Expected Programme Outcomes: The expected outcomes of the programme are as follows:

- To enable the learners to acquire knowledge and to articulate the conditions around them.
- To help the learners to seek employment and career prospect avenues in the development sector, entrepreneurial venture, self-employment and/or other upcoming sectors like banking, insurance and other service sectors.

COURSE STRUCTURE AND SCHEME OF EXAMINATION

Semester Wise B. Com (General) CBCS Pattern

Course No	Course Type	Title of the Paper	Credits	Lecturers	Tutorials	Practical	Marks
SEMESTER – I							
	LANG –I	Language – I	3	3	-	-	100
	Part - II	English – I	3	3	-	-	100
	Core Course – 1	Financial Accounting	5	5	-	1	100
	Core Course – 2	Business Organisation & Management	5	5	-	1	100
	GE – 1	Business Economics	6	5	1	-	100
	AECC – I	Introduction to Public Administration	4	4	-	-	100
Gross Total Credit Point			26	-	-	-	600
SEMESTER – II							
	LANG –II	Language – II	3	3	-	-	100
	Part - II	English – II	3	3	-	-	100
	Core Course – 3	Advanced Accountancy	5	5	-	1	100
	Core Course – 4	Business Law	5	5	-	1	100
	GE – 2	Indian Economy - Performance and Policies	6	5	1	-	100
	AECC – II	Environmental Studies	4	4	-	-	100
Gross Total Credit Point			26	-	-	-	600
SEMESTER – III							
	Core Course – 5	Principles of Costing	5	5	-	-	100
	Core Course – 6	Goods and Service Tax	5	5	-	-	100
	Core Course – 7	Business Statistics	5	5	-	-	100
	Core Course –8	Corporate Accounting	5	5	-	-	100
	DSE – 1 (A)	Business Environment	6	5	1	-	100
	DSE – 1 (B)	E-Business					
	SEC -1	Business Communication	4	4	-	-	100
Gross Total Credit Point			30	-	-	-	600
SEMESTER – IV							
	Core Course – 09	Management Accounting	5	5	-	-	100
	Core Course – 10	Human Resource Management	5	5	-	-	100
	Core Course – 11	Company Law	5	5	-	-	100
	Core Course – 12	Sustainable Development	5	5	-	-	100
	DSE-2 (A)	Principles and Practice of Auditing	6	5	1	-	100
	DSE-2 (B)	International Business					
	SEC -2	Arithmetic Skills	4	4	-	-	100
Gross Total Credit Point			30	-	-	-	600

SEMESTER – V							
	Core Course –13	Income Tax Law and Practice – I	5	5	-	-	100
	Core Course – 14	Money and Financial System	5	5	-	-	100
	Core Course – 15	Methods and Techniques of Costing	5	5	-	-	100
	Core Course – 16	Fundamental of Financial Management	5	5	-	-	100
	DSE-3 (A)	Marketing Management	6	5	1	-	100
	DSE-3 (B)	Advertising and Personal Selling					
	SEC -3	Computer Skills for Business	4	2	-	2	100
Gross Total Credit Point			30	-	-	-	600
SEMESTER – VI							
	Core Course –17	Income Tax Law and Practice – II	5	5	-	-	100
	Core Course – 18	Fundamentals of Investment	5	5	-	-	100
	Core Course – 19	Principles and Practice of Insurance	5	5	-	-	100
	Core Course – 20	International Trade and Export Management	5	5	-	-	100
	DSE-4 (A)	Industrial Relations and Labour Laws	6	5	1	-	100
	DSE-4 (B)	Organisational Behaviour					
	SEC -4	Entrepreneurship Development	4	4	-	-	100
Gross Total Credit Point			30	-	-	-	600

A) Consolidation of Contact Hours and Credits

Sl. No	Semester	Contact Hours/Week	Credits
1	I	30	26
2	II	30	26
3	III	30	30
4	IV	30	30
5	V	30	30
6	VI	30	30
TOTAL		180	172

B) Curriculum Credits

Part I	Tamil	2 x 3 = 06	Credits
Part II	English	2 x 3 = 06	Credits
Part III	Compulsory Core Course (C C)	= 100	Credits
	Discipline Specific Elective	4 x 6 = 24	Credits
	Generic Elective (G E)	2 x 6 = 12	Credits
Part IV	Ability Enhancement Compulsory Course (AECC)	2 x 4 = 08	Credits
	Skill Enhancement Elective Course (SEC)	4 x 4 = 16	Credits
Total Credits		172	Credits

SEMESTER WISE SYLLABUS

SEMESTER – I

C C 01 - FINANCIAL ACCOUNTING

Course Objectives: To make the students learn the basic accounting records, statements and to prepare them.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.
2. Prepare Bank Reconciliation Statement and record the transactions
3. To Analyse and prepare the final accounts of a sole traders.
4. Familiarize with the various methods of depreciation as per AS 6

UNIT I

Accounting – Definition – Branches of Accounting -- Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Accounting Concepts and Conventions Accounting standards in India, International accounting standards – Preparation of Journal and Ledger.

UNIT II

Subsidiary Books – Meaning – Advantages – Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book- Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system – Journal proper.

Trial Balance - Errors disclosed by Trial Balance - Errors not disclosed by Trial Balance - Rectification of Errors - Classification of errors – Suspense A/c.

UNIT III

Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement– Causes of the difference between Cash book and Pass book – Preparation of Bank Reconciliation Statement.

UNIT IV

Final Accounts of Sole Traders: Meaning of Final Accounts–Utility of Final Accounts–Components of Final Accounts – Manufacturing Account - Trading Account – Profit and Loss account – Balance Sheet - Adjusting Entries – Treatment of Closing Stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples

Unit – V

Depreciation Accounting - Meaning – Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation – methods of providing depreciation - Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method - Insurance Policy Method – Revaluation Method.

(Problems – 80% & Theory 20%)

Practical Exercises: The learners are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Text Book

1. T.S. Reddy & Dr. A. Murthy, 2019: Advanced Accountancy- Volume: I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.

Books for References

1. S.P. Jain, K. L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana
2. R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

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

SEMESTER – I

C C 02 - BUSINESS ORGANISATION AND MANAGEMENT

Course Objectives: To acquaint learners with the basics of business concepts and functions, forms of business organisation, and functions of management.

Learning Outcomes: After completion of the course, the learners will be able to:

1. Distinguish and explain each form of business;
2. Explain principles and functions of management implemented in the Organisation;
3. Identify and explain the managerial skills used in business;
4. Analyse the concept of Delegation of Authority, coordination, and control.

Unit I

Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.

Unit II

Joint Stock Company Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).

Unit III

Principles and Functions of Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

Unit IV

Planning and Organizing Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

Unit V

Authority, Coordination, and Control Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.

Practical Exercises: The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

Text Books:

1. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
2. Gupta, C.B., Business Management by, Sultan Chand Publication
3. Drucker Peter., Practice of Management, Pan Books, London
4. Maslow, A. H., Frager, R., & Cox, R., Motivation and Personality Harper & Row New York
5. Virmani, B.R., The Challenges of Indian Management, Response Books, New Delhi

Books for References

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.
2. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
4. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

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

SEMESTER I

GE -1: BUSINESS ECONOMICS

Course Objective: To familiarize the students with basic concepts of Business Economics

Learning Outcomes: After completing the course the students would be able to:

- Understand Basic problems of an economy and concept of business cycles
- Learn the theory of Demand and related concepts
- Understand the theory of supply and Consumer Behaviour.
- Obtain knowledge about the theory of Production, Costs and Revenue.
- Identify various types of Markets.

UNIT- I

Introduction to Business Economics: Meaning of Business Economics - Scope of Business Economics - Basic problems of an Economy - Role of Price Mechanism - Concept of Business Cycles: Meaning of Business Cycles - Phases of Business Cycles - Features of Business Cycles - Causes behind Business Cycles.

UNIT- II

Theory of Demand: Theory of Demand - Meaning and determinants of demand - Law of demand and Elasticity of demand - Price elasticity, Income elasticity and Cross elasticity.

UNIT- III

Theory of Supply and Consumer Behaviour - Meaning and determinants of supply - Law of supply - Elasticity of supply - Theory of consumer's behaviour - Marshallian approach and Indifference curve approach - Demand Forecasting.

UNIT- IV

Theory of Production - Theory of Production - Meaning and Factors of production - Laws of Production - The Law of Variable Proportions and Laws of Returns to Scale - Producer's equilibrium - Theory of Cost - Concepts of Costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

UNIT- V

Market Structure - Various forms of markets - Meaning and characteristics – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets.

Practical Exercises: The learners are required to:

- 1) Apply concept of demand analysis in real life;
- 2) Study various effects in changes in demand and supply in consumption;
- 3) Visit local markets and classify firms into various markets;

- 4) Visit any industrial unit and study its production process;
- 5) Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
- 6) Visit any industrial unit and classify its cost into fixed and variable costs;
- 7) Analyse the effects of changes in demand and supply on pricing policies.**

Text Books:

1. Dr. S. Sankaran, 2015, Business Economics, Margham Publications, Chennai.

Reference Books:

1. Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata Mc Graw Hill Publishing Company Ltd, New Delhi
2. C A.G. Sekar, C A. B.Saravana Prasath, Business Economics & Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

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

SEMESTER – I

A E C C – I -INTRODUCTION TO PUBLIC ADMINISTRATION

**(Compulsory Course designed as per the directions issued by Government of India,
MHRD, Department of Higher Education (Central University Bureau) F.No.19-6.2014-Desk
U Dated 19-05-2014)**

Course Rationale

This Course introduces the students to the elements of public administration. This would help them obtain a suitable conceptual perspective on Public Administration. In addition, the course introduces to students, the growth of such institution devices as to meet the need of changing times. The course also aims to instill and emphasize the need of ethical seriousness in contemporary Indian public administration within the Constitutional framework.

Unit I : Introduction:

Meaning, nature and Scope of Public Administration and its relationship with other disciplines- Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol , Max Weber and others - Evolution of Public Administration in India – Arthashastra – Colonial Administration upto 1947

Unit: II Public Administration in India

Enactment of Indian Constitution - Union Government – The Cabinet – Central Secretariat -- All India Services – Training of Civil Servants – UPSC – Niti Ayog – Statutory Bodies: The Central Vigilance Commission – CBI - National Human Rights Commission – National Women's Commission –CAG

Unit III: State and Union Territory Administration

Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates – Ministry of Home Affairs supervision of Union Territory Administration – Position of Lt. Governor in UT - Government of Union Territories Act 1963 – Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island

UNIT IV: Emerging Issues in Indian Public Administration

Changing Role of District Collector – Civil Servants – Politicians relationship- Citizens Charter - Public Grievance Reddressal mechanisms — The RTI Act 2005 – Social Auditing and Decentralization – Public Private partnership -

References:

1. A. R. Tyagi, Public Administration, Atma ram sons, New Delhi, 1983.
2. Appleby P.H, Policy and Administration, The University of Alabama Press, Alabama, 1949.
3. Avasthi and Maheswari, Public Administration in India, Agra: Lakshmi Narain Agarwal, 2013

4. Gerald.E. Caden. Public Administration. Pablidas Publishers, California, 1982.
5. <http://cic.gov.in/>
6. <http://www.mha.nic.in/>
7. <http://rti.gov.in/>
8. <http://www.cvc.nic.in/>
9. R.B.Jain, Public Administration in India, 21st Century Challenges for Good Governance, New Delhi: Deep and Deep, 2002
10. Ramesh K Arora, Indian Public Administration, New Delhi: Wishwa Prakashan
11. Ramesh K. Arora. Public Administration, Fresh Perspective. Alekh publishers, Jaipur
12. Rumki Basu, Public Administration: Concept and Theories, New Delhi: Sterling, 2013

SEMESTER – II

C C – 3: ADVANCED ACCOUNTANCY

Course Objective: To train the students in preparing the final accounts of non-profit organizations and accounts of Consignments and Joint ventures.

