

**NOWGONG COLLEGE
(AUTONOMOUS)**



SYLLABUS

DEPARTMENT OF COMMERCE

**Learning Outcomes-based Curriculum Framework (LOCF)
of
Undergraduate Programme**

BACHELOR OF COMMERCE

(Effective from Academic Year 2020-21)

**Syllabus Approved in Academic Council
Nowgong College (Autonomous)**

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1. Introduction to Programme

B.Com is a three-year undergraduate program with specialization in Accounting, Finance and Management. The programme fosters the students to get both theoretical and Practical knowledge in the business area which incorporates Accounting, Commerce, Marketing, Management, Finance, Economics, and Business Environment. Makes students industry ready and develop various managerial and accounting skills for better professional opportunities at different administrative and corporate abilities. Also it will develop entrepreneurial skills among learners.

2. Programme Structure

The B.Com is a three year programme divided into six semesters. A student is required to complete 148 credits for the completion of programme and the award of degree.

3. Alignment with CBCS

The B.Com programme is aligned with CBCS structure as given in following Table

Course		Theory with Practical		
		Theory	Practical	Total
Core Course (14 Papers)		14x4=56	14x2=28	84
Discipline Specific Elective Course (4 Papers)		4x4=16	4x2=8	24
Generic Elective Course (4 Papers)		4x4=16	4x2=8	24
Ability Enhancement Course	English/MIL Communication	1x4=4	0	4
	Environmental Science	1x4=4	0	4
Skill Enhancement Course (2 Papers)		2x2=4	2x2=4	8
Total		100	48	148

4. Details of Courses in the Programme

Honours Core Course Papers (HCC) (Credits: 6 each)

COMM-HCC-1016	Financial Accounting
COMM -HCC-1026	Business Law
COMM- HCC-2016	Corporate Accounting
COMM- HCC-2026	Corporate Law
COMM-HCC-3016	Computer Application in Business
COMM-HCC-3026	Income Tax Law & Practice
COMM- HCC-3036	Management Principles & Applications
COMM-HCC-4016	Cost Accounting
COMM-HCC-4026	Business Mathematics
COMM- HCC-4036	Human Resource Management
COMM- HCC-5016	Principles of Marketing
COMM- HCC-5026	Fundamentals of Financial Management
COMM-HCC-6016	Auditing
COMM -HCC-6026	Goods and Service Tax Theory and Practice

Honours Discipline Specific Elective Papers (HDS) (Credits: 6 each)

COMM-HDS-5016A	Advance Management Accounting
COMM- HDS-5016B	Financial System and Services
COMM-HDS-5016C	Digital Marketing and Advertising
COMM -HDS-5026A	Advanced Financial Accounting & Reporting
COMM-HDS-5026B	Modern Banking Operations.
COMM-HDS-5026C	Management Control System
COMM-HDS-6016A	Advanced Corporate Accounting
COMM-HDS-6016B	Investment Management
COMM-HDS-6016C	Industrial Relations and Labour Laws
COMM- HDS-6026A	Project/Dissertation on Corporate Financial Reporting
COMM-HDS-6026B	Project/Dissertation on Micro and Rural Finance
COMM-HDS-6026C	Project/Dissertation on Consumer Affairs & Customer Care

Honours Generic Elective Papers (HGE) (Credits: 6 each)

COMM- HGE-1016A	Micro Economics
COMM- HGE-1016B	Investing in Stock Market
COMM- HGE-2016A	Macro Economics
COMM -HGE-2016B	Insurance & Risk Management
COMM- HGE-3016A	Business Statistics
COMM- HGE-4016A	Indian Economy
COMM- HGE-4016B	International Business

Skill Enhancement Courses (SEC) (Credits: 4 each)

COMM-SEC-3014	E-Commerce
COMM- SEC-4014	Entrepreneurship

5. Semester-wise Placement of Courses

Semester	Honours Core Course 14X6=84	Ability Enhancement Course 2X4=8	Skill Enhancement Course 2x4=8	Discipline Specific Elective Course 4x6=24	Honours Generic Elective 4x6=24
1 st	<p>Course-I</p> <p>COMM-HCC-1016 Financial Accounting (L=4, P=2, T=0)</p> <p>Course-II</p> <p>COMM -HCC-1026 Business Law (L=4, P=2, T=0)</p>	<p>COMM- AEC-1014 Business Communication (English) (L=3, P=1, T=0)</p> <p>or</p> <p>COMM-AEC-1014 Business Communication (Assamese) (L=3, P=1, T=0)</p> <p>or</p> <p>COMM- AEC-1014 Business Communication (Hindi) (L=3, P=1, T=0)</p> <p>or</p> <p>COMM- AEC-1014 Business Communication (Bengali) (L=3, P=1, T=0)</p>			<p>COMM- HGE-1016A Micro Economics (L=4, P=2, T=0) Or</p> <p>COMM- HGE-1016B Investing in Stock Market (L=4, P=2, T=0)</p>
2 nd	<p>Course-I</p> <p>COMM- HCC-2016 Corporate Accounting (L=4, P=2, T=0)</p> <p>Course-II</p> <p>COMM- HCC-2026 Corporate Law (L=4, P=2, T=0)</p>	<p>COMM-AEC-1014 Environmental Studies (L=3, P=1, T=0)</p>			<p>COMM- HGE-2016A Macro Economics (L=4, P=2, T=0) or</p> <p>COMM -HGE-2016B Insurance & Risk Management (L=4, P=2, T=0)</p>
3 rd	<p>Course-I</p> <p>COMM-HCC-3016 Computer Application in Business (L=4, P=2, T=0)</p> <p>Course-II</p> <p>COMM-HCC-3026 Income Tax Law & Practice (L=4, P=2, T=0)</p> <p>Course-III</p> <p>COMM- HCC-3036 Management Principles & Applications (L=4, P=2, T=0)</p>		<p>COMM-SEC-3014 E-Commerce (L=3, P=1, T=0)</p>		<p>COMM- HGE-3016A Business Statistics (L=4, P=2, T=0)</p>

<p>4th</p>	<p>Course-I COMM-HCC-4016 Cost Accounting (L=4, P=2, T=0)</p> <p>Course-II COMM-HCC-4026 Business Mathematics (L=4, P=2, T=0) Course-III COMM- HCC-4036 Human Resource Management (L=4, P=2, T=0)</p>		<p>COMM- SEC-4014 Entrepreneurship (L=3, P=1, T=0)</p>		<p>COMM- HGE-4016A Indian Economy (L=4, P=2, T=0) or COMM- HGE-4016B International Business (L=4, P=2, T=0)</p>
<p>5th</p>	<p>Course-I COMM- HCC-5016 Principles of Marketing (L=4, P=2, T=0)</p> <p>Course-II COMM- HCC-5026 Fundamentals of Financial Management (L=4, P=2, T=0)</p>			<p>Choose any one Group <u>Group – A</u> <u>(ACCOUNTANCY)</u></p> <p>COMM-HDS-5016A 1. Advance Management Accounting (L=4, P=1, T=1)</p> <p>COMM -HDS-5026A 2. Advanced Financial Accounting & Reporting (L=4, P=1, T=1)</p> <p><u>Group – B</u> <u>(FINANCE)</u></p> <p>COMM- HDS-5016B 1. Financial System & Services (L=4, P=1, T=1)</p> <p>COMM-HDS-5026B 2. Modern Banking Operations (L=4, P=1, T=1)</p> <p>Group- C (MANAGEMENT)</p> <p>COMM-HDS-5016C 1.Digital Marketing and Advertising (L=4, P=1, T=1)</p> <p>COMM-HDS-5026C 2. Management Control System (L=4, P=1, T=1)</p>	

6th	<p>Course-I</p> <p>COMM-HCC-6016 Auditing (L=4, P=2, T=0) Course-II</p> <p>COMM -HCC-6026</p> <p>Goods and Service Tax Theory and Practice (L=4, P=2, T=0)</p>			<p>Choose any one Group <u>Group – A</u> <u>(ACCOUNTANCY)</u></p> <p>COMM- HDS-6016A (Advanced Corporate Accounting) (L=4, P=1, T=1)</p> <p>COMM-HDS-6026A PROJECT REPORT FROM THE TOPIC OF CORPORATE FINANCIAL REPORTING</p> <p><u>Group – B</u> <u>(FINANCE)</u></p> <p>COMM-HDS-6016B 1.Investment Management (L=4, P=1, T=1)</p> <p>COMM-HDS-6026B PROJECT REPORT FROM THE TOPIC OF RURAL AND MICRO FINANCE</p> <p><u>Group C</u> <u>(MANAGEMENT)</u> COMM-HDS-6016C 1.Industrial Relations and Labour Laws (L=4, P=1, T=1)</p> <p>COMM-HDS-6026C PROJECT REPORT FROM THE TOPIC OF CONSUMER AFFAIRS & CUSTOMER CARE</p>	
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6. Graduate Attributes

After finishing their graduation students build up an exhaustive comprehension of the essentials in Commerce and Finance also Learners venture into various Managerial positions, Accounting areas, Banking Sectors, Auditing, company secretary ship, Teaching, Professor, Stock Agents, Government Employment etc. It will also enables learners to prove themselves in different Professional examinations like CA CS, CAT, GRE, CMA, APSC, UPSC, Banking Examinations etc.