Learning Outcomes: After completion of the course, the learners will be able to:

1. Prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations
2. Define single entry system, compare with double entry system and apply the accounting treatment in business
3. Explain the Fundamentals of Partnership accounts and Prepare accounts relating to admission of a partner.
4. Acquire knowledge on dissolution accounting
5. Using appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System.

UNIT - I

Accounts of Non - Profit Organisations – Meaning of Non-Profit Organizations- Accounts of Non- Profit Organisations - Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Non-Trading Concern – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund

UNIT - II

Single Entry System- Meaning–Limitations of Single-Entry System–Double entry system Vs Single entry system – Ascertainment of profit – Net worth method – Conversion method – Statement of Affairs Versus Balance Sheet – Preparation of Trading, Profit and Loss A/c and Balance Sheet from incomplete records.

UNIT - III

Average Due Date: Meaning - Uses–Determination of Average Due Date. Account Current –Meaning – Preparation of Account Current – Product Method– Red-ink Interest –Interest Table Method – Daily Balance Method – Epoque Method – Varying Rate of Interest.

UNIT - IV

Partnership Accounts: Introduction – Partnership Deed – Rules applicable in the absence an agreement Admission of a Partner: New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account– Methods of Valuation of Goodwill – Treatment of Goodwill (as per Accounting Standard 10) - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

Retirement of a Partner: Retirement – Treatment of Goodwill –Gaining ratio – settlement of amount due

to the retiring partner - Admission cum Retirement – Calculation of capital of the new firm – Balance sheet of the new firm.

Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution - Insolvency of a partner Piece-meal Distribution: Proportionate capital method and Maximum loss method.

UNIT - V

Hire Purchase Account: Hire - Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.

(Problems – 80% & Theory 20%)

Practical Exercises: The learners are required to:

1. Collect data from Charitable Institutions and make entry of Receipt and Payment Vs Income & Expenditure
2. Prepare Partnership Accounts with appropriate software.
3. Visit a local firm to gain in-house knowledge on accounts keeping and prepare a report.
4. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System and provide comparative data for decision making.

Text Book

1. T.S. Reddy, A. Murthy, 2019: Advanced Accountancy- Volume: I, Fifth Revised Edition, Margham Publications, Chennai.

Books for References

1. S.P. Jain, K.L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana.
2. R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S.Chand and Company Ltd., New Delhi.

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

SEMESTER – II

C C 04 - BUSINESS LAW

Course Objectives: To familiarizes the students with the provisions of various Acts relating to commercial undertakings.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Examine the various provisions of the Indian Contract Act, 1872
2. Define Various legal procedures under Sale of Goods Act, 1930 and apply the same in business.
3. Summaries the Negotiable Instruments Act 1881
4. Analyse the Provision of Information Technology Act 2000
5. Familiarise with Consumer Protection Act,1986

UNIT - I

Indian Contract Act, 1872: Definitions – Contract – Essentials of a valid contract- Classification of contracts – Offer - Legal rules of an offer – Acceptance – Legal rules as to acceptance – Communication of offer, Acceptance and Revocation – Consideration – Legal Rules as to Consideration – Capacity to Contract– Free Consent – Coercion – Undue Influence- Fraud – Misrepresentation – Mistake –Discharge of Contracts – Breach - Remedies for breach

UNIT - II

The Sale of Goods Act, 1930: Definitions - Essentials of a Contract of Sale – Sale Vs Agreement to Sell – Sale Vs Hire-purchase Agreement – Classification of Goods – Conditions and Warranties – Express and Implied Conditions and Warranties – Delivery of Goods – Rules as to Delivery of Goods – Rights and Duties of the Buyer – Unpaid Seller – Rights of an Unpaid Seller against the goods.

UNIT - III

Negotiable Instruments Act, 1881: Introduction of Negotiable Instruments Act 1881 – History and nature of Negotiable Instruments – different kinds of Negotiable Instruments – Promissory note – Bill of Exchange and Cheque – Nature and Definition. Holder and Holder in due Course – Meaning – Rights and privileges ofholder in due course - Liability of parties and Discharge from liability: Liability of acceptor or maker, Drawer, Drawee and Endorser. – Crossing – Types - Banker's liabilities for unjustified dishonor of Cheque – Discharge from Liability by cancellation, by Release, by payment, by material alteration, by qualified acceptance and by negotiation.

UNIT – IV

Information Technology Act, 2000: Salient features of Information Technology Act 2000 – Legal provisions under Information Technology Act - Information Technology (Amendment Act) 2008 – Data Privacy – Section 43A – Punishment for Cyber Crimes: Section 66A, 66B, 66C, 66D, 66E and 66F – Section 67A, 67B and 67C.

UNIT – V Competition Act, 2002 and Consumer Protection Act, 2019:

Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;

Consumer Protection Act, 2019: Introduction, application of the Act - Objectives of the Act - Definitions - Consumer Protection Councils - Redressal Machinery under the Act - District forum - State Commission - National Commission - Administrative Control - Procedures for complaints - Nature and scope of remedies under the Act - Appeals - enforcement of orders - Penalties.

UNIT – VI

Foreign Exchange Management Act, 1999

Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.

Practical Exercises: The learners are required to:

1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

Text Book:

1. N.D.Kapoor, 2019, Elements of Company Law, 34th Revised Edition, Sultan Chand & Sons, New Delhi.

Books for References

1. ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
2. R.S.N Pillai and Bagavathi, 2019: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

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

SEMESTER II

GE – 02 - INDIAN ECONOMY – PERFORMANCE AND POLICIES

Course Objectives: To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
2. Evaluate the role of population as an economic resource;
3. Explain the role and contribution of agriculture in economic development of India;
4. Analyse contribution of industrial and service sector in Indian economy;
5. Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.

UNIT I: Basic Issues and Features of Indian Economy:

- a) **Basic Issues:** Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.
- b) **Indian Economy:** Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –it's importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy.

UNIT II: Policy Regimes:

- a) The Evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

UNIT III: Growth, Development and Structural Change

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

development.

UNIT IV: Sectoral Trends and Issues

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

UNIT V:

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

- b) **Planning Process in India: Trends and Features**

Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India.

Practical Exercises: The learners are required to:

1. Prepare a statistical profile of India Economy.
2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable.
3. Prepare a chart explaining demographic development.
4. Prepare a comparative statement of private companies and PSUs.
5. Visit any PSU and prepare a report on how it functions.

Text Book

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

Books for References:

1. Acharya, S., & Mohan, R. (2010). *India's Economy: Performance and Challenges*. New Delhi: OUP India.
2. Puri, V. K., & Mishra, S. K. (2018). *Indian Economy*. Mumbai: Himalaya Publishing House.
3. Datt, G., & Sundharam, A. (2017). New Delhi: Sultan Chand Publishing.
3. Hingra, I. C., Indian Economy, Sultan Chand & Sons
4. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
5. Uma Kapila, Indian Economy since Independence, Relevant articles
6. Bhagwati, J. & Desai, P., India: Planning for industrialization, OUP, Ch 2
7. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP
8. Ahluwalia, Montek, S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press

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

SEMESTER II

A E C C – II - ENVIRONMENTAL STUDIES

Course Objective: The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

Learning Outcomes: After completion of the course, learners will be able to:

1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyse various projects and initiatives with respect to ecosystem restoration;
3. Interpret significance of carbon footprints;
4. Describe the environmental issues and their possible repercussions on the planet in the next few decades;
5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

UNIT I

Introduction Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

UNIT II

Environmental Concerns: Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

UNIT III

Measurement and Reporting ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

UNIT IV

Green Business Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

UNIT V

Emerging Trends Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

Practical Exercises: The learners are required to:

1. Setup an Eco - Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the plant in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
6. Analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
7. Analyse green reporting initiatives taken by a company of your choice;
8. Identify a firm using Green Marketing to sell its product. Analyse its strategy and present a report on your key learning from the same

Text Books

1. Basu, M., & Xavier, S. (2016). Fundamentals of Environmental Studies. Cambridge: Cambridge University Press.
2. Basu, R. N. (2000). Environment. University of Calcutta.
3. CSE India. (ND). Understanding EIA. <https://www.cseindia.org/understanding-eia-383>.
4. Winston, A. (2009). Energize Employees with Green Strategy. Harvard Business School Publishing. Enger, E., & Smith, B. (2010). Environmental Science: A Study of Interrelationships, Publisher: McGraw Hill Higher Education.
5. Kumar, S., & Kumar, B. S. (2016). Green Business Management. Hyderabad: Thakur Publishing Pvt. Ltd.
6. Mitra, A. K., & Chakraborty, R. (2016). Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd

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

SEMESTER - III

C C 05 – PRINCIPLES OF COSTING

Course Objectives: To enable the students to learn the basic concepts of Cost Accounting and enable them to compute the cost of products and services.

Learning Outcomes: After completion of the course, learners will be able to:

1. The Concept and Principles of Cost, Costing and Cost Accounting;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Apply the various material control techniques
4. Compute the labour cost under different methods and allocate the overheads to various departments;
5. Prepare Reconciliation Statement

UNIT I

Cost Accounting: Meaning of Costing and Cost Accounting – Objectives – Advantages of Costing – Methods and Treatment of Costing – Basic cost concepts – Cost Centre – Cost Unit - Elements of Cost – Classification of Cost – Preparation of Cost Sheet – Preparation of Tenders and Quotations.

UNIT II

Material Control: Meaning – Objectives of Material Control - Material Control Techniques – Economic Order Quantity (EOQ) –Bin Card Vs Stores Ledger –Preparation of Stores ledgers - Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods – Merits and demerits of each method – ABC Analysis - VED Analysis, Continuous stock taking and Perpetual Inventory System.

UNIT III

Labour Cost: Computation of labour cost - Labour Turnover - Meaning – Causes – Methods of Computation of Labour Turnover.

Remuneration and Incentives: System of wage payment – Time Wage System – Piece Rate System – Merits and Demerits of each system – Essential features of a Good Wage System – Premium and Bonus Plans – Halsey Premium Plan – Rowan Premium Plan – Taylors and Merricks Differential Piece Rate Systems.

UNIT IV

Overheads: Meaning –Classification of Overheads – Accounting for overheads - Allocation Vs Apportionment of Overheads – Bases of Apportionment –Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method – Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate.

UNIT V

Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for disagreement in profit – Preparation of Reconciliation Statement.

Problems – 80% & Theory 20%

Practical Exercises: The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.

Text Books:

1. S.P.Jain and K.L. Narang, 2012: Cost Accounting, Kalyani Publishers, Ludhiana

Books for References

1. V.K. Saxena & C.D, Vashist, Sultan Chand and Sons, New Delhi.
2. R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
3. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints (P) Ltd., Chennai.

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

SEMESTER - III

C C -06 GOODS AND SERVICES TAX (GST)

Course Objectives: To enable the students get familiarize with the existing Companies Act 2013.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Explain concept, need, and utility of indirect taxes;
2. Understand and analyse the taxable event, i.e., supply under GST; 3. Describe the provisions relating to levy of GST;
3. Identify exemptions for different types of goods and services;
4. Examine implications of input tax credit;
5. Explain the various procedures under GST;
6. Analyse provisions regarding penalties and interest;
7. Prepare and file GST return online.

UNIT-I

Concept and types of Indirect Tax; Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India; Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business, Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Operator, Input Tax Credit etc.– Salient Features of GST - GST Models: Single GST & Dual GST; Types of GST: - CGST,SGST/UTGST,IGST Act;

UNIT –II

Levy and collection of GST – Time and Value of Supply - Reverse Charge Mechanism - Composition Scheme and assessment under composition scheme, Zero rated supply, Exemption from GST, GST Tax rate, Time, Place and Value of Supply

Registration under GST: Persons liable to get registered, Compulsory Registration, Registration Procedure, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration.

UNIT-III

Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit; Various Documents under GST- Tax Invoice, (Meaning and Content of Tax Invoice) - Bill of Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

UNIT-IV

Administration of GST - Tax Authorities and their powers - Role and Functions of GST Council.

Assessment of GST – Meaning - Types of Assessment & Assessment Procedures, Types of GST Returns, Tax deduction at Source & Tax Collection at Source, Refund of Tax - Demand and Recovery.

UNIT V

Accounts & Records: Manner of maintenance of accounts, period of retention of relevant records. Audit: meaning, types – Advance Ruling – Meaning and Procedure - Appeals and Revision - Offences and Penalty under GST.

Practical Exercise: Learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

Text Book:

1. GST Manual 2017 by Taxmann Publications
2. GST Laws Manual: Acts, Rules and Forms - May 2017 by Rakesh Garg, Sandeep Garg
3. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
4. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNQJMKUA
5. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

Books for References

1. Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
2. Mehrotra, H.C., & Agarwal, V. P. (2019). *Goods and Services Tax GST*. Uttar Pradesh: Sahitya Bawan Publications.
3. Singhania, V. K., & Singhania, M. (2020). *Students' Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.
4. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
5. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]

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

SEMESTER - III

C C 07 - BUSINESS STATISTICS

Course Objectives: To train the students in the collection, processing, analysis and presentation of Statistical Data.

Learning Outcomes:

After completing the course, the student shall be able to:

1. Develop an understanding of the various averages and measures of dispersion to describe statistical data;
2. Explain the relationship between two variables through correlation and regression;
3. Explain the construction and application of index numbers to real life situations;
4. Analyse the trends and tendencies over a period of time through time series analysis.

UNIT I

Statistics – Definition – Functions, Scope and Limitations of statistics - Statistical Enquiry – Stages in conducting a statistical survey – Primary data Vs secondary data – Sources of secondary data – Classification, Tabulation and Presentation of data- Diagrams.

UNIT II Univariate Analysis

- (a) **Measures of Central Tendency** - Average – Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean- Merits and Limitations of each.
- (b) **Measures of Dispersion:** Dispersion – Meaning – Properties of a good measure of dispersion – Absolute versus relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation- Merits and Limitations of each.
- (c) **Skewness** – Meaning – Variation versus Skewness – Measures of Skewness- Karl Pearson's and Bowley's Co-efficient of Skewness.

UNIT III Bi-variate Analysis

- (a) **Simple and Liner Correlation Analysis:** Meaning - Definition – Types of Correlation – Methods of Studying Correlation – (Karl Pearson's Co-efficient and Spearman's Rank Correlation) and Properties.
- (b) **Simple and Liner Regression Analysis:** Definition – Correlation Vs Regression – Regression lines and Regression Equations – Regression co-efficient- Computation of correlation co-efficient from regression co- efficient.

UNIT IV

Index Numbers: Definition – Characteristics of Index numbers – Uses – Types of index numbers – Construction of Price Index numbers – Unweighted Index numbers – Weighted Index numbers – Tests of adequacy of Index number - formulae. Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

UNIT V

Analysis of Time Series: Introduction – Uses - Components of time series – Measurement of trend- graphical method, semi-average method, moving average and method of least square (including linear, second degree, Parabolic and exponential trend) – Computational of seasonal, indices by simple average, Ratio – trend, ratio –to –moving average and link relative methods.

Practical Exercises: The learners are required to:

1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
2. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
3. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

(Problems: 80%, Theory: 20%)

Text Books

1. J. K. Sharma, Business Statistics, Vikas Publishing House (P), Ltd., New Delhi.
2. R.S.N. Pillai and Bagavathi, Business Statistics, S. Chand & Co., New Delhi.

Books for References

1. S.P. Gupta & M.P Gupta, Statistical Methods, Sultan Chand & Co, New Delhi
2. K. Alagar, Business Statistics, Tata McGraw Hill Publications, New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi

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

SEMESTER - III

C C 08 - CORPORATE ACCOUNTING

Course Objectives: To train the students in the preparation of company accounts and to enable them to prepare company final accounts.

Learning Outcomes: After completion of the course, learners will be able to:

1. Describe the rationale, merits, and demerits of issuing bonus shares for a company;
2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. Prepare balance sheet after Internal Reconstruction of company;
4. Analyse the case study of major amalgamations of companies in India;
5. Describe the process of Holding companies.

UNIT I

Shares: Shares – Definition – Classes of shares – Issue of shares for cash – Issue of shares for consideration other than cash – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares - Re-issue of forfeited shares – Issue of Rights and Bonus Shares; ESOPs and Buy Back of shares. Debentures -Definition – Types of debentures – Issue of debentures – Redemption of debentures. Underwriting of shares and debentures.

Underwriting – Marked and Unmarked applications – Pure underwriting– Firm underwriting – Determination of liability of underwriters. (*In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable*).

UNIT II

Final Accounts: Preparation of Profit and Loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration) Disposal of Company Profit.

UNIT III

Valuation of Goodwill and Shares: Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

UNIT IV

Amalgamation, Absorption and Reconstruction: Meaning – Purchase consideration – Accounting treatment in the books of purchasing company and the vendor company – Alteration of share capital – Internal reconstruction – Scheme of capital reduction – Construction of Balance Sheet after reconstruction (Excluding external reconstruction)

UNIT V

Accounts of Holding Companies: Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Preparation of consolidated balance sheet (Simple problems only).

Liquidation: Meaning – Legal provisions – Preparation of Statement of affairs & Deficiency / surplus a/c – Preparation of liquidator's final statement of account.

Problems – 80% & Theory 20%

Practical Exercises: The learners are required to:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.

Text Books

1. T.S. Reddy and A. Murthy, 2016: Corporate Accounting, Margham publications, Chennai.

Books for References

1. R.L. Gupta and M. Radaswamy, 2014: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. S.Kr. Paul, 2009: Corporate Accounting, New Central Book Agency, Kolkatta

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

SEMESTER – III

D S E -1 (A) BUSINESS ENVIRONMENT

Course Objectives: To realize the importance of micro and macro environmental factors for business decisions

Learning Outcomes: After completion of the course, the learners will be able to:

1. Know and analysis different business environment
2. Conduct a business analysis of the local environment
3. Understand the major problems in Indian Economy
4. Know about five year planning and LPG on different sectors
5. Explain the concept of social and political responsibilities of Business

UNIT I

Indian Business Environment: Concept, components, and importance- Indian economy ; features of mixed economy- major problems in Indian economy – poverty, inequalities, unemployment and population.

UNIT II

Economic Environment: Business and economic environment – Economic Systems – Economic parameters and their impact on business – five year planning – Economic reforms – Liberalisation; Privatisation; Globalisation – Impact on LPG on different sectors, Foreign Investments – MNCs.

UNIT III

Industrial and Technological Environment: Business Environment and IPRS – Industrial Licensing – Anti-social Trends and practices – Regulation Monopoly and Restrictive Trade Practices.

UNIT IV

Social and Political Environment: Political Environment – Government and business relationship in India – Provision of Indian constitution pertaining to business – Social responsibility of business – Business and society – Ethical issues and value in business – corporate social policies, issues and challenges.

UNIT V

Natural and Technological Environment: Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.

Practical Exercises: The learners are required to:

1. To visit Companies & collect details about technologies upgradation
2. Suggest practical measures to overcome unemployment in India
3. Prepare LPG Status in India vs Other countries.

Text Book

1. K. Aswathappa, 2014: Essentials of Business Environment, Himalaya Publishing House, New Delhi.

Books for References

1. Francis Cherunilam, 2016: Business Environment Text and cases, 25th Edition, Himalaya Publishing House, Mumbai.
2. Dr.K.Chidambaram and Dr.V.Alagappan, 2012:Business Environments, Vikas Publishing HousePvt Ltd., New Delhi.

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

SEMESTER – III

D S E - 1 (B) E- BUSINESS

Objective: The course aims to enable students to know the mechanism for conducting business through electronic means.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the concept of E-business and its various aspects;
2. Acquire skills of designing a website for e-business;
3. Explain about e-commerce activities and its applications;
4. Comprehend about various payment gateway options;
5. Assess the security issues and measures of e-business.

UNIT I

Introduction: Overview of E-Business; Origin and need of E-Business; Factors affecting E-Business, Major requirements in E-Business; Emerging trends and technologies in E-Business, E-Business models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business. Enterprise system – Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management.

UNIT II

Website Designing and Publishing : Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (WWW); Portals – steps in designing and developing E- Commerce website.

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies, and approaches.

Unit III

E-Commerce Activities and Operations: Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E- Commerce types. E-commerce business models - key elements of a business model and categories; E-Commerce Systems and Pre-requisites. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

Unit IV

Payment Gateways Management: Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.

Unit V

Security and Legal Aspects of E-Business: E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

Practical Exercises: The learners are required to:

1. Design a Web Page in Notepad and HTML;
2. Design a webpage for a hypothetical e-business model;
3. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn;
4. Open internet banking account and operate it.

Text Books

1. Chaffey, D. (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education.

Books for References

1. Bajaj, K. K., & Nag, D. (2017). E-Commerce. New Delhi: Tata McGraw Hill Pvt. Ltd.
2. Marilyn, G. M., & Feinman, T. (2000). Electronic Commerce: Security Risk Management and Control. New York: McGraw-Hill Education.