7. Teaching Learning Process

The Department of Commerce at Nowgong College (Autonomous) is primarily responsible for organizing the Bachelor of Commerce. Tutorial and practice related instructions are provided by the respective registering units under the general guidance of Department of Commerce of Nowgong College (Autonomous).

There shall be 90 instructional days excluding examination in a semester.

8. Teaching Pedagogy

Teaching Pedagogy involves classroom interaction, discussion, lectures, course-based practical work, viva-voce, mock test, demonstration, presentation, classroom tests, and assignments. Section 13 "Promoting the achievement of course learning outcomes" describes each course in the course in detail.

9. Assessment Methods/Evaluation Scheme

The students registered for B.com programme will study semester I to VI at the Nowgong College (Autonomous).

During these semesters Core, AECC, HDS and SEC courses are offered.

- (i) English shall be the medium of instruction and examination for Honours course and English/Assamese for Generic Elective course.
- (ii) Examinations shall be conducted at the end of each Semester as per the Academic calendar notified by the Nowgong College (Autonomous).
- (iii) The assessment broadly comprises of internal assessment (Sessional Examination, Attendance, Assignments and seminar presentation) and end semester examination. Each paper will be of 100 marks with 20% marks for internal assessment and 60% marks for theory end semester examination and 20% marks for practical in end semester examination. Skill enhancement paper will be examined out of 100 (60+20+20) marks (Theory + Internal Assessment + Practical/Presentation as applicable).
- (iii) A dissertation paper in sixth semester will be of 100 marks divided as 80% marks for work and 20% marks for presentation.

1st Semester
Bachelor of Commerce (CBCS)
Academic Year (2021-22)
LEARNING OUTCOMES

Subject and Code	Learning Objectives	Learning Outcome
COMM-HCC-1016 Financial Accounting	The objective of this paper is to help student acquire the conceptual knowledge of financial accounting and to impart skill for recording various kinds of business transaction.	The course will enable the student to understand the theoretical framework of accounting. It will also help them learn about the application of computer in recording business transaction and have a practical knowledge to record business transaction with the help of accounting software – Tally. Besides, they will also be able to understand the accounting treatment of depreciation and valuation of inventory. Apart from this the course will make them learn accounting for hire purchase and instalment purchase system along with branch accounts. They will be able to develop the skill of preparation of trading, profit and loss account and balance sheet of non- corporate business entities.
COMM- HCC-1026 Business Law	The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.	It will provide a brief idea about the frame work of Indian business law and familiarizes the students with case law studies related to business law. It will develop knowledge on contract, various types of contracts, and the concept of sale of goods, companies and its types.
COMM- HGE-1016(A) MICRO ECONOMICS	Objective: The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.	It will familiarize students learn micro economics and its application to business. Acquires sound knowledge of Business economics and its application through case study methods and provides an understanding of the decision making process
COMM- HGE-1016(B) Investment in Stock Market	This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently.	Aiming to enable the students to get the Know-how of corporate finance in its wide aspects. It will create an interest in investment habit keeping its wide scope and introduce the concept of Capital Market. It will also familiarize the students with the concept Stock Analysis and Valuation and Mutual Fund and equip the students with details about Portfolio analysis and Construction.

Paper Code: COMM-HCC-1016
PAPER TITLE: FINANCIAL ACCOUNTING

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: The objective of this paper is to help student acquire the conceptual knowledge of financial accounting and to impart skill for recording various kinds of business transaction.

Course Learning Outcomes

The course will enable the student to understand the theoretical framework of accounting. It will also help them learn about the application of computer in recording business transaction and have a practical knowledge to record business transaction with the help of accounting software – Tally.

Besides, they will also be able to understand the accounting treatment of depreciation .Apart from this the course will make them learn accounting for hire purchase and installment purchase system along with branch accounts. They will be able to develop the skill of preparation of trading, profit and loss account and balance sheet of non- corporate business entities.

Unit – I: THEORETICAL FRAMEWORK

Marks 20

- i. Accounting Information System (AIS), Users of Financial Accounting Information, Qualitative Characteristics of Accounting Information, Functions, Advantages and Limitations of Accounting, Branches of Accounting, Bases of Accounting: Cash basis, Accrual basis of accounting and Mixed or hybrid bases of accounting.
- ii. The nature of financial accounting principles: entity, money measurement, going concern, cost, accrual, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Accounting Standards: concepts, needs and objectives, procedure for issuing accounting standards in India, Salient feature of First-Time Adoption of Indian Accounting Standard Ind AS 101, Salient feature of Indian Accounting Standard Ind AS 1,2,16 and AS 9. International Financial Reporting Standards (IFRS), Needs and Procedure of Issue of IFRS.

Unit – II : (a) BUSINESS INCOME and FINAL ACCOUNTS

Marks 20(10+10)

- i. Measurement of Business Income- Net income. Application of accounting period, continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: recognition of expenses.
- iii. Accounting for depreciation. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method.

(b) FINAL ACCOUNTS

Preparation of financial statements of non-corporate business entities: sole proprietorship and partnership firms.

Unit–III: HIRE PURCHASE AND INSTALMENT PURCHASE SYSTEM Marks 20

- i. **Accounting for Hire Purchase and Installment Systems:** Meaning, Features, Advantages and Disadvantages of Hire Purchase and Installment Purchase Systems, Rights of Hire Purchaser and Hire Vendor. Journal Entries and preparation of ledger accounts excluding default and repossession.

- ii. **Accounting for Branches:** Meaning, Needs and objectives of Branch Accounting, Maintenance of Accounts of Dependent Branch and their accounting treatment (only debtors system and stock and debtors system).

. **Unit –IV : COMPUTERIZED ACCOUNTING SYSTEM (PRACTICAL) Marks 20**

Computerized Accounting System: Meaning, Components, Advantages and Disadvantages. Difference between Manual and Computerized Accounting. Types of Accounting Software: their advantages and disadvantages. Tally 9 and its features, working on Tally. Simple Practical Problems (Lab Work)

Note:

1. Any revision of relevant Indian Accounting standard would become applicable immediately.
2. Marks Scheme
 - a. Theory exam = 60 marks
 - b. Internal assessment shall = 20 marks
 - c. Practical from computerized accounts (unit IV) = 20 marks

Suggested Readings:

1. Financial Accounting Bhushan Kumar Goyal, H.N Tiwari, Taxman Publications
2. Financial Accounting I: Revised 2e (Cu) ,Mukherjee, Oxford University Press
3. D N Maheshwari, Dr Suneel K Maheshwari, CA Sharad K Maheshwari. Financial Accounting . Vikas Publication
4. Mukherjee. A & Hanif. M. Financial Accounting. Tata McGraw Hill Education.
5. Advance Accounts, 19e. M.C.Shukla, T.S.Grewal, S.C. Gupta, Schand Publications

SEMESTER-I

PAPER CODE: COMM- HCC-1026

PAPER TITLE: BUSINESS LAW

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

OBJECTIVE: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

LEARNING OUTCOME: It will provide a brief idea about the frame work of Indian business law and familiarizes the students with case law studies related to business law. It will develop knowledge on contract, various types of contracts, and the concept of sale of goods, companies and its types.

Contents:

Unit 1: The Indian Contract Act, 1872

Marks=20

(A) General Principle of Law of Contract

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

(B): Specific Contract

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

Unit 2: The Sale of Goods Act, 1930

Marks = 10

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 3: Partnership Laws

Marks = 15

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document

- f) Incorporation by Registration
- g) Partners and their Relationship

Unit 4

Right to Information Act 2005

Marks = 15

Object, scope, important definitions, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties.

Suggested reference books:

1. B. B Dam, R. N Choudhury, Rajdeep Nag, Leena B. Dam, Business Law, Gayatri Publication.
2. Joy Dhingra, Business Law, Kalyani Publishers
3. K.C Garg, V. K Sareen, Mukesh Sharma and R. C Chawla, Business Law, Kalyani Publication
4. P. K Pandey, Business Law, Mahaveer Publication

Latest edition of text books may be used.

PAPER CODE: COMM-HGE-1016A

PAPER TITLE: Micro Economics

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

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

Learning Outcomes: It will familiarize students learn micro economics and its application to business. Acquires sound knowledge of Business economics and its application through case study methods and provides an understanding of the decision making process

CONTENTS,

Unit 1: Introduction, Revenue and consumer Behaviour

13 lectures

What is Microeconomics? Scope, nature and limitation of Microeconomics. Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and Imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy),

Unit 2: Production and Cost

13 lectures

Production Isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants .Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale, long run adjustment.

Unit 3: Perfect Competition

13 lectures

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, derivation of the supply curve of the firm, long run industry supply curve measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Welfare: allocative efficiency under perfect competition.

Unit 4: Monopoly

10 lectures

Monopoly: Meaning, characteristics of monopoly market ,behaviour of profit maximizing firms in monopoly markets The social costs of monopoly power including deadweight loss, monopoly Regulation policies(anti-trust policy).Degrees of price discrimination.