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

SEMESTER - III

SEC - 01 - BUSINESS COMMUNICATION

Course Objective: To enable the students to gain proficiency in business related communication

Learning Outcomes: After completion of the course, learners will be able to:

1. Know various forms of communication, communication barriers;
2. Comprehend a variety of business correspondence and respond appropriately;
3. Communicate in writing for various commercial purposes;
4. Use appropriate grammatical constructions and vocabulary to communicate effectively;
5. Use business language and presentation skills.

UNIT I

Communication: Meaning and Definition – Need – Objective and Principles – Communication Media – Types - Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication.

UNIT II

Business Letters: Functions and kinds – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation, Kinds of letters – Routine request letters – Responses to letters – Refusal letters – Claims letters – Collection letters- Kinds of Letters- Enquiries - Quotations – Orders – follow up letter – refusal letters – complaint and adjustment letters –Sales letters.

UNIT III

Intra organizational communication – memos – office orders – office notes – circulars – meeting communications; notice – agenda – resolutions – minutes – Reports: Types - Characteristics– Preparing and Organization of a Report: modern forms of communication: Fax, Email – videoconferencing, Internet - website.

UNIT IV

Banking Correspondence and Art of Writing Letters - Meaning of Banking Correspondence – Letter Requesting the Banker to Stop payment of Cheque – Request for overdraft facility – Request for opening Letter of Credit – Job Application - Letter – Types – Form and Content of Application Letter – Letter to Principal requesting for Bonafide Student Certificate – Fee Structure Certificate for Scholarship.

UNIT V

Business Language and Presentation - Introduction to Business language, Importance of Business language; Business vocabulary; Oral presentation -importance, characteristics, and plan. Power point presentation – style, visual aids.

Practical Exercises: The learners are required to:

1. Interview employees of some Organisation to find out communication issues and challenges

2. Make a vocabulary of various terms used in business documentation.
3. Collect some samples of business correspondence and documentations and find out their effectiveness.

Text Books

1. Rajendra Paul and J.S. I Korlahail, (2012), Essentials of Business Communication, Sultan Chand & Sons, NewDelhi.
2. K. K. Ramachandran, K. K. Lakshmi, M. Krishna Kumar, (2014), Business Communication, Vikas Publishing House (P) Ltd., New Delhi.
3. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand&Co, New Delhi,
4. Rodriquez, M. V., Effective Business Communication Concept, Vikas PublishingCompany
5. Munter Mary., Effective Business Communication, PHI, New Delhi

Books for References

1. Lesikar, R. V., & Fiatley, M. E. (2008). *Business Communication Skills for the Internet Generation*. New York: Tata McGraw Hill Education.
2. Herta, M., Herbert, H., & Jane, T. (2017). *Effective Business Communication*. New York: Tata McGraw Hill Education.
3. Bovee, C., & Thill, J. (2016). *Business Communication Essentials: A Skills-Based Approach, 7th Edition*. New York: Pearson Education.
4. Guffey, M. E., & Seefer, C. M. (2014). *Business Learning*. Boston: Cengage Learning.
5. Lowe, S., & Pile, L. (2008). *Business English Language Practice: Grammar and Vocabulary*. Delta Publishing
6. Rani, D. S. (2012). *Business Communication and Soft Skills Laboratory Manual*. New Delhi: Pearson Education.
7. Taylor, S. (2005). *Communication for Business: A Practical Approach, 4th Edition*. Canada: Pearson Education
8. Young, D. J. (2006). *Foundations of Business Communication: An integrative Approach*. New York: Tata McGraw Hill Education.

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

SEMESTER – IV

C C 09 - MANAGEMENT ACCOUNTING

Course Objectives: To expose students to management principles, management accounting and their applications

Learning Outcomes: After completing the course learners will be able to:

1. Explain the Concepts and technique of Management Accounting and Preparation of the Financial Statements
2. Compute and construct the Balance sheet by using ratios
3. Prepare the Fund flow statement and to compare it with the balance sheet
4. Apply accounting Standard 3 in the preparation of Cash flow statement
5. Determine the working capital requirements of a business

UNIT I

Management Accounting: Meaning – Definition – Nature and Scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

Financial Statements: Meaning and types of financial statement; Limitations of financial Statement analysis; Common size and Comparative statements – Trend Analysis - Comparative Statement Analysis.

UNIT II

Ratio Analysis: Meaning - Utility and Limitations of Ratio Analysis – Classification of Ratios – Advantages of ratio analysis, Limitations of accounting ratios - Computation of Liquidity, Solvency, Profitability and Turnover Ratios and construction of Balance Sheet.

UNIT III

Funds Flow Analysis: Meaning- Need - Objectives - Preparation of fund flow statement (As per AS 3) - Calculation of fund from operation – Advantages and limitations of fund flow analysis – Fund flow statement versus Balance sheet

UNIT IV

Cash Flow Analysis: Meaning – Preparation of cash flow statement (As per AS 3) – Calculation of cash from operation –Utility and Limitation of cash flow analysis.

UNIT V

Working Capital Management: Meaning - Concepts and importance of working capital – Factors determining working capital requirements – Sources of working capital – Estimating working capital.

(Problems: 80%, Theory: 20%)

Practical Exercise: The learners are required to:

1. Prepare Financial Statement Analysis, Ratio Analysis for a company, small factory.
2. They shall also prepare a little report on the financial performance of the company.

Text Book

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Books for References

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J.,
Introduction to management accounting, Prentice Hall, New Delhi
2. Garrison H., Ray & Eric W. Noreen, *Managerial Accounting*, McGraw Hill., Delhi.
3. Khan, M.Y., & Jain, P.K., *Management Accounting*, Tata McGraw Hill Publishing Co., New Delhi.

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

SEMESTER – IV

C C 10 - HUMAN RESOURCE MANAGEMENT

Course Objective: To acquaint learners with the techniques and principles to manage human resources of an organisation.

Learning Outcomes: After the completion of the course, the learners will be able to:

- 1) Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
- 2) Prepare a Human Resource Plan in an organisation;
 - i) Prepare a report on job analysis;
 - ii) Organize an induction programme in an organisation;
- 3) Analyse the applicability and use of different kinds of trainings strategies in real life scenarios;
- 4) Organize counselling sessions for employees in an organisation;
 - i) Design incentive schemes for different job roles in an organisation;

UNIT I

Introduction to Human Resource Management: Concept and Functions – Nature and Scope – Objectives – Nature of people and organizations – Personnel Policies and Principles – Environment of Human Resource Management – Social Systems – Human Resource accounting and audit – workforce diversity, empowerment, downsizing – VRS – Work life balance.

UNIT II

Acquisition of Human Resources: Human Resource Planning – Human resource / manpower planning – meaning – process of HR Planning – Job analysis- Job description and Job specification – Recruitment Concept and Sources - Selection – Concept and process – Test and interview - Orientation and Placement – Orientation Programmes – Retention.

UNIT III

Employee and Reward Systems – Training of personnel – Job evaluation – Job satisfaction – Appraising and rewarding performance – money as means of rewarding – economic incentives systems – Wage incentives – Wage administration – Benefits and services – Profit and production sharing.

UNIT IV

Motivation – Human needs – Theories of motivation – Maslows Hierarchy needs – Hertzberg's two factor model – Other theories – Behavioral modification – Motivational Patterns – Expectancy model – Application of motivation concepts.

UNIT V

Leadership, Communication and counseling – Nature of leadership behavior – Leadership Style –

Employee Participation – Nature, Scope, Programmes and benefits of Participation – Employee Communication Process – Communication System – Employee counseling and types.

Practical Exercise: Learners are required to:

1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.
2. Draft an HR policy to combat work life issues assuming themselves as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in a select organisation and present the report of the same
5. Design an induction programme and perform role play for select organisation.
6. Participate in role play on employee counselling.
7. Draft incentive schemes for different job roles in their organisation.

Text Book

1. Michael V.P., Human Resource Management and Human Relations, Himalaya Publishing House, New Delhi.

Books for References

1. Rudrabasavaraj, M.N., Cases in Human Resource Management, Himalaya Publishing House, New Delhi,
2. Bernardin, H. J., & Beatty, R. W., Performance Appraisal: Assessing human Behavior at work, Kent Publication, Boston,
3. Milkovich, G. T., & Boudreau, J. W., Personnel / Human Resources Management: A Diagnostic Approach, Business Publications,

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

SEMESTER – IV

C C 11 - COMPANY LAW

Course Objective: The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
2. To familiar with the provisions of Limited Liability Partnership Act 2008
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. Develop the knowledge about the company meeting

UNIT – I

Companies Act, 2013- An Introduction: Salient Features of the Companies Act, 2013 - Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956 - Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs Partnership – Public Company Vs Private Company.

UNIT - II

Incorporation of a Company: Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company –Promotion- Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business- Memorandum of Association – Contents – Articles of Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus –Red- herring Prospectus – Private Placement.

UNIT - III

The Limited Liability Partnership (LLP) Act, 2008: Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and Partnership - LLP Versus Company - LLP agreement - Nature of LLP - Partners and designated partners – Partners and their relations -Incorporation document - Incorporation - Registered office of LLP – Advantages and Disadvantages of LLP.

UNIT - IV

Company Management and Administration: Structure of Company Management- Board of Directors- appointment and Qualifications of Directors - Legal Position of Directors – Woman Director – Number of Directorship – Director Identification Number (DIN) - Qualification and Disqualification of Directors –

Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors – Company Secretary– Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings.

Company Meetings: General Meetings - Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extraordinary General Meeting – Conduct of Extraordinary General Meeting – Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting – Proxies- Quorum- Motions – Types of Motions - Resolutions – Types of Resolutions – Minutes.

UNIT - V

Winding up of Companies: modes of winding up- appointment, duties and remuneration of company liquidator – removal and replacement of company liquidator – appointment of official liquidator – effect of winding up order – procedures for liquidation.

Practical Exercises: The learners are required to:

1. Enlist the content of the prospectus.
2. Prepare a hypothetical notice, resolutions, and minutes of a meeting.
3. Read the Annual Report and Financial Statements of a company and prepare a report on the same.

Text Books

2. N.D. Kappor, N.D., Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000, Sullen Chand & Sons, New Delhi.

Books for References

1. M.M.Sulphey and Basheer, 2013,-Law For Business, 2nd Edition, PHT Learning Pvt Ltd. New Delhi.
2. MC Kuchhal, 2018 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt.Ltd., Noida.
3. Chadha R., & Chadha, S. (2018). *Company Laws*. Delhi: Scholar Tech Press.
4. Gower, L. C. B. (1969). *Principles of Modern Company Law*. London: Stevens & Sons.
5. Hicks, A., & Goo, S. H. (2017). *Cases and Material on Company Law*. Oxford: Oxford University Press.
6. Kuchhal, M. C., & Kuchhal, A. (2020). *Corporate Laws*. New Delhi: Shree Mahavir Book Depot.
7. Hanningan, B. (2018). *Company Law*. Oxford: Oxford University Press.
8. Sharma, J. P. (2018). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt. Ltd.