Unit 5: Imperfect Competition

16 lectures

Monopolistic Competition and Oligopoly: Meaning, and price and output decision under monopolistic competition. Monopolistic Competition and economic efficiency. Oligopoly market-(meaning characteristic and price and output decision) Cournot's duopoly model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model (dominant firm, cartels, sales maximization) Contestable markets theory.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Koutsiyannis, Modern Micro Economic Theory.
7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers

Note: Latest edition of text books shall be used.

SEMESTER 1
PAPER CODE: COMM-HGE-1016B
PAPER TITLE: Investing in Stock Markets

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently.

LEARNING OUTCOMES: Aiming to enable the students to get the Know-how of corporate finance in its wide aspects. It will create an interest in investment habit keeping its wide scope and introduce the concept of Capital Market. It will also familiarize the students with the concept Stock Analysis and Valuation and Mutual Fund and equip the students with details about Portfolio analysis and Construction.

Contents

Unit I: Investing Fundamentals

15 Marks

Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information; Stock exchanges in India; BSE, NSE, MCX, Buying and selling of stocks: using brokerage and analysis recommendations.

Unit II: Stock Analysis and Valuation

20 Marks

Online trading stock. Understanding stock quotations, types and placing of order. Risk its valuation and mitigation. Analysis of the company; financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Stock valuation, using ratios like PF ratio PEG ratio and price revenue ratio.

Unit III: Investing in Mutual Funds

15 Marks

Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value. Types of Mutual Funds; Open ended, closed ended, equity, debt, hybrid, money market. Load vs no load funds. Factors affecting choice of mutual funds CRISIL Mutual Fund Ranking and its Usage.

Unit IV: Understanding Derivatives

10 Marks

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: how Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency, derivatives and its trading.

Suggested Readings:

- 1. Gitman and Joehnk, Fundamentals of Investing, Pearson.**
- 2. Madura, Jeff, Personal Finance, Pearson.**
- 3. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.**
- 4. Damodaran, Aswath, Investment Valuation Tool and Techniques for Determining.**

2nd Semester
Bachelor of Commerce (CBCS)
Academic Year (2021-22)
LEARNING OUTCOMES

SUBJECT	LEARNING OBJECTIVES	LEARNING OUTCOMES
COMM-HCC-2016 (CORPORATE ACCOUNTING)	To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.	This paper can provide conceptual clarity about the techniques to prepare financial statements of companies and Cash Flow Statements along with accounting treatment of various situations viz. valuation of shares, debentures, and amalgamation and accounting holding companies.
COMM-HCC-2026 (CORPORATE LAW)	The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.	Student will be able to demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions. It will also help to understand the use of the memorandum of association and article of association in a company and use of dividend and accounts audit in a company
COMM-HGE-2016A (MACRO ECONOMICS)	Objectives: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.	Learning Objectives: This course will help the students to understand the basics of national income accounting and the causes and consequences of business cycles. It will also help to understand the roles of fiscal and monetary policy in fighting recessions and inflation and factors that contribute to and detract from long-term economic growth. Also it will give a clear picture about economic reasoning to understand the operation of an economy.
COMM-HGE-2016B (Insurance & Risk Management)	To develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.	To provide an idea about risks, ways of measuring the risk and its various alternatives. It will enable the students to understand Health insurance, Marine Insurance, Automobile Insurance. It will give an idea about Framework of Insurance, IDRA etc.

2nd Semester

Paper CODE: COMM-HCC-2016
PAPER TITLE: CORPORATE ACCOUNTING

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

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

LEARNING OUTCOMES: This paper can provide conceptual clarity about the techniques to prepare financial statements of companies and Cash Flow Statements along with accounting treatment of various situations viz. valuation of shares, debentures, and amalgamation and accounting holding companies.

Unit - I: Final Accounts

Marks 15

Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments.

Unit - II Incentive Equity, Buy Back, and Valuation of shares and goodwill: Marks 15

- i i. **Incentive Equity:** Right and Bonus Shares – Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment.
- ii ii. **Buy back of shares:** Meaning, Provisions of Companies Act, 2013 and Accounting Treatment.
- iii iii. **Valuation of shares and goodwill:** Meaning, provision of Companies Act on Valuation of Shares and Valuation of Goodwill, Concepts and calculation: simple problem only.

Unit III Accounting for Debentures:

10 Marks

Accounting Treatment, Debenture Redemption Reserve, Redemption of Debentures and Conversion of Debentures into Shares. Deferred Tax.

Unit IV: Company Merger and Reconstruction

Marks 20

Concept and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction.

Meaning and objectives; Provisions as per Accounting Standard 14; Amalgamation in the nature of Merger and Purchase; Consideration for Amalgamation; Accounting Treatment for Amalgamation and preparation of Balance Sheet after Amalgamation.

Suggested Readings:

1. *Corporate Accounting - B.Com (Hons.) Bhushan Kumar Goyal- Taxman Publication.*
2. *Corporate Accounting (Cu) MUKHERJEE Oxford University Press*
3. *Basic Corporate Accounting (B.com) K.M Bansal Taxman Publication*
4. *Corporate & Management Accounting N S Zad Taxman Publication*
5. *Fundamentals of Corporate Accounting S. N. Maheshwari et al -, Vikash Publishing House*
6. *Corporate Accounting- Maheswari and Maheswari*
7. *Corporate Accounting -K. R. Das & K. M. Sinha.*
8. *Advanced Accounts. S. Chand & Co., New Delhi. M.C.Shukla, T.S. Grewal and S.C.Gupta.*
9. *Introduction to Corporate Accounting-Tulsian and Tulsian, Schand Publications*

10. *V. K. Saxena Advanced Accounting - Sultan Chand & sons.*

11. *B. B. Dam, H C Gautam and others, Corporate Accounting, Gayetri Publications, Guwahati*

SEMESTER-II
PAPER CODE: COMM- HCC-2026
PAPER TITLE: CORPORATE LAW

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

OBJECTIVES: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

LEARNING OBJECTIVES: Student will be able to demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions. It will also help to understand the use of the memorandum of association and article of association in a company and use of dividend and accounts audit in a company.

Unit 1: Introduction

Marks = 15

Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts; Meaning and characteristics of a company; Lifting of Corporate Veil; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant and producer company; association not for profit; illegal association; formation of a company, online filing of documents, promoters, their legal position, pre-incorporation contract; online registration of a company.

Unit 2: Documents and Shares

Marks = 15

Memorandum of Association, Article of Association, Doctrine of constructive notice and indoor management, Doctrine of Ultra vires, Prospectus, Shelf-Prospectus and Red herring prospectus, misstatement in prospectus, Book-building, issue, Sweat equity, ESOPs, transmission and transfer of shares, Membership of a company.

Unit 3: Management and meetings

Marks = 15

Director, Classification of directors, women directors, independent director, small shareholders' director; disqualifications, removal, Director Identity Number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager, Whole time director.

Meeting: Meaning of meeting, types of meeting, meeting of Shareholders and Board of Directors; convening and conduct of meetings, requisites of a valid meeting, Resolutions, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors- Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

Unit 4 Dividends, Accounts Audit: Marks = 10

Meaning, provisions relating to payment of dividend, Company Audit-auditor's qualification and disqualification. Auditor's appointment and removal, provisions relating to Books of Account, provisions relating to Audit, Rotation of auditors, Auditors' Report and power, Secretarial Audit.

Winding up: Concept and modes of winding up.

Insider Trading, Whistle Blowing: Insider trading; meaning and legal provisions; Whistle blowing: concept and mechanism.

Unit 5: Depositories Law

Marks = 5

The Depositories Act 1996- Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested reference books:

1. B. B. Dam, R. N. Choudhury, Rajdeep Nag, Leena B. Dam Gayatri Publications
2. K. C Garg, Vijay Gupta, Joy Dhingra, Corporate Law, Kalyani Publisher

PAPER CODE: COMM- HGE-2016A
PAPER TITLE : MACRO ECONOMICS

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

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

Learning Objectives: This course will help the students to understand the basics of national income accounting and the causes and consequences of business cycles. It will also help to understand the roles of fiscal and monetary policy in fighting recessions and inflation and factors that contribute to and detract from long-term economic growth. Also it will give a clear picture about economic reasoning to understand the operation of an economy.

Contents

Unit 1: National Income Accounting

10 Lectures

Concept and measurement of GDP, NDP, GNP and PDI , Government Budget Deficit and Twin Deficit , Real vs. Nominal GDP and GDP Deflator. Construction of Price Indices: CPI and PPI.

Unit 2: Economy in the Short Run

15 Lectures

IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis.

Unit 3: Inflation, Unemployment and Labour market

20 Lectures

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.

Unit 4: Open economy

10 Lectures

Open economy – Balance of payment accounting, flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy.

Unit 5: Behavioral Foundations

10 Lectures

Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money.

Suggested Readings

1. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning
2. Robert J Gordon, Macroeconomics, Pearson Education
3. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, Macroeconomics. McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education
6. Oliver J. Blanchard, Macroeconomics, Pearson Education
7. G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education

8. Shapiro, Macroeconomic Analysis,

9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomic,
McGraw-Hill Education

10. S N Singh, समिB अथशाट, Pearson Education.

11. Soumyen Sikdar : “Principles of Macroeconomics”, OUP

Note: Latest edition of text books may be used.