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

SEMESTER – IV

C C – 12 SUSTAINABLE DEVELOPMENT

Course Objectives: The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain key initiatives required to enhance the contribution of an organisation towards Sustainable Development;
2. Analyse the significance of various steps taken by UNDP to ensure Sustainable Development;
3. Assess the results of Smart Cities Mission Initiative of Government of India;
4. Explain the key achievements of National Programmes/Initiatives aligned with SDGs.

Unit I

INTRODUCTION: Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach.

Unit II

Sustainable Development Goals (SDGs) - I: Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

Unit III

Sustainable Development Goals (SDGs)-II: SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

Unit IV

Responsible Production and Mindful Consumption: Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

Unit V

Responsible Investment: Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

Practical Exercises: The learners are required to:

1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyse its business model. Prepare and present a report of its contribution to the environment.

Text Books:

1. Reid, D. (1995). *Sustainable Development: An Introductory Guide*. London: Earthscan Publications Ltd.

Books for References :

1. Edwards, A. R., & Orr, D. W. (2005). *The Sustainability Revolution: Portrait of a Paradigm Shift*. British Columbia: New Society Publishers.
2. Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). *An Introduction to Sustainable Development*. Abingdon: Routledge.
3. Stokke, O. (2018). *Sustainable Development*. Abingdon: Routledge.

SEMESTER – IV

DSE – 02 (A) PRINCIPLES & PRACTICE OF AUDITING

Course Objective: The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the basic concepts of auditing and differentiate it with accounting and investigation
2. Prepare audit programme and frame the audit procedure
3. Examine the vouchers relating to cash book
4. Familiarise with the provisions of Companies Act Regarding qualification, appointment, rights and duties of company auditor.
5. Apply the concept of Computer Assisted Auditing Techniques and Green Audit in auditing practice.

UNIT I

Basic Principles of Auditing: Definition – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Qualities of an Auditor – Types of Audit – Ethics of Auditing.

UNIT II

Audit Procedure and Internal Control: Preparatory steps to be followed in the commencement of a new audit - Audit Programme – Audit Note Book – Audit Working Papers – Audit Files – Audit report – Essentials of Effective Reporting.

Internal Control: Elements - Objectives – Internal check – Objects of Internal Check – Duties of an auditor in connection with Internal check.

UNIT III

Vouching: Definition - Meaning – Auditors duty regarding vouching of various items of debit side of the cash book: cash in hand, collection from debtors, interest on investment and rent received - Credit side of the cash book: wages, payment to suppliers, cash purchases and purchase of land & buildings – Verification of Assets and Buildings.

UNIT IV

Audit of limited companies: Company Auditor - qualification, disqualification, Appointment – Remuneration - rights and duties – removal of auditor - Liabilities of the auditor - Civil and Criminal liabilities.

UNIT V

Auditing of computerized accounting: EDP Audit – EDP Audit features and limitation – General approach to EDP Audit – Major areas on Internal control system – CIS and Internal Control System – Special Techniques for Auditing in EDP environment – Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – **Green Environmental Audit:** Definition – objectives – stages of Green Auditing.

Practical exercises: The learners are required to:

1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution.
2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
4. Perform internal control under computerized audit environment using Audit Expert Systems.
5. Perform vouching of cash book of college/student functions, small business firms, club etc. to gain a practical knowledge.
6. Collect audit evidence for verification of Property, Plant and Equipment.
7. Perform dummy audit of a club, college, and a small business firm.

Note:

- (i) Where necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred.
- (ii) Students shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

Text Book:

1. **AUDITING** –B.N. Tandon, Revised Edition-2009 Sultan Chand and Sons, 23, Dharyaganj, New Delhi
2. **PRINCIPLES AND PRACTICE** - Dr. T.R. Sharma OF AUDITING Revised edition 2010 Sahithya Bhavan, Hospital Road, Agra –282 003.
3. **CONTEMPORARY AUDITING** - Kamal Gupta Revised Edition-2008 Tata MC Graw Hill Publishing Co Ltd, 7, West Patel Nagar, New Delhi – 110008.
4. **A TEXT ON AUDITING** - Partha Chatterjee, Revised Edition – 2011, Vrinda Publications (p) Ltd, New Delhi – 110 091.

Books for References

1. Ainapure, V., & Ainapure, M. (2009). *Auditing & Assurance*. Delhi: PHI Learning.
2. Aruna, J. (2016). *Auditing*. Delhi: Taxmann Publication.
3. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. Delhi: PHI Learning.
4. Garg, P. (2019). *Auditing & Assurance*. Delhi: Taxmann Publication.
5. Singh A. K., & Gupta, L. *Auditing: Theory and Practice*. Galgotia Publishing.
6. Kamal, G. (1987). *Contemporary Auditing*. Delhi: Tata Mcgraw Hill Publishing Company.
7. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). *A Hand book on Practical Auditing*. New Delhi: S. Chand Publishing.

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

SEMESTER – IV

DSE - 2 (B) INTERNATIONAL BUSINESS

Objective: The course aims to introduce learners to the international business, trading and financial environment. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

Learning Outcomes: After completing the course, the learners will be able to:

1. Explain the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment (including various modes of entry);
2. Know the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and understand the concept of Balance of payment account and its components;
3. Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank;
4. Assess international financial environment, and basic features of the foreign exchange market – its characteristics and determinants;
5. Examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

Unit I

Introduction to International Business

International Business: Meaning Nature Scope and Importance of International Business. International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses. International Business Environment: Economic, demographic, cultural and political- legal environment. Globalization and its growing importance in the world economy, Impact of Globalization.

Unit II

International Trade: Theories of International trade - Absolute advantage theory, Comparative advantage theory, The Heckscher–Ohlin theory of trade, New trade theory; Tariff and Non-Tariff Barriers. BOP- Balance of payment account and its components.

Unit III

Regional Economic Integration & Cooperation: Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of

regional economic integration. International Economic Organisations: WTO, UNCTAD, World Bank, and IMF.

Unit IV

International Financial Environment: Foreign exchange rate meaning and nature, Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation.

Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations.

Unit V

Foreign Direct Investment: FDI – Reason for FDI, Modes of FDI, Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI. FDI in India.

Practical Exercises: The learners are required to:

1. Identify entry modes of various companies into international business and carry out SWOT analysis for each company.
2. Analyse various regional economic integrations and their impact on Indian business environment.
3. Collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies.

Books for References:

1. Bennett, R. (2012). *International Business*. London: Pearson Education.
2. Charles, W. L. H., & Jain, A. K. (2008). *International Business*, New York: McGraw Hill Education.
3. Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (1998). *International Business*. Nashville: Southwestern Publishing Group.
4. Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). *International Business*. London: Pearson Education.
5. Griffin, R. W., & Pustay, M. W. (2002). *International Business-A Managerial Perspective*. New Jersey: Prentice Hall.
6. Menipaz, E., & Menipaz A. (2011). *International Business: Theory and Practice*. New Delhi. Sage Publications India Pvt. Ltd.

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

SEMESTER – IV

SEC – 02 - ARITHMETIC SKILLS

Course Objectives: To enable students to gain understanding of mathematical applications to business activities.

Learning Outcomes: After completing the course, the student shall be able to:

1. Acquire proficiency in using different mathematical tools (Ratio, matrices and mathematics of finance) in solving real life business and economic problems

UNIT I

Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage. Interest: Simple interest – compound interest (reducing balance and flat interest rate) – equated monthly installments (EMI) – Problems.

UNIT II

Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems.

UNIT III

Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumption function.

(Problems: 80%, Theory: 20%)

Practical Exercises: The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;

Text Books

1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

Books for References:

1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi
2. Rajagopalan, S. & Sattanathan., R., Business mathematics, McGraw-Hill, New Delhi
3. Bari, Business Mathematics, New Literature Publishing Company, Mumbai.
4. Bhardwaj, R. S. (2019). *Business Mathematics and Statistics*. New Delhi: Scholar Tech Press.
5. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). *Statistics for Management*. New Jersey: Pearson Education.
6. Thukral, J. K. (2017). *Business Mathematics and Statistics*. New Delhi: Maximax Publications.
7. Vohra, N. D. (2014). *Business Mathematics and Statistics*. New Delhi: Tata McGraw Hill Education India.

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

SEMESTER V

C C 13 - INCOME TAX LAW AND PRACTICE – I

Course Objectives: To enable the students to learn the various provisions of the Income Tax Act 1961 and to apply them to compute tax under different heads of income.

Learning Outcomes: After completing the course, the student shall be able to:

1. Determine the residential status of individuals and to calculate the incidence of taxation
2. Compute income from salary by applying the provisions of income tax Act 1961
3. Compute income/loss from house property
4. Prepare Statement showing taxable income from business/profession
5. Assess capital gains and income from other sources.

UNIT – I

Introduction: Basic concepts – Exempted incomes – Fully exempted incomes – Partly exempted incomes – Agricultural income and Non- Agricultural income - Heads of incomes – Income which do not form a part of Total Income - Gross Total Income-Tax rate for individuals. Residential status of individuals and HUFs – Incidence of tax – Problems on incidence of taxation

UNIT – II

Income from salaries: Different forms of salary – Treatment of Allowances – Perquisites - Deductions from salary income – Computation of income from salary.

UNIT - III

Income from House property: Basis of charge – Exempted house property incomes – Computation of income from let out house property – Gross Annual Value- Deductions u/s 24 - Treatment of loss from house property – Income from self-occupied house property – Computation of total Income from house property.

Unit IV

Income from Business / Profession: Expressly admissible deductions – Expenses expressly disallowed- Deemed profits- Valuation of stock- Computation of Income from Business-Cash system and mercantile system of accounting - Computation of Income from Profession- simple problems.

UNIT - V

Income from Capital gains - Basis of charge – Meaning of capital assets – Types of capital gains- Transactions not regarded as transfer – Indexed cost of acquisition- Indexed cost of Improvement- Computation of capital gain - Exempted capital gains.

Income from Other Sources - Chargeability – Interest on Securities – Basis of charge- Grossing up - Deductions – Computation of Income from other sources.

(Problems: 80%, Theory: 20%)

Practical Exercises: The learners are required to:

1. File Income-tax return of individuals and HUF
2. Compute income under different heads, total income, and tax liability of an individual and HUF.

Text Book:

1. **INCOME TAX LAW & ACCOUNTS** – Dr. H.C. Mehrotra, Revised Edition (as per latest AY)
Sahitya hawan Publications, Hospital Road, Agra – 282 003.

Books for References:

1. **INCOME TAX LAW & PRACTICE** – V.P. GAUR, D.B. NARANG, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008
2. **INCOME TAX LAW & PRACTICE** - T.S. REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.

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

SEMESTER – V

C C 14 - MONEY AND FINANCIAL SYSTEM

Course Objectives: To expose the students to the working of banking and financial system prevailing in India

Learning Outcomes: After the completion of the course, the learners will be able to:

- 1) Explain the Meaning, Scope and functions of Banking Systems in India
- 2) Illustrate the recent trends in Banking and its services
- 3) Explain the Concept of Credit Creation Process

UNIT I

Money: Functions; Alternative measures to money supply in India – their different Components; Meaning and changing relative importance of each; High powered money Meaning and uses; Sources of changes in High Powered Money.