PAPER CODE: COMM-HGE-2016B
PAPER TITLE: Insurance & Risk Management

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: To develop an understanding among students about identifying, analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

Learning Objectives: To provide an idea about risks, ways of measuring the risk and its various alternatives. It will enable the students to understand Health insurance, Marine Insurance, Automobile Insurance. It will give an idea about Framework of Insurance, IRDA etc.

Unit I: 15 Marks

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk evaluation and Prediction Disaster Risk Management, Risk Retention and transfer.

Unit II: 15 Marks

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment Endowment.

Unit III: 15 Marks

Nature of Insurance Contract, Principle of utmost Good Faith, Insurable Interest, proximate cause, contribution and subrogation, indemnity, Legal Aspect of insurance contract. Types of insurance: Life and Fire Insurance, Health insurance, Marine Insurance, Automobile Insurance.

Unit IV: 15 Marks

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium.

Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act, 1999.

Suggested Readings:

1. George, E. Rajda, Principles of Risk Management and Insurance, Pearson Education.
2. Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson.
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India.
4. Gupta P.K. Insurance and Risk Management, Himalay Publishing House.
5. Mishra, M.N. Principles and Practices of Insurance, S. Chand and Sons.
6. Dinsdale, W.A. Elements of Insurance, Pitman
7. Black, K. and H.D. Skipper, Life and Health Insurance, Pearson Education.
8. Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York
9. Vaughan, E.J. and Vaughan T., Fundamentals of Risk & Insurance, Wiley and Sons, New York.
10. Hansell, D.S. Element of Insurance, MacDonalld and Evans Ltd.

Note: Latest edition of test book may be used.

3RD Semester
Bachelor of Commerce (CBCS)
Academic Year (2021-22)

LEARNING OUTCOME

SUBJECT	LEARNING OBJECTIVES	LEARNING OUTCOME
COMM-HCC-3016 (COMPUTER APPLICATIONS IN BUSINESS)	To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations	It prepares students to use application software to solve business problems and increase efficiency in the workplace. It serves other academic departments by offering specific software courses and instruction to support their needs. The goal of the program is to help students compete in today's world of technology and achieve success in computer-related occupations in whatever field they choose to pursue
COMM-HCC-3026. (INCOME TAX LAW AND PRACTICE)	To provide basic knowledge and equip students with application of principles And provisions of Income-tax Act, 1961 and the relevant Rules.	To introduce the basic concept of Income Tax and in order to familiarize the different know-how and heads of income with its components. It will helps to build an idea about income from house property as a concept and it will also give more idea about the income from business or profession .It will also help students to know Various Tax Procedure and keep an Updates with Current Taxation Policies.
COMM-HCC-3036 (MANAGEMENT PRINCIPLES AND APPLICATION)	The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.	Assess managerial practices and choices relative to ethical principles and standards. Specify how the managerial tasks of planning, organizing, and controlling can be executed in a variety of circumstances. Determine the most effective action to take in specific situations
COMM-SEC-3014 E-COMMERCE	To enable the student to become familiar with the mechanism for conducting business transactions through electronic means	It Makes learners understand the fundamentals of services, and plans regarding various strategies to increase service and trends in services. Imparts knowledge related to retail changes in India with global perspective and converses on problems and prospects in retailing. It Furnishes details regarding BPO, KPO and various e-commerce activities focusing on logistics`
COMM- HGE-3016A	The objective of this course is to familiarise students with the basic statistical tools used to	After completing the course, the students shall be able to Achieve a fair degree of expertise in

(BUSINESS STATISTICS)	analyse quantitative information for business decision-making.	comprehending statistical data, processing and analysing. Get knowledge about various probability concepts and distributions and their business utility. Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables. Develop an understanding of the index numbers and their utility in daily life and stock market. Become aware of the patterns revealed by the time series data and to use it to make predictions for the future. Acquire an idea about drawing of sample and calculation of their mean.
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PAPER CODE-COMM-HCC-3016
PAPER TITLE: COMPUTER APPLICATIONS IN BUSINESS

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objectives: To provide computer skills and knowledge for commerce students and to enhance the students understanding of usefulness of information technology tools for business operations.

Learning Outcomes: It prepares students to use application software to solve business problems and increase efficiency in the workplace. It serves other academic departments by offering specific software courses and instruction to support their needs. The goal of the program is to help students compete in today's world of technology and achieve success in computer-related occupations in whatever field they choose to pursue

Unit 1:Word Processing

10 Lectures, Practical Lab 4

6 Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.

Unit 2:Preparing Presentations

10 Lectures, Practical Lab 4

6 Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications

12 Lectures, Practical 4

Lab 12 Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing,and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Dateand Time, Lookup and reference, Database, and Text functions.

Unit 4: Creating Business Spreadsheet

12 Lectures, Practical Lab 4

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit 5: Database Management System

16 Lectures, Practical Lab 10

Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Note:

1. The General Purpose Software referred in this course will be notified by the Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangement need to be made in the computer Lab

4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

Suggested Readings: The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

PAPER CODE: COMM-HCC-3026
PAPER TITLE: INCOME TAX LAW AND PRACTICE

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Learning Outcomes: To introduce the basic concept of Income Tax and in order to familiarize the different know-how and heads of income with its components. It will help to build an idea about income from house property as a concept and it will also give more idea about the income from business or profession. It will also help students to know Various Tax Procedure and keep an Updates with Current Taxation Policies.

Unit 1: Introduction

10 Marks

Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income. Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads-1

15 Marks

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

15 Marks

Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4: Computation of Total Income and Tax Liability

10 Marks

Income of other persons included in assessor's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 5: Preparation of Return of Income Practical Lab

10 Marks

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses, Permanent Account Number (PAN).

Note:

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
2. Latest edition of text books and Software may be used.

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
 2. Bandopadhyaya, Taxation I (Cu) Oxford University Press
 3. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Journals

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Learning Outcomes: Assess managerial practices and choices relative to ethical principles and standards. Specify how the managerial tasks of planning, organizing, and controlling can be executed in a variety of circumstances. Determine the most effective action to take in specific situations.

Unit 1: Introduction

12 Marks

a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO – Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value- chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

Unit 2: Planning

12 Marks

a. Types of Plan – An overview to highlight the differences
b. Strategic planning – Concept, process, Importance and limitations
c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP), Business environment; Concept and Components
d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques.

Unit 3: Organising

12 Marks

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority
Formal and Informal Structure; Principles of Organising; Network Organisation Structure

Unit 4: Staffing and Leading

12 Marks

a. Staffing: Concept of staffing, staffing process
b. Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory.
c. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.
d. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit 5: Control**12 Marks**

- a. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.
- b. Emerging issues in Management
- c. Productivity and Operations Management- meaning of productivity, reasons for productivity decline, Productivity Measurement, productivity knowledge, worker productivity improvement strategies, achieving productivity improvements, benefits from productivity improvements.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D.Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, ExcelBooks
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London

Note: Latest edition of text books may be used.

SEMESTER: III

PAPER CODE: COMM-SEC-3014

PAPER TITLE: E-COMMERCE

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 40 + 15 (L+P)

Total marks=100 (T60+P20+IA20)

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

Learning Outcomes: It Makes learners understand the fundamentals of services, and plans regarding various strategies to increase service and trends in services. Imparts knowledge related to retail changes in India with global perspective and converses on problems and prospects in retailing.

Furnishes details regarding BPO, KPO and various e-commerce activities focusing on logistics

Contents

Unit 1: Introduction: (12 Marks)

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption: (12 Marks)

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), 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 and protecting servers and clients),

Unit 3: IT Act 2000 and Cyber Crimes (12 Marks)

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4:E-payment System: (12 Marks)

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions: (12 Marks)

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services(financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Note:

1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab

2. Latest edition of text books may be used.

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.

2. DavidWhiteley,E-commerce: Strategy, Technology andApplications, McGraw Hill Education

3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed.,

McGraw Hill Education

4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
6. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
7. Sushila Madan, E-Commerce, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

PAPER CODE: COMM-HGE-3016A
PAPER TITLE: BUSINESS STATISTICS

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Course Objective

The objective of this course is to familiarise students with the basic statistical tools used to analyse quantitative information for business decision-making.

Course Learning Outcomes

After completing the course, the students shall be able to

1. Achieve a fair degree of expertise in comprehending statistical data, processing and analysing.
2. Get knowledge about various probability concepts and distributions and their business utility.
3. Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
4. Develop an understanding of the index numbers and their utility in daily life and stock market.
5. Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.
6. Acquire an idea about drawing of sample and calculation of their mean.
- 7.

Course Contents

Unit 1: Statistical Data and Descriptive Statistics

(9 Lectures)

- a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean, their Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- d. Skewness: Meaning, Measurement using Karl Pearson; Concept of Kurtosis

Unit 2: Probability and Probability Distributions

(9 Lectures)

- a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability.
- b. Expectation and variance of a random variable
- c. Probability distributions: i. Binomial distribution: Probability distribution function, Constants, Shape, ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.