Finance: Role of finance in an economy; kinds of finance; Financial System; Companies Financial intermediaries; Markets and instruments, and their functions.

UNIT II

Indian Banking System: Definition of Banking - Types of Banks – Commercial Banks - importance and functions; Structure of commercial banking- Agency services and General utility services of Commercial Banks - Importance and Meaning and importance of main liabilities and assets; Regional Rural Banks; Co-operative Banking in India.

UNIT III

Process of Credit Creation by Bank: Credit creation process; Determination of money supply and total bank credit; Interest Rates: Various rates in India (viz., bond rate, bill rate, deposit rates etc.) – impact of inflation and inflationary expectations.

UNIT IV

Recent Trends in Banking: Electronic Banking - Features - Internet Banking Vs Traditional banking – Mobile banking – Features – Requirements – Telephone banking – Features - Telephone banking facilities – ATM – Features – Functions of ATM – Benefits of ATM - Credit cards - Electronic Fund Transfer – Features – Real Time Gross Settlement (RTGS) – Digital Payments – Digital Payment Systems – Types of Digital Payment Systems- Measures for promoting digital payments and creation of Less cash economy.

UNIT V

The Reserve Bank of India Functions Instruments of monetary and credit control Main features of monetary policy since independence. - Development Bank and Other Non-Banking Financial Institutions: Their main features; unregulated credit markets in India – main feature.

Practical Exercises: The learners are required to:

1. Describe the Procedure of opening a Bank account – Current account, Savings account, Recurring account, and fixed deposit account on the basis of your experience.
2. Practice online account opening, E-banking operations and UPI transfers.
3. Analyse the Balance Sheet of a bank with respect to loan and advances and to identify the stressful assets.

Text Books

- 1) Gupta S.B. (2008) Monetary Planning of India S.Chand, New Delhi.

Books for References

1. Khan M.Y (2009) India Financial System – Theory and Practice; Tata McGrawHill New Delhi.
2. Modern Money & Banking, (1999) Roger Miller, McGraw Hill New Delhi
3. Banking Commission: Reports(s)
4. Reserve Bank of India Bulletins

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

SEMESTER – V

C C 15 - METHODS AND TECHNIQUES OF COSTING

Course Objectives: To expose the students to the techniques of cost computation and control.

Learning Outcomes: After completing the course learners will be able to:

1. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
2. Compute standard costs and analyse production cost preparing variance report;
3. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
4. Use spreadsheets and Expert System for managerial decision making;
5. Analyse the role of ERP in Business Decision Making.

UNIT I

Job Costing: Features – Objectives – Advantages and Limitation of Job Order Costing – Preparation of Job Cost Sheet – Batch Costing – Meaning – Economic batch Quantity – Contract Costing – Features – Calculation of Profits on Incomplete Contracts.

Process Costing - Features of Process Costing - Normal Loss - Abnormal Loss, Abnormal Gain (Excluding inter process profits and Equivalent Production).

UNIT II

Marginal Costing: Introduction - Meaning – Features - Advantages – Limitations – Marginal Costing versus Absorption Costing – Break Even Analysis and Cost Volume Profit analysis - Applications of Marginal Costing.

UNIT III

Standard Costing: Meaning of Standard Cost and Standard Costing - Estimated costs – Analysis of variances – Material variances and Variance Analysis – Labour variances –Overhead variances – Advantages and limitations of Standard costing.

UNIT IV

Budgetary Control: Meaning and need for Budget – Budget versus Forecast – Standard costing versus Budgetary control– Functional Budget: Production budget, Production cost budget, Sales budget and Cash budget – Flexible budget –Meaning of Master budget– Advantages and limitations of Budgetary control – Meaning of Zero base budgeting.

UNIT V

Software Based Managerial Decision Making

Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.

Practical Exercise: The learners are required to:

1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and also purchase/production/sales budget for a small factory. They shall also prepare time budget for specific job or function.
2. Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses and fixed expenses.
3. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
4. Apply standard costing in factories/industries available in the locality.
5. Analyse and interpret case studies on unit 4.

(Problems – 80% & Theory 20%)

Text Book

1. S. P. Jain & K. L. Narang, 2015, Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. R. S. N. Pillai & V. Bagavathi, 2013: Cost Accounting, S. Chand and Company Ltd., New Delhi.
3. A. Murthy and S. Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

Books for References:

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). Introduction to Management Accounting. New Jersey: Pearson Prentice Hall.
2. Hilton, R. W., & Platt, D. E. (2011). Managerial Accounting: Creating Value in a Global Business Environment. New York: McGraw Hill Education.
3. Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. New Delhi: Mahavir Publications.
4. Singh, S. K., & Gupta, L. (2010). Management Accounting–Theory and Practice. New Delhi: Pinnacle Publishing House.
5. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Tata McGraw Hill Education.
6. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). Managerial Decision Modelling with Spreadsheet. London: Pearson Education.
7. George E. M. (2000). Management Decision Making: Spreadsheet Modelling, Analysis, and Application, Cambridge: Cambridge University Press.

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

SEMESTER – V

C C 16 - FUNDAMENTALS OF FINANCIAL MANAGEMENT

Course Objective: To help students to understand the conceptual framework of financial management.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the nature and scope of financial management; Assess the impact of time value of money in different business decisions;
2. Analyse capital budgeting process and apply capital budgeting techniques for business decisions;
3. Explain various capital structure theories and analyse factors affecting capital structure decisions;
4. Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
5. Design working capital policy based on the assessment of financial requirements.
6. Compare CSR and Profitability.

UNIT I

Financial Management: Nature, scope, and objectives of financial management- profit maximization Vs. wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Responsible Investment-concept and significance; Triple Bottom Line Concept-People, Planet, and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto Currencies, Block Chain. Financial goals; Profit vs. Wealth maximization, Financial functions – Investment, financing, and dividend decisions; financial planning.

UNIT II

Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference share, equity capital and retained earnings; combined (weighted) cost of capital. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, and combined financial and operating leverage - Capital Structure: Theories and determinants.

UNIT III

Capital Budgeting: Nature of investment decisions - evaluation criteria, pay-back period - accounting rate of return, net present value, internal rate of return - profitability index - NPV and IRR Comparison.

UNIT IV

Management of Working Capital: Nature of working capital, significance of working capital, Operation cycle and factors determining working capital requirements - Management of Working capital – cash, receivables, and inventories.

UNIT V

Dividend Policies: Issues in dividend policies; Welfers model; Gordon's model M.M. Hypothesis, forms of dividends and stability in dividends, determinants.

(Problems-60% & Theory 40%)

Practical Exercises: The learners are required to:

1. Work on the spreadsheet for various financing decisions of a select company based on published annual report.
2. Analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital, and CSR spending of a select company based on published annual report.
3. Read the case study titled 'Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma.' Prepare and present a report on key learnings from the same.
4. Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years.
5. Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market.
6. Prepare and present the strategy to be followed as a finance manager of a hypothetical company while taking decision on dividend distribution.
7. Use expert system for taking various decisions related to financial management.

Text Book:

1. Pandey, I.M., Financial Management, Vikas Publishing House, New Delhi.
2. Van Home, J.C., Financial Management and Policy, Prentice Hall of India, New Delhi.
3. Prasanna Chandra., Management Theory and practice, Tata McGraw Hill, New Delhi.
4. Bhalla, V.K., Modern working Capital Management, Anmol Publishers, Delhi.

Books for References:

1. Khan, M. Y., & Jain, P. K. (2018). *Financial Management: Text and Problem*. New Delhi: Tata McGraw Hill Education.
2. Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications India Pvt. Ltd.
3. Rustagi, R. P. (2015). *Fundamentals of Financial Management*. New Delhi: Taxmann Publication.
4. Pandey, I. M. (2015). *Financial Management*. New Delhi: Vikas Publications.
5. Sharma, S. K., & Sareen, R. (2018). *Fundamentals of Financial Management*. New Delhi: S.Chand Publishing.
6. Singh, P. (2010). *Financial Management*. New Delhi: Ane Books Pvt. Ltd.
7. Singh, J. K. (2016). *Financial Management-Theory and Practice*. Delhi: Galgotia Publishing House.
8. Singh, S., & Kaur, R. (2011). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech. Press.
9. Tripathi, V. (2017). *Basic Financial Management*. Delhi: Taxmann Publication.
10. Chandra, P. (2007). *Financial Management-Theory and Practice*. New Delhi: Tata McGraw Hill Education.
11. Horne., J. C., & Wachowicz, J. M. (2008). *Fundamentals of Financial Management*. New Jersey: Prentice Hall.
12. Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. (2014). *Corporate Finance*. New York: McGraw Hill Education.
13. Srivastava, R., & Mishra, A. (2011). *Financial Management*. New Delhi: OUP India.
14. Study Material of CA Course (New) Intermediate Level Paper 8A: Financial Management.

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

SEMESTER – V

DSE -03 (A) - MARKETING MANAGEMENT

Course Objectives: To make the students aware of the basic concepts of marketing and the art of personal selling.

Learning Outcomes: After completing the course, the learners shall be able to:

1. Explain the marketing concept, functions of marketing and marketing mix
2. Develop a new product and to apply the pricing strategies
3. Determine the channels of distribution for marketing products
4. Apply the various promotional strategies in marketing
5. Segment the market and apply the modern marketing techniques

UNIT I

Nature and Scope of Marketing: Definition - Importance of Marketing – Scope – Approaches to the study of Marketing – Marketing Concepts – Functions of Marketing – Functions of Exchange – Functions of Physical Treatment – Facilitating functions -; Marketing concepts - traditional and modern; selling vs. marketing - Marketing mix; Marketing environment. – Marketing is Science as well as an art.

UNIT – II

Product: Concept of Product, - Features – Classification of Products – Stages involved in Development of New Product – Product Life Cycle – Product line and Mix – Product Differentiation; Branding, packaging; Labeling. **Pricing:** Pricing Strategies – Factors influencing Pricing Decisions – Procedure of Price Determination.

UNIT III

Channels of Distribution and Physical Distribution: Definition- Functions- Importance – Concept and Role - type of distribution channels - Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods Transportation; Warehousing; inventory control - Order Processing. Types of Services – Direct Marketing – Meaning – Mass Marketing Vs Direct Marketing – Advantages and Limitations.

UNIT IV

Promotion: Promotion Mix – Sales Promotion – Objectives – Advertising – Kinds – Advertising Media their relative Merits and Limitations – Personal Selling – Kinds- Functions – Qualities of a Good Salesman – Personal Selling Vs. Sales Promotion – Market Research – Meaning- Objectives and Advantages.

UNIT V

Market Segmentation: Meaning – Importance – Base of Market Segmentation – Consumer Behaviour – Fundamentals – Factors influencing Consumer behavior – Electronic Marketing – Significance of Electronic Marketing – Meaning – Objectives – Advantages.