Unit 3: Simple Correlation and Regression Analysis

(7 Lectures)

- a. Correlation Analysis: Meaning of Correlation: simple Correlation, Scatter diagram, Pearson's coefficient of correlation; calculation and properties (Proof not required), Rank Correlation
- b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients;

Unit 4: Index Numbers

(10 Lectures)

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted. Tests of adequacy of index numbers. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.

Unit 5: Time Series Analysis & Sampling Concepts, Sampling Distributions : (10 Lectures)

a. Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear. Moving averages;

b. Sampling: Populations and samples, Parameters and Statistics, sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling)

Practical Lab 10

The students will be familiarized with software (Spreadsheet and/or SPSS) and the statistical and other functions contained therein related to

1. Formation of frequency distributions.
2. Graphical representation of data.
3. Problems based on measures of central tendency.
4. Problems based on measures of dispersion.
5. Application problems based on binomial distribution.
6. Application problems based on Poisson distribution.
7. Karl Pearson correlation co-efficient.
8. Lines of regression and regression coefficients.
9. Spearman rank correlation.
10. CPI
11. BSE SENSEX
12. NSE NIFTY

References

- Anderson, Sweeney and William. Statistics for Students of Economics and Business. Cengage
- Gupta, S.P. and Gupta, Archana. Statistical Methods. Sultan Chand and Sons, New Delhi.
- Levin, Richard, David S. Rubin, Rastogi, and Siddqui. Statistics for Management, Pearson Education.
- Thukral, J.K., Business Statistics, Taxmann Publications
- Vohra, N.D. Business Statistics, McGraw Hill. Additional Resources:
- Siegel, Andrew F., Practical Business Statistics, McGraw Hill Publishing Co.
- Spiegel, M.D. Theory and Problems of Statistics, Schaum's Outline Series. McGraw Hill Publishing Co.

Note: Latest edition of text books may be used. Teaching Learning Process. This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures, supported by group tutorials, computer lab practical, open ended projects and self-study.

Assessment Methods

The Assessment would include Theory examination of 60 Marks, 20 marks for practical exam and Internal Assessment of 20 marks.

**Syllabus for
4th Semester
Bachelor of Commerce (CBCS)
Academic Year (2021-22)
LEARNING OUTCOME**

SUBJECT	LEARNING OBJECTIVES	LEARNING OUTCOME
COMM-HCC-4016: COST ACCOUNTING	The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose	After completion of the course, learners will be able to: 1. Determine various types of cost of production; 2. Compute unit cost and total cost of production and prepare cost statement; 3. Compute employee cost, employee productivity and employee turnover; 4. Determine cost under job costing, batch costing, process costing, contract costing and service costing; 5. Apply activity-based costing for cost determination.
COMM-HCC-4026 BUSINESS MATHEMATICS	The objective of this course is to familiarize the students with the basic Financial mathematics tools, with an emphasis on applications to business and economic situations.	After completion of the course, learners will be able to 1. Explain how matrices are used as mathematical tools in representing a system of equations; 2. Apply differential calculus to solve simple business problems; 3. Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors; 4. Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money; 5. Do programming for business problems involving constrained optimization
COMM- HCC-4036: HUMAN RESOURCE MANAGEMENT	The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.	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 a. Prepare a Human Resource Plan in an organisation; b. Prepare a report on job analysis; c. Organize an induction programme in an organisation; 3. Have an understanding and use of different kinds of training and development strategies in real life scenarios; 4 a. Organize counselling sessions for employees in an organisation; b. Design incentive schemes for different job roles in an organisation; 5. Create HR policies related to grievance redressal, employee health, safety, welfare, and

		their social security in an organisation
COMM-SEC-4014 Entrepreneurship	The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life	Student will be able to understand the basic development of entrepreneurship as a profession. They will have a basic knowledge of human resource management for small business. It will be able to identify and implement systems for collecting and analyzing information to monitor the performance of a new firm and student will be able to understand the differences between an entrepreneurial venture and an on-going business operation
COMM-HGE-4016A: INDIAN ECONOMY	This course seeks to enable the student to grasp the major economic problems in India and their solution	After the completion of the course, the learners will be able to: <ol style="list-style-type: none"> 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. Analyze 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
COMM-HGE-4016B: INTERNATIONAL BUSINESS	Objective: The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.	Learning Outcomes: After completing the course, the learners will be able to: <ol style="list-style-type: none"> 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. Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration and explain 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

2021
SEMESTER – IV
COMM-HCC-4016: COST ACCOUNTING
PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose

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

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and service costing;
5. Apply activity-based costing for cost determination.

CONTENTS:

Unit 1: Introduction

13 Marks

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost and preparation of Cost Sheet; Installation of a costing system; Role of a cost accountant in an organisation

Unit 2: Elements of Cost: Material and Labour

15 Marks

Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses, Stores ledger, EOQ, levels of Inventory
Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 3: Elements of Cost: Overheads

10 Marks

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Calculation of Machine Hour Rate; Treatments interest on capital, depreciation, packing expenses, bad debts, research and development expenses.

Unit 4: Methods of Costing

12 Marks

Unit costing, Job costing, Contract costing, Process costing (including treatment of process losses, valuation of work in progress).

Unit 5: Book Keeping and Activity Based Costing in Cost Accounting

10 Marks

Integral and non-integral systems; Reconciliation of cost and financial accounts, Activity Based Costing (ABC) Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC – resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry

Suggested Readings:

Cost Accounting Ravi M. Kishore Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.

J. K. Mitra Cost and Management Accounting I, Oxford University Press

Arora M.N. Cost Accounting: Principles & Practice, 12th Edition Vikas Publishing House

Hanif Modern Cost And Management Accounting HE Business & Economic. McGraw Hill Publishing Co.

Cost Accounting Text and Problems, 1/e. Author : M C Shukla, T S Grewal & M P Gupta.
Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.
Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.
Note: Latest edition of the books should be used.

2021
SEMESTER – IV
COM-HC-4026: BUSINESS MATHEMATICS

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective : The objective of this course is to familiarize the students with the basic Financial mathematics tools, with an emphasis on applications to business and economic situations.

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

1. Explain how matrices are used as mathematical tools in representing a system of equations;
2. Apply differential calculus to solve simple business problems;
3. Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors;
4. Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money;
5. Do programming for business problems involving constrained optimization

Unit 1 : Matrices and Determinants

10 Marks

Algebra of Matrices, Matrix operation- Business Application, Determinant of a square matrix. Evaluation determinant of order three (Properties of determinants to be excluded). Inverse of a matrix. Solution of system of linear equations (having unique solution and involving not more than three variables) using Cramer's Rule.

Unit 2 : Calculus I.

10 Marks

- a) Mathematics functions and their types – linear, quadratic, polynomial, exponential and logarithmic functions.
- b) Concept of limit and continuity of a function.
- c) Concept of differentiation, Rules of differentiation (upto product rule). Derivatives of e^x , a^x , $\log x$ (only result). Differentiation of simple algebraic functions. Maxima and minima involving (relating to cost, revenue and profit).
- d) Concept of Marginal Analysis- The common marginal concept in economics and their application in Business. Profit Maximisation under Monopoly. Economic Order Quantity.

Unit 3 : Calculus II.

10 Marks

- a) Functions of several variables. Concept of partial differentiation. Partial differentiation of simple functions.
- b) Integration- Preliminary idea and standard forms- integration formulae for e^x , a^x , x^{-1} and x^n ($n \neq -1$).
- c) Definite Integration- Finding it for simple cases.

Unit 4 : Mathematics of Finance. - I

12 Marks

- a) Concept of simple and compound interest. Solution of related problems.
- b) Rates of interest-nominal, effective and their inter-relationships in different compounding situations.
- c) Compounding and discounting of a sum using different type of rates.
- d) Types of annuities: ordinary, due, differed, continues, perpetual there future and present values using different types of rates of interest. Depreciation of Assets. Definition of sinking fund (General annuities to be excluded).

Unit 5 : Mathematics of Finance. - II

10 Marks

- a) Profit, Loss and discount.
- b) Arithmetic and Geometric Progression (AP and GP)-Basic ideas of A.P. and G.P. Example on commercial application to AP and GP only.
- c) Ratio and proportion- Finding the missing term of the proportion, amount distribution and merging of two ratios in one.
- d) Concept of mixture and its examples.

Unit 6 : Linear Programming**8 Marks**

Formulation of linear programming problem (LPP). Graphical solution to LPP involving not more than two variables.

Suggested Readings :

- 1) Singh J.K. Business Mathematics. Himalaya Publishing House.
- 2) Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance McGraw Hill Education.
- 3) Aggarwal, R.S., Quantitative Aptitude, S. Chand.
- 4) Text Book of Business Mathematics, Padmalochan Hazarika, S. Chand

2021
SEMESTER – IV
COMM- HCC-4036: HUMAN RESOURCE MANAGEMENT

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Learning Outcome: 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 a. Prepare a Human Resource Plan in an organisation;
- b. Prepare a report on job analysis;
- c. Organize an induction programme in an organisation;
3. Have an understanding and use of different kinds of training and development strategies in real life scenarios;
- 4 a. Organize counselling sessions for employees in an organisation;
- b. Design incentive schemes for different job roles in an organisation;
5. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation

Unit 1: Introduction

10 Marks

Human Resource Management: Concept, Activities and Functions, Concept of Human Capital, Role Status and competencies of HR Manager, HR Policies, HRM vs HRD. Emerging Challenges of Human Resource Management; Empowerment; Downsizing; Human Resource Information System and Human Resource Accounting.