Practical Exercises: The learners are required to:

1. Analyse the impact of various environmental forces in the context of a given durable and non- durable product.
2. Analyse the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
4. Analyse the case of product line extension and impact on business performance.
5. Analyse the distribution strategy of a given product and Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

Text Books:

1. Phillip Kotler, Marketing Management, Englewood cliffs, Prentice Hall, NJ
2. R. S. N. Pillai and Bagavathi, 2014, Marketing Management, 3rd Ed, S. Chand & Co., Ltd., New Delhi.
3. Dr. C. B. Gupta & Dr. N. Rajan Nair, 2012: Marketing Management, Sultan Chand & Sons (P) Ltd., New Delhi.
4. Neelamegam,S., Marketing in India : Cases and Readings, Vikas, New Delhi.

Books for References:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. New York: McGraw Hill.
Grewal, D., & Levy, M. (2017). *Marketing*. New York: McGraw Hill Education.
2. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. London: Pearson Education. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Principles of Marketing: A South Asian Perspective*. London: Pearson Education.
3. Mahajan, J. P., & Mahajan, A. (2014). *Principles of Marketing*. Delhi: Vikas Publications.
4. Saxena, R. (2006). *Marketing Management*. Delhi: Tata McGraw Hill Education.
5. Sharma, K., & Aggarwal, S. (2018). *Principles of Marketing*. Delhi: Taxmann Publication.

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

SEMESTER – V

DSE -03 (B) - ADVERTISING AND PERSONAL SELLING

Objective: The course aims to teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

Learning Outcomes: After completion of the course, learners will be able to:

1. Identify communication objectives behind advertising and promotions;
2. Explain various advertising and media elements in the advertising decisions;
3. Identify the ethical and legal issues of advertising;
4. Comprehend the importance and role of personal selling;
5. Explain the process of personal selling.

Unit I

Introduction to Advertising: Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.

Unit II

Advertising: Message and Media Decisions: Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

Unit III

Advertising Effectiveness and Institutional Framework: Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- Testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).

Unit IV

Introduction to Personal Selling: Concept of Personal Selling and Salesmanship; Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives.

Unit V

Personal Selling Process: Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.

Practical Exercises: The learners are required to:

1. Perform a content analysis of various advertising campaigns to:
 - (a) Identify objective of an advertisement forming part of an advertising campaign.
 - (b) Find out the target audience of a campaign.
 - (c) Prepare a report on various media options used in a campaign.
 - (d) Prepare a report on message strategy and copy elements used in the campaign.
2. Identify various CRM tools used by the sales people in the context of a given selling situation.

Text Books:

1. Shah, K., & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.
2. Castleberry, S. B., & Tanner, J. F. (2013). *Selling: Building Relationships*. New York: McGraw Hill Education.

Books for References:

1. Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. McGraw Hill Education.
2. Buskirk, R. A. B. D., Buskirk, F. A. R. (1988). *Selling: Principles and Practices*. New York: McGraw Hill Education.
3. Futrell, C. (2013). *Fundamentals of Selling*. New York: McGraw Hill Education.
4. Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.

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

SEMESTER – V

SEC -03 - COMPUTER SKILLS FOR BUSINESS

Course Objectives: To provide an exposure to the use of office automation software and accounting package software in making business decisions.

Learning Outcomes: After completing the course, the learners shall be able to:

1. Acquire the theoretical knowledge in MS-Office
2. Create documents in MS-Word
3. Construct worksheet on MS-Excel
4. Prepare presentations using MS-Power Point and to Develop database management system using MS-Access
5. Explain the fundamentals and key components of Tally ERP 9 and to Create ledgers and groups in various modes.

UNIT I

Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input- output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions.

UNIT II

Microsoft Word: Creating a New Document – Edit and Formatting a document – Change the page layout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – insert Word Art, Clip Arts and Pictures - Business Correspondence: Letters, Tables, Mail Merge, Labels.

UNIT III

Microsoft Excel: Building a Spread Sheet – Using Auto fill – Adding and Removing Rows and Columns – Creating and Copying Formulae – Changing Column widths & Row Height – Using Auto format – Creating and Printing a Graphs and Chart - Calculation of various financial, Statistical Equations and functions.

UNIT IV

Microsoft Power Point: Creating and Saving a presentation using Auto- Content wizard – Design template – Blank Presentation – Opening an Existing Presentation – Setting Slide transitions – Slide Animations – Power Point Presentation views – Printing Slides, Notes and Handouts.

Microsoft Access: Creating a new database – Creating a new table – Creating a Primary Key – Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard – Forms: Creating an Auto form, by using wizard and Entering data by using forms – Reports: Design view and by using wizard.

UNIT V

Applications of Accounting Software Tally (Ver. 9. ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling – Creation of Stock Groups -Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting.

(Theory – 50% and Practical – 50%)

Text Book

1. Rajagopalan, S.P., Computer Application in Business, Vikas Publishing House, New Delhi.
2. Sanjey Saxena, 2009, MS Office 2007 for everyone, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Nellai Kannan, C 2002: MS-Office, Nels Publication, Thirunelveli, Tamil Nadu.

Books for References:

1. Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi.
2. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi.
3. Bhatnagar, S.C. & Ramani, K.V., *Computers and Information Management*, Prentice Hall of India, New Delhi.
4. Martin, *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
5. Sulochana, M., Kameswara Rao, K. & Kishore Kumar, R., *Accounting Systems*, Kalyani Publishers, Hyderabad.
6. Parameswaran, R., *Computer Application in Business*, S.Chand & Co, New Delhi.

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

LIST OF PRACTICAL

Window OS

Practice in settings and search options

MS – Word

Formatting – text documents

Table manipulation

Sorting – Table of Content

Developing a letter and a resume

Practice of mail-merge option

MS –Excel

Formatting – Features

Functions

Chart – Features

MS – Access

Creation of Tables

Manipulating Queries

MS – Power Point

Organisational Structure using Slides

Graphical representation

Tally Programmes

Voucher and Invoice

Stock summary

Final Accounts

SEMESTER VI

C C 17 - INCOME TAX LAW AND PRACTICE – II

Course Objectives: To enable the students to learn the provisions of the Income Tax Act 1961 and to apply them to compute tax under different heads of income ascertainment of tax to be paid by individuals, firms and companies.

Learning Outcomes: After completing the course, the learners shall be able to:

1. Apply the concept and procedure of set off and carry forward of losses
2. Analyse and compute deductions from gross total income
3. Explain the meaning of assessment and its procedure to compute tax liability
4. Compare PFAF with PFAOP and its procedure to compute tax liability
5. Classify the companies and its procedure to compute tax liability.

UNIT I

Set off and carry forward of Losses: Set off- Intra-head adjustment – Inter-head adjustment – Carry forward of losses – Unabsorbed depreciation.

UNIT II

Deductions from Gross Total Income: Computation of Gross Total Income – Deductions from Gross Total Income u/s 80- Deductions allowed on Payments - Deductions allowed on Incomes.

UNIT III

Assessment: Meaning – Procedure – PAN- Types of Assessment- Assessment of Individuals - Computation of Gross Total Income of Individuals - Deductions allowed to Individuals u/s 80 – Computation of tax liability (Simple Problems).

UNIT IV

Assessment of Partnership firms: - Partnership firm assessed as PFAF - Computation of Book Profit of PFAF – Limits on payment of remuneration to partners of PFAF – Business Income and Total income of PFAF – Deductions allowed u/s 80 –Tax rate applicable to PFAF - Individual Income of Partners . Partnership firm assessed as PFAOP - Business Income and Total Income of PFAOP- Tax rate applicable to PFAOP -Individual Income of Partners of PFAOP- – Simple Problems.

UNIT V

Assessment of Companies- Meaning and types of Companies – Residential status of company – Gross Total Income of Companies – Deductions u/s 80 - Tax liability of companies (Simple Problems).

(Problems – 80% & Theory 20%)

Practical Exercises: The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. Apply for TAN for a firm and file its TDS return
3. Visit the website of Income Tax Department, Government of India and fill the various online ITR Forms with hypothetical data.

Text Book

1. Dr. H.C.Mehrotra, Income Tax Law &Accounts, Revised Edition (as per latest assessment year), Sahityahawan Publications, Hospital Road, Agra.

Books for References:

1. V.P.Gaur, D.B.Narang, Income Tax Law & Practice, Revised edition (as per latest assessmentyear), Kalyani Publications, B-1/1292, Rajinder Nagar, Ludhiana.
2. T.S.Reddy and Murthy, Income Tax Law &Practice ,Revised edition (as per latest assessment year)Margham Publications, T.nagar, Chennai.

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

SEMESTER – VI

C C 18 - FUNDAMENTALS OF INVESTMENT

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

Learning Outcomes: After completion of the course, learners will be able to:

1. Demonstrate an understanding of, and be able to apply, fundamental investment analysis techniques
2. Apply methods and theories of finance to specific cases.
3. Understand about Portfolio management and financial derivative in India.
4. Know about equity and debt instrument
5. Create awareness about investor protection

UNIT I

Investment Environment : The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets (Equity, Mutual funds, Debt), the Indian securities market, the market participants (Stock exchanges, Stock brokers, Clearing House, Depositories, Depository Participants, FII's, Domestic institutional investors, Individual investors), Online and offline trading in securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns.

UNIT II

Analysis of Equity and Debt Instruments

- a) Fixed Income Securities: Bond features, types of bonds, estimating bond yields, Bond Pricing, types of bond risks, default risk and credit rating, Bond market indices.
- b) Approaches to Equity Analysis Introduction to Fundamental Analysis, Technical Analysis, dividend capitalisation models, and price-earnings multiple approach to equity valuation, Intrinsic value, Price to Book value ratio.

UNIT III

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

UNIT IV

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

Practical Exercises: The learners are required to:

1. Prepare a structure of mutual fund market in India.
2. Prepare a report of different funds
3. Analyse the concept of risk portfolio in calculation of investment amounts and returns.

Text Book

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

Books for References

1. Jones, C.P. Investments Analysis and Management, Wiley, 8th ed.
2. Rustogi, R.P. Fundamentals of Investment. Sultan Chand & Sons, New Delhi.
3. Vohra N.D. & Bagri B.R., Futures and Options, McGraw Hill Education 5. Mayo. An Introduction to Investment. Cengage Learning.

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

SEMESTER – V

C C 19 - PRINCIPLES AND PRACTICE OF INSURANCE

Course Objectives: To expose the students to impart knowledge on principles and practices of insurance in India.

Learning Outcomes: After completing the course learners will be able to:

1. Explain the Principles of Insurance.
2. Compare and Contrast insurance with assurance and explain provisions relating to life insurance.
3. Analyse the principles of Marine Insurance.
4. Prepare Claim on fire insurance policies.
5. Apply the acquired skills in marketing of Life Insurance business.

UNIT I

Principles of Insurance: Insurance - Meaning – Definition – Essentials of insurance contract – Kinds of Insurance contract – Principles of Insurance – Insurable interest – At most good faith – Indemnity – Subrogation – Contribution – Proximate clause – Mitigation of loss.

UNIT II

Life Insurance: Meaning of life insurance – Insurance versus Assurance – Features of life insurance – Procedure for effecting life insurance – Life Insurance policies – Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount – Money back policies – Group insurance scheme – Partnership insurance – Employer - Employee Insurance- Features of each policy.

UNIT III

Marine Insurance – Important Definitions – Subject Matter of Marine Insurance – Characteristics of Marine Insurance – Elements of Marine Insurance – Contents of Marine Policy – Kinds of Marine Policies – Life Insurance versus Marine Insurance – Procedures for taking out a Marine Policy – Important Clauses in Marine Policy – Kinds of Marine Losses.

UNIT IV

Fire Insurance - Common policies in Fire Insurance – Average Clause in Fire Insurance Policy – Rights of the Insurer – Procedures for Fire Insurance Claim – Types of Losses due to Fire – Procedures for calculating claim for loss of stock.

UNIT V

Marketing of Life Insurance Business: Characteristics of Life Insurance Services – Objectives of Life Insurance Marketing – Importance of Life Insurance Marketing – Market segmentation in Insurance business – Distribution channels in Life Insurance business – Scope of Life Insurance Marketing.

Practical Exercise: The learners are required to:

1. Prepare the documents of a hypothetical insurance claim.
2. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their proficiency.

Text Book:

1. P. Periasamy, 2013; Fundamentals of Insurance, Vijay Nicole Imprints Pvt Ltd

Books for References:

1. Gupta, P. K. (2011). *Insurance and Risk Management*. New Delhi: Himalaya Publishing.
2. Inderjit Singh, Rakesh Katyayal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.
3. Black, K. J., & Skipper, H. J. (2000). *Life and Health Insurance*. London: Pearson Education.
4. Mishra, M. N., & Mishra, S. B. (2007). *Insurance Principles and Practice*. New Delhi: S. Chand Publishing.
5. Vaughan, E. J., & Vaughan, T. M. (2013). *Fundamentals of Risk and Insurance*. New Jersey: Wiley.

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

SEMESTER VI

C C 20 - INTERNATIONAL TRADE AND EXPORT MANAGEMENT

Course Objectives: To enable the students to understand the importance of international trade, the procedure for export of goods and services and the documents to be prepared at different stages of processing of an export order.

Learning Outcomes: After completing the course, the learners shall be able to:

1. Explain the concept of international trade and compare it with domestic trade.
2. Analysis the role of WTO in the international trading environment and explain the concept of Foreign Exchange market.
3. Carry out business according to foreign trade policy and regulations.
4. Mobilise funds from various export finance institutions.
5. Prepare documents related to export trade.

UNIT I

Introduction to International Trade: Meaning – Features – Objectives – Motives - Domestic Trade Vs International Trade – Arguments for and against international trade – Trade Policy - Free trade – Protection – Trade barriers – Tariffs and its types – Non Tariff barriers and its types.

UNIT II

International Trading Environment: World Trade Organisation (WTO) – Objectives and Functions of WTO- Salient Features of Uruguay Round Agreement –Concept of Balance of Trade and Balance of Payment – Foreign Exchange Market – Functions and Dealings on the Foreign Exchange Market – Exchange Rate systems and classifications.

UNIT III

Foreign Trade Policy and Regulation: The Foreign Trade (Development and Regulation) Act 1992- Foreign Trade Policy – Objectives, Strategies, Features and Promotional Measures – Export Promotion in India – Importance and Objectives – Export Promotion Measures – EOU, EPZ, and SEZ.

UNIT IV

Export Finance: Institutional Finance for Export – Pre Shipment Credit – Post Shipment Credit- EXIM Bank – ECGC – Quality Control and Pre- Shipment Inspection – FEMA – IMF – IFC – UNCTAD – UNIDO. **UNIT**

V

Export Procedures and Documentation – Procedures and Formalities in the export of goods – Exchange control formalities – Shipping of goods – Export documents – Documents related to goods – Certificates related to shipment – Documents related to payment – Documents related to inspection – Documents related to Excisable Goods – Documents related to Foreign Exchange Regulation.

Practical Exercises: The learners are required to:

1. To start your own export import business or may works as export import consultant.
2. Prepare a Trade Practices, procedures, documentation and International issues in today competitive world.
3. To analyze the trade performance of India by examining the determines of India's exports and imports procedures.

Text Book

1. Francis Cherunilam, 2010: International Trade and Export Management, 16th Edition, HimalayaPublishing House, Mumbai.

Books for References:

1. S.Sankaran, 2013: International Trade, Margham Publications, Chennai.
2. T.A.S.BalaGopal, International Marketing and Export Management, Himalaya Publishing House,Mumbai.

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

SEMESTER VI

DSE- 04 (A) - INDUSTRIAL RELATIONS AND LABOUR LAWS

Course Objectives: The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

Learning Outcomes: After completing the course, the learners will be able to:

1. Explain the evolution and factors influencing industrial relations in changing environment;
2. Evaluate the effectiveness of trade unions and factors influencing their growth;
3. Examine the effectiveness of workers' participation in management;
4. Evaluate the effectiveness of grievance redressal mechanism;
5. Analyse industrial disputes and implementation of its legal provisions;
6. Discuss the concept of bonus and wages payments for all the workers under Code on Wages, 2019.

UNIT I

Industrial Relations

Concept, nature and objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organisation; Human Resource Management and IR.

UNIT II

Trade Unions Act, 1926

Important provisions of Trade Unions Act, 1926. Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities. Emerging trends in Union Management Relations.

UNIT III

Workers' Participation in Management

Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

UNIT IV

Discipline and Grievance Redressal

Causes of indiscipline, Maintenance of discipline; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.

UNIT V

Other Labour Enactments

- a) **The Industrial Disputes Act, 1947:** Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; Strikes and Lock outs, Lay-off, Retrenchment and closure
- b) **The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves.
- c) **The Code on Wages, 2019:** Regulation of Minimum Wages, Payment of wages, payment of bonus.

Practical Exercise: Learners are required to:

1. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit.
2. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report.
3. Assess and prepare a report on the grievance redressal mechanism of the industrial unit.

Text Books

1. Srivastava, S. C. (2012). *Industrial Relations and Labour Laws*. New Delhi: Vikas Publishing House.
2. Venkataratnam, C. S., & Dhal, M. (2017). *Industrial Relations*. 2nd Edition. Delhi: OUP India.

Books for References:

1. Malik, P. L. (2018). *Handbook of Labour and Industrial Law*. Lucknow, Uttar Pradesh: Eastern Book Company.
2. Monappa, A., Nambudiri, R., & Selvaraj, P. (2012). *Industrial Relations and Labour Laws*. New Delhi: Tata McGraw Hill Education.
3. Padhi, P. K. (2012). *Industrial Relations and Labour Law*. New Delhi: PHI Learning.
4. Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. Bhilai, Chhattisgarh: Bharat Law House.

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

SEMESTER VI

DSE- 04 (B) - ORGANISATIONAL BEHAVIOUR

Course Objectives: The course aims to develop a theoretical understanding among learners about the structure and behaviour of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Learning Outcomes: After completion of the course, learners will be able to:

1. Differentiate between various types of personality using standard tools;
2. Appreciate the applicability of decision making process in real life situations and use TA and Johari Window;
3. Have knowledge to understand the level of motivation in employees;
4. Describe characteristics of a leader;
5. Learn how to build a supportive organisational culture.

Unit I

Introduction and Individual Behaviour: Organisational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organisational Behaviour Models.

Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Components of attitude, job related attitudes. Learning- Concept, Learning theories, and reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.

Unit II

Decision making and Communication: Concept and nature of decision making process, Individual versus group decision making. Communication and Feedback, Transactional Analysis (TA), Johari Window.

Unit III

Motivation: Meaning and Importance, Equity theory of Motivation, Vroom's Valence Expectancy theory, Ken Thomas' Intrinsic Motivation theory, McClelland's theory of Motivation. Motivation and organisational effectiveness.

Unit IV

Leadership, Power, and Conflict: Meaning and concept of Leadership, Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

Unit V

Dynamics of Organisational Behaviour: Organisational Culture and climate- Concept and determinants of organisational culture. Organisational change- Importance, Managing Change. Individual and organisational factors to stress; Prevention and Management of stress.

Practical Exercises: The learners are required to:

- 1) Apply the tools for measuring personality types like Type A&B, 16 Personality Traits, etc. Role Play on TA and Johari Window;
- 2) Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision;
- 3) Design a questionnaire to measure the level of motivation & intrinsic motivation using Ken Thomas Theory;
- 4) Consider your role model of a leader and describe the characteristics of that leader;
- 5) Practice stress management tools including meditation;
- 6) Measure organisational culture using OCTAPACE or any other tool.

Text Books:

1. Robbins, S. P., & Judge, T. A. (2015). *Organizational Behaviour*. New Delhi: London: Pearson Education.
2. Singh, A. K., & Singh, B. P. (2007). *Organizational Behaviour*. New Delhi: Excel Books Pvt. Ltd.

Books for Reference:

1. Chhabra, T. N. (2017). *Management Process & Organizational Behaviour*. Delhi: Sun India Publications.
2. Greenberg, J., & Baron, R. A. (1996). *Organizational Behaviour*. New Jersey: Prentice Hall.
- Luthans, F. (2010). *Organizational Behaviour*. New York: McGraw Hill Education.

Note: Latest edition of the textbooks should be used.

SEMESTER VI

SEC - 04 - ENTREPRENEURSHIP DEVELOPMENT

Course Objectives: To expose students to the concepts of Entrepreneurship and to enable them to start a small business enterprise.

Learning Outcomes: After completion of the course, learners will be able to:

1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
4. Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.
5. Create a Business Plan.

UNIT – I

Entrepreneurship: Meaning – Evaluation of the concept of the entrepreneur – Characteristics of successful entrepreneur – Functions – Needs for an entrepreneur – Types of an Entrepreneur – Intrapreneur - Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development.

Women Entrepreneurship: Concept of Women Entrepreneur – Functions of Women Entrepreneur – Growth of Women Entrepreneurship in India – Problems of Women Entrepreneur – Developing Women Entrepreneur – Limitations of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur.

UNIT – II

Entrepreneurial Development Programmes: Meaning of Entrepreneurial competency – Major Entrepreneurial competencies – Meaning of EDP – Need for EDP –Objectives of EDP – EDP in India – Phases of EDP – Problems of EDP.

UNIT – III

Institutional Finance & Support to Entrepreneur: Need for Institutional finance – Commercial banks – IDBI – IFCI – ICICI – IRBI – SFC – SIDCS – SIDBI – EXIM bank - Need for institutional support – NSIC – SIDO – SSIB – SSID – SISI – DIC – TCO.

UNIT – IV

Micro & Small Enterprises: Meaning – Definition – Micro & Macro units –Characteristics, Objectives and essentials of Small Scale Enterprises – Steps in stepping up of small enterprises – Role of micro enterprises in economic development – Problems of Micro and small Enterprises

UNIT – V

Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business

processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non- financial institutions **Mobilizing Resources:** Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Practical Exercises: The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Text Book:

1. S. S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd., New Delhi.
2. Renu Arora, S.K. Sood, Revised Ed. 2004, Entrepreneurial Development, Kalyani Publishers, Ludhiana.
3. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.

Books for Reference:

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
5. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

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