Unit 2: Acquisition of Human Resource

15 Marks

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment- Process, Methods, Sources, Selection – Concept and process; test and interview; placement and induction

Unit 3: Training and Development

15 Marks

Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development, Managing employee well-being and concept of work life balance and quality of work life.

Unit 4: Performance Appraisal

10 Marks

Nature, objectives and importance; Modern techniques and systems of performance appraisal; potential appraisal and employee counseling; transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits.

Unit 5: Maintenance

10 Marks

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; concept of redeployment, redundancy, attrition, VRS, downsizing, layoffs and retrenchment, ethics and HRM.

Suggested Readings:

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
3. Biswajeet Pattanayak, Human Resource Management, PHI Learning
4. Neeru Kapoor, Human Resource Management, Taxmann Publication.

2021
SEMESTER – IV
SKILL ENHANCEMENT COURSE
PAPER CODE: COMM-SEC-4014
ENTREPRENEURSHIP

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 40 + 15 (L+P)

Total marks=100 (T60+P20+IA20)

Objective:

- i). The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.
- ii). To create an awareness on various Entrepreneurship Development Programme
- iii). To enable them to understand project formulation and implementation of ideas into business.

Learning Outcomes

Student will able to understand the basic development of entrepreneurship as a profession. They will have a basic knowledge of human resource management for small business. It will able to identify and implement systems for collecting and analyzing information to monitor the performance of a new firm and student will able to understand the differences between an entrepreneurial venture and an ongoing business operation

CONTENTS

UNIT 1: INTRODUCTION

(15 Marks)

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, social entrepreneurship and concept of micro, small and medium enterprises

UNIT 2: PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP.

(15 Marks)

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, and venture capital.

UNIT 3: SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY. (15 Marks)

Significance of writing the business plan/ project proposal; 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, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

UNIT 4: MOBILISING RESOURCES

(15 Marks)

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

***Practical and Presentation for 20 Marks**

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyze and interpret **case study** on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.

3. Analyze 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.

SUGGESTED READINGS:

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
2. Rajeev Roy, Entrepreneurship. Oxford University Press
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.

2021
SEMESTER – IV
COMM-HGE-4016A: INDIAN ECONOMY

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

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

Learning Outcome: 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. Analyze 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 1: Basic Issues in Economic Development (10 Marks)

Concept and Measures of Development and Underdevelopment; Human Development

Unit 2: Basic Features of the Indian Economy at Independence (10 Marks)

Composition of national income and occupational structure, the agrarian scene and industrial structure

Unit 3: Policy Regimes (10 Marks)

- 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 4: Growth, Development and Structural Change (10 Marks)

- 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 and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

Unit 5 (A): Sectoral Trends and Issues (10 Marks)

- 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,

5(B) Industrialization in North Eastern Region-

10 Marks

Types of industries, industrial policies, Act East policy, Cross Border Trade, Border Area Development, Institutions – NEDFI, DONNER, NEC.

Suggested Readings:

1. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.

2. IC Dhingra, Indian Economics, Sultan Chand & Sons
 3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
 4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
 5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
 6. 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.
 7. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
 8. Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.
 9. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
- Note: Latest edition of text books may be used

2021
SEMESTER –IV
COMM- HGE-4016B: INTERNATIONAL BUSINESS

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

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. Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration and explain 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 1:

15 Marks

- a. Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
- b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments. Outsourcing and its potentials for India; Role of IT in international business;

Unit –II

15 Marks

- a. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Balance of payment account and its components.
- b. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, OPEC.

Unit –III

15 Marks

- a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC) .
- b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

Unit –IV**15 Marks**

- a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India;
- b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit)

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
 - 2.. Rakesh Mohan Joshi, International Business. Oxford University Press.
 3. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
 4. Sumati Varma, International Business, Pearson Education.
 5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
 6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
 7. Bennett, Roger. International Business. Pearson Education.
 8. Peng and Srivastav, Global Business, Cengage Learning
- Note: Latest edition of text books may be used.

**Syllabus for
5th Semester
Bachelor of Commerce (CBCS)
Academic Year (2021-22)**

LEARNING OUTCOME

SUBJECT	LEARNING OBJECTIVES	LEARNING OUTCOME
<p style="text-align: center;">Principles of Marketing COMM- HCC-5016</p>	<p>Objective: The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.</p>	<p>Learning Outcomes: After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm; 2. Explain the dynamics of consumer behaviour and process of market selection through STP stages; 3. Analyze the process of value creation through marketing decisions involving product development; 4. Analyze the process of value creation through marketing decisions involving product pricing and its distribution; 5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.
<p style="text-align: center;">COMM-HCC-5026 Fundamentals of Financial Management</p>	<p>Objective: The course aims to familiarize the learners with the principles and practices of financial management.</p>	<p>Learning Outcomes: After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1a. Explain the nature and scope of financial management; 1b. Assess the impact of time value of money in different business decisions; 2. Analyze capital budgeting process and apply capital budgeting techniques for business decisions; 3. Discuss the various sources of finance in today's competitive industry; 4. Explain various capital structure theories and analyze factors affecting capital structure decisions; 5. Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; <p>and suggest sound dividend policy;</p> <ol style="list-style-type: none"> 6. Design working capital policy based on the assessment of financial

		requirements.
Paper Code: COMM-HDS-5016A ADVANCED MANAGEMENT ACCOUNTING	To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making	Learning Outcomes: After completing the course learners will be able to: 1. Describe the concept of management accounting; 2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures; 3. Compute standard costs and analyze production cost preparing variance report; 4. Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique; 5. Use spreadsheets and Expert System for managerial decision making; 6. Analyse the role of ERP in Business Decision Making
COMM-HDS-5026A ADVANCED FINANCIAL ACCOUNTING & REPORTING	The course aims to impart advanced knowledge on financial accounting applicable in business of special nature and on Government accounting system	Learning Outcomes: After completion of the course, learners will be able to: 1. Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system; 2. Apply appropriate software to workout royalty accounts; 3. Prepare accounts relating to consignment business; 4. Provide services to departmental stores in preparing departmental accounts; 5. Guide business enterprises in preparing and submitting insurance claim statement against business losses; 6. Compare commercial accounting system with Government accounting system; 7. Explain Government financial administration.
COMM-HDS-5016B: FINANCIAL SYSTEM AND SERVICES	Objective: The course aims to provide learners an overview of financial System & financial services in India.	Learning Outcomes: After completion of the course, learners will be able to: 1. Explain the functions of merchant banking; 2. Assess the credit rating process and methodology; 3. Explain the use of hire purchase and leasing business; 4. Describe the functioning of mutual funds and venture capital industries; 5. Explain factoring and forfaiting services
COMM-HDS-5026B:	The course aims to impart knowledge about the basic	Learning Outcomes: After completion of this course, learners will be able to: 1. Explain the meaning, scope and

<p>MODERN BANKING OPERATIONS</p>	<p>principles of the banking.</p>	<p>functions of Banking along with legal framework; 2. Assess the operations of banking and its services; 3. Evaluate the lending operations of banks and identify causes of NPA in banks; 4. Explain the concept of insurance and its principles; 5. Explain types of insurance and regulatory framework of insurance</p>
<p>COMM-HDS-5016C: Digital Marketing and Advertising</p>	<p>The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein</p>	<p>Learning Outcomes: After completion of the course, learners will be able to: 1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey; 2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms; 3. Illustrate the measurement of effectiveness of a digital marketing campaign; 4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation; 5. Explain the need for regulatory framework for digital marketing in India.</p>
<p>COM-HDS-5026C: MANAGEMENT CONTROL SYSTEM</p>	<p>Objectives: The course aims to develop a theoretical understanding among learners about the management control of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms over various operations.</p>	<p>Learning Outcomes: After completion of the course, learners will be able to: 1. Differentiate between various types of control system; 2. Appreciate the applicability of decision making process in real life situations and use strategic planning 3. Have knowledge to understand the level of motivation in employees; 4. Describe characteristics of a management style and management control process 5. Learn how to build a supportive organisational culture.</p>

2021
SEMESTER –V
COMM- HCC-5016
Principles of Marketing

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

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

1. Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm;
2. Explain the dynamics of consumer behaviour and process of market selection through STP stages;
3. Analyze the process of value creation through marketing decisions involving product development;
4. Analyze the process of value creation through marketing decisions involving product pricing and its distribution;
5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

Unit 1: Introduction

(12 Marks)

Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit 2: Understanding Consumer Behaviour and Market Selection

(12 Marks)

Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

Unit 3: Marketing Mix Decision –Product

(12 Marks)

Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept, process and marketing strategies.

Unit 4: Marketing Mix Decisions -Pricing and Distribution

(12 Marks)

Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions.

Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Emerging distribution trends.

Unit 5: Promotion Decisions and Developments in Marketing:

(12 Marks)

Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix.

Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, Social

marketing, Digital marketing- concepts, tools, and issues.

Suggested Readings:

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

2021
SEMESTER –V
Fundamentals of Financial Management
COMM- HCC-5026

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: The course aims to familiarize the learners with the principles and practices of financial management.

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

- 1a. Explain the nature and scope of financial management;
- 1b. Assess the impact of time value of money in different business decisions;
2. Analyze capital budgeting process and apply capital budgeting techniques for business decisions;
3. Discuss the various sources of finance in today's competitive industry;
4. Explain various capital structure theories and analyze factors affecting capital structure decisions;
5. Critically examine various theories of dividend, identify and analyze factors affecting dividend policy;

and suggest sound dividend policy;

6. Design working capital policy based on the assessment of financial requirements.

Unit 1: a. Introduction

(12 Marks)

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.

b. Sources of Finance

Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing, Financial institution, Private equity, Bonds- Indian as well as International, Masala bond, Bridge finance.

Unit 2: Capital Budgeting

(12 Marks)

Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. Responsible Investment-Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk and generate sustainable long-term returns.

Unit 3: Cost of Capital and Financing Decision

(12 Marks)

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Theories of Capital Structure, Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure.

Unit 4: Managing Profit

(12 Marks)

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Corporate Social Responsibility (CSR)

Unit 5: Working Capital Decisions

(12 Marks)

Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, inventory management.

Suggested Readings:

1. Fundamentals of Financial Management R.P. Rustagi Taxman Publications
2. Arindam Banerjee, Financial Management, Oxford University Press
3. V K Bhalla, Financial Management, Schand Publication.
4. Prasanna Chadra (2019), Fundamentals of Financial Management. Tata McGraw Hill Education, New Delhi.
5. Khan (2010), Financial Management. Tata McGraw Hill Education, New Delhi.

2021
SEMESTER –V
ADVANCED FINANCIAL ACCOUNTING & REPORTING
COMM-HDS-5016A:

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: The course aims to impart advanced knowledge on financial accounting applicable in business of special nature and on Government accounting system.

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

1. Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system;
2. Apply appropriate software to workout royalty accounts;
3. Prepare accounts relating to consignment business;
4. Provide services to departmental stores in preparing departmental accounts;
5. Guide business enterprises in preparing and submitting insurance claim statement against business losses;
6. Compare commercial accounting system with Government accounting system;
7. Explain Government financial administration.

Unit 1: Royalty

10 marks

Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease.

Unit 2: Departmental Accounts:

10 marks

Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

Unit 3: Accounting for Dissolution of Partnership Firms

10 Marks

Accounting for Dissolution of Partnership Firm including insolvency of partners, Sale to a limited company and piecemeal distribution.

Unit 4: Insurance Claims

10 marks

Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.

Unit 5: Government Accounting

10 Marks

Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; Demand for Grant, Appropriation Accounts, Re-appropriation; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

Unit 6: Segment Reporting and Development in External Reporting 10Marks

Introduction, Need for Segmental Reporting, Indian Scenario Disclosure Requirements, Segmental Disclosure, Value Added Statement, Economic Value Added Statement, Human Resource Accounting, Environmental Accounting

Suggested Readings:

- 1. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing**
- 2. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication**
- 3. Soumya Mukherjee & Abhik Mukherjee Financial Accounting, Oxford University Press.**
- 4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing**
- 5. Tulsian, P. C. Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.**
- 6. Jain, S. P., & Narang, K. L. (2016). Advanced Accountancy. New Delhi: Kalyani Publishers.**
- 7. Dam, B. B., & Gautam, H. C. (2019). Advanced Accounting. Gayatri Publications, Guwahati.**

2021
SEMESTER –V
Paper Code: COMM-HDS-5026A
ADVANCED MANAGEMENT ACCOUNTING

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

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

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

Unit 1: Introduction

12 Marks

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making; Concept of Cost control and Cost reduction, Cost management.

Unit 2: Financial Statement Analysis and Ratio Analysis

12 Marks

Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis.

Meaning of Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios;

Unit 3: Budgetary Control and Standard Costing

12 Marks

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of Cash Budget and flexible budgets.

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances.

Unit 4: Marginal Costing

12 Marks

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety.

Unit 5: Performance Measurement

12 Marks

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing.

Suggested Readings:

1. Soumya Mukherjee & Abhik Mukherjee, **Advanced Management Accounting, Oxford University Press**
2. R S N Pillai & Bagavathi, **Management Accounting, 4/e Schand Publications**

- 3. Haniff, Modern Cost & Management Accounting, Tata McGraw Hill Education, New Delhi.**
- 4. Deborshee Bhattacharjee, Management Accounting, Pearson's Publications.**
- 5. M.C.Shukla, T.S. Grewal, S.C. Gupta, Advanced Accounts, S.Chand Publishers, New Delhi**

2021
SEMESTER –V
FINANCIAL SYSTEM AND SERVICES
COMM-HDS-5016B:

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: The course aims to provide learners an overview of financial System & financial services in India.

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

1. Explain the functions of merchant banking;
2. Assess the credit rating process and methodology;
3. Explain the use of hire purchase and leasing business;
4. Describe the functioning of mutual funds and venture capital industries;
5. Explain factoring and forfaiting services

Unit 1: Introduction

(12 Marks)

An Introduction to Financial System, Components, Functions of Financial System, Financial System and Economic Development, Financial Intermediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since 1990-91. Overview of financial services in India.

Unit 2: Money Market & Capital market

(12 Marks)

Money Market & Capital Market – concept, role, components, functions and importance; Money market instruments. The Reserve Bank of India (RBI)- Structure and role; Money market operations. Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.

Unit 3: Banking Institutions& Hire Purchase

(12 Marks)

Commercial banks-classification and re-organization; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)- Meaning, causes, computation, assessment, and Impact of NPAs on Banking Sector; Conceptual Framework; Features of Hire-purchase and Credit Sale; Hire-purchase and Instalment Sale; Leasing and its types.

Unit 4: Merchant Banking & Credit Rating

(12 Marks)

Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India. Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Credit Rating Agencies in India;

Unit 5: Mutual Fund, Venture Capital Fund and Factoring Services (12 Marks)

Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing, Factoring- Meaning; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India.

Suggested Readings:

1. Vinod Kumar, Atul Gupta, Manmeet Kaur Bawa Financial Markets Institutions Services Taxman Publications
2. S. Bhattacharyya (2021), Indian Financial System. Oxford University Press
3. Punithavathy Pandian Financial Services and Markets, S.Chand Publication.
4. Machiraju, H. R. (2010). Indian Financial System. New Delhi: Vikas Publishing House
5. Khan, M. Y. (2021). Indian Financial System. New Delhi: Tata McGraw Hill Education.
6. Shanmugham, R. (2016). Financial Services. New Delhi: Wiley India
7. L.M. Bhole (2019), Financial Institutions & Markets. New Delhi: Tata McGraw Hill Education.

2021
SEMESTER –V
MODERN BANKING OPERATIONS
COM-HDS-5026(B):
PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: The course aims to impart knowledge about the basic principles of the banking.

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

1. Explain the meaning, scope and functions of Banking along with legal framework;
2. Assess the operations of banking and its services;
3. Evaluate the lending operations of banks and identify causes of NPA in banks;
4. Explain the concept of insurance and its principles;
5. Explain types of insurance and regulatory framework of insurance

Unit 1: Banking Business

12 Marks

Definition and function of banks, need for banks; structure, organisation and working of banks, need for proper regulation and supervision; banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms;

UNIT-II Banker –Customer relationship

12 Marks

Definition of banker and customer, general relationship, rights and obligations of a banker, Garnishee order. Banking Ombudsman Scheme.

Customers' account with the banker- fixed deposit account, savings account, current account- opening and operation of savings and current account, account facilities available for NRIs, KYC Guidelines Special types bank customers – minor, illiterate persons, joint account, partnership account, Joint Stock Company.

Unit III: Banking Operations

12 Marks

Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Anti-money Laundering Guidelines.

Unit IV: Loans and Advances

12 Marks

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III, and Basel IV. Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements,

UNIT-V Negotiable Instruments

12 Marks

Negotiable Instruments- Definition, features, types of negotiable instruments, holder and holder in due course, payment in due course; endorsements- meaning, kinds; crossing of cheque- types, significance, payment, collection of cheque, precautions, material alterations, statutory protection to paying and collecting banker.

SUGGESTED READINGS:

1. D.M. Mithani and E. Gordon, Banking and Financial System, Himalaya Publishing House.
2. D. Muraleadham, Modern Banking, Prentice Hall of India, New Delhi.
3. Indian Institute of Banking and Finance, Principles of Banking, Macmillan.
4. K. C. Sekhar and L.Sekhar, Banking Theory and Finance, Vikas Publishing House.
5. P.N. Varshney, Banking Law & Practice, Sultan Chand & Sons
6. S.N. Maheswari & S.K. Maheswari, Banking Law & Practice, Kalyani Publishers
7. S. Natarajan and R. Parameswaram, Indian Banking, Sultan Chand & Sons.

2021
SEMESTER –V
COMM-HDS-5016C Digital Marketing and Advertising

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

OBJECTIVES

The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein

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

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
5. Explain the need for regulatory framework for digital marketing in India.

Unit 1: Introduction

12 Marks

Meaning, Concept, scope, and importance of digital marketing and advertising. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing and advertising. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview.

Unit 2: Digital Marketing Management

12 Marks

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

Unit 3: Digital Marketing Presence

12 Marks

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M. framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing: types and strategies.

Unit 4: Communication Process in Advertising

12 Marks

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 5: Advertising Effectiveness and Institutional Framework

12 Marks

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).

Suggested Readings

1. Ahuja (2019), *Digital Marketing*. Oxford University Press
2. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
3. Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press,
4. Gupta, S. (2018). *Digital Marketing*. Delhi: Tata McGraw Hill Education.
5. Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: a customer-led approach*.
6. Kapoor, N. (2018). *Fundamentals of E-Marketing*. Delhi: Pinnacle India.
7. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
8. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.

2021
SEMESTER –V
COMM-HDS-5026B: MANAGEMENT CONTROL SYSTEM

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objectives: The course aims to develop a theoretical understanding among learners about the management control of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms over various operations.

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

1. Differentiate between various types of control system;
2. Appreciate the applicability of decision making process in real life situations and use strategic planning
3. Have knowledge to understand the level of motivation in employees;
4. Describe characteristics of a management style and management control process
5. Learn how to build a supportive organisational culture.

Unit 1

12 Marks

Introduction to Management Control Systems (MCS), Concept and definition, Nature, purpose, organizational context of MCS, Formal & Informal Control Systems; Sub-systems and Components of control systems; Sources of key variables of control systems; Identification & Types of key variables, Boundaries of Management control, Responsibility centers.

Unit: II

12 Marks

Designing Environment of Management Control Systems: Introduction; Impact of IT on Control systems. Designing control systems for managerial styles & corporate culture; Managerial behavior & control process; Approaches to Management Control Systems.

Unit: III

12 Marks

Process & Tools of control systems: Strategic Planning and its significance; Strategic Planning Process; Budget as an instrument of control systems; Advantages of budgets; Types of budget; Formulation of budgets.

Unit: IV

12 Marks

Management Control of Operations: Introduction; Information use in control of operations; Total Quality Approach in control systems; Continuous Process Improvement methods of Controlling (target costing & Benchmarking).

Unit: V

12 Marks

Behaviour in organisation: Concept, importance, Goal congruence, internal factors that influence goal congruence

Suggested Readings:

1. Management Control Systems: Joseph A. Marciariello and Kirby J Calvin, Prentice Hall of India Pvt. Ltd
2. Management Control Systems: Subhash Sharma, TATA McGraw Hill Publishing Co., Ltd
3. Modern Management Control Systems, Text & Cases: Kenneth A. Merchant, Prentice Hall of India Pvt. Ltd.

**Syllabus for
6th Semester
Bachelor of Commerce (CBCS)
Academic Year (2021-22)**

LEARNING OUTCOME

SUBJECT	LEARNING OBJECTIVES	LEARNING OUTCOME
COMM-HCC-6016: AUDITING	To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility	Learning Outcomes: After completion of the course, learners will be able to: 1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company; 2. Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company; 3. Compute and analyse accounting ratios of a company; 4. Conduct fund flow and working capital analysis; 5. Conduct cash flow analysis using cash flow reporting software.
GOODS AND SERVICE TAX: THEORY AND PRACTICE COMM-HCC-6026	To provide basic knowledge and equip students with application of principles and Provisions of Service Tax, GST, and Practical's	Learning Outcomes: After the completion of the course, the learners will be able to: 1. Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST; 2. Describe the provisions relating to levy of GST; 3. Identify exemptions for different types of goods and services and examine the various provisions of input tax credit; 4. Analyze provisions regarding penalties and interest and to prepare and file GST return on-line; 5. Understand the significant provisions of the customs law.
COMM-HDS-6016A: ADVANCED CORPORATE ACCOUNTING	Learning Outcomes: After completion of the course, learners will be able to: 1. Prepare consolidated balance sheet of holding company with one subsidiary; 2. Make accounting entries related to winding up of a company; 3. Prepare financial statements of banking companies and insurance companies; 4. Provide services to corporate	Learning Outcomes: After completion of the course, learners will be able to: 1. Prepare consolidated balance sheet of holding company with one subsidiary; 2. Make accounting entries related to winding up of a company; 3. Prepare financial statements of banking companies and insurance companies; 4. Provide services to corporate investors in preparing necessary accounts relating to investment in securities

	investors in preparing necessary accounts relating to investment in securities	
COMM-HDS-6016B: INVESTMENT MANAGEMENT	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	After completion of this course, learners will be able to: 1. Explain the basics of investment management and different investment avenues available; 2. Analyze components of risk and to measure the same; 3. Assess the value of bonds and the role of credit rating agencies; 4. Apply the techniques to manage the risk; 5. Advise how to invest in mutual funds.
COMM-HDS-6016C: INDUSTRIAL RELATIONS AND LABOUR LAWS	Objective: To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, 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. Analyze 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.
COMM-HDS-6026A PROJECT / DISSERTATION COMM-HDS-6026B PROJECT / DISSERTATION COMM-HDS-6026C PROJECT / DISSERTATION	Objective: The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.	Learning Outcomes: After completion of the course the learners will be able to: 1. Outline the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India; 2. Formulate Research Problem and Research Design; 3. Determine the sample size in consonance with the research problem and research design; 4. Collect and tabulate required primary and secondary data for analysis; 5. Prepare a report on the basis of collected data.

2021
SEMESTER –VI
COMM-HCC-6016: AUDITING
PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

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

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

1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company;
2. Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company;
3. Compute and analyse accounting ratios of a company;
4. Conduct fund flow and working capital analysis;
5. Conduct cash flow analysis using cash flow reporting software.

Contents:

Unit 1: Introduction (12 Marks)

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

Unit 2: Audit Documentation and Audit Evidence (12 Marks)

Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence

Unit 3: Audit of Companies (12 Marks)

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

Unit 4: Special Areas of Audit (12 Marks)

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

Unit 5: Corporate Governance (12 Marks)

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reform, Codes & Standards on Corporate Governance

Suggested Readings:

1. Aruna Jha, Auditing and Corporate Governance. Taxmann Publication.
2. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
3. Pankaj Garg ,Auditing & Assurance. Taxmann Publication.
4. Pankaj Roy,Auditing Oxford University Press
5. B N Tandon, S Sudharsnam & S Sundharabahu A Hand Book of Practical Auditing, 15/e, Schand publications
6. Iji Chandran & Spandana Priya C.S. Principles And Practice Of Auditing: Vikas Publication.

2021
SEMESTER –VI
GOODS AND SERVICE TAX: THEORY AND PRACTICE
COMM-HCC-6026
PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: To provide basic knowledge and equip students with application of principles and Provisions of Service Tax, GST, and Practical's

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

1. Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST;
2. Describe the provisions relating to levy of GST;
3. Identify exemptions for different types of goods and services and examine the various provisions of input tax credit;
4. Analyze provisions regarding penalties and interest and to prepare and file GST return on-line;
5. Understand the significant provisions of the customs law.

Contents:

Unit 1: Introduction to GST (15 Marks)

The Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST. Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST.

UNIT 2: Structure of GST in India: (15 Marks)

Definition of important terms used in GST Act – concept of place of supply Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual Taxable Person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier. GST Council and GST Network.

Unit 3: Registration, Levy and Collection of Tax under GST (15 Marks)

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rates structure of GST, Composition Scheme under GST, Assessment (only basic knowledge) Refunds.

Unit 4: Practical (15 Marks)

Calculation of GST (IGST, CGST & SGST), GST on Tally ERP 9- Updating / Creating a Sales Ledger: GST Sales- Updating or Creating a Purchase Ledger: GST- Purchase, Restarting Voucher Numbering for GST Transactions, Updating/Creating Party GSTIN/UIN: Creating GST Ledgers: Creating Party Ledgers for GST: Recording Purchase under GST

Recording GST Sales and Printing Invoices, Invoicing in GST (Goods & Services), Input Credit Mechanism, GST Adjustment Return Filing using Tally ERP.9

E-Way Bill in GST Setup e-Way Bill in Tally.ERP9- Invoices Exported, Voucher-wise View of e-Way Bill Report Update e-Way Bill Information in Tally.ERP9, e-Way Bill Report in Tally.ERP9,s Invoices with e-Way Bill Information, Consolidated e-Way Bill View

Suggested Readings:

1. Singhanian Vinod K. and Monica Singhanian, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,
2. Sanjeev Kumar. Systematic Approach to Indirect Taxes,
3. S. S. Gupta. Service Tax -How to meet your obligation Taxmann Publications Pvt. Ltd., Delhi,
4. Grish Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt Ltd

2021
SEMESTER –VI
COMM-HDS-6016A:
ADVANCED CORPORATE ACCOUNTING
PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objectives: The course aims to help the learners to acquire advanced knowledge of corporate accounting and to learn the techniques of preparing accounts and statements under various corporate situations.

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

1. Prepare consolidated balance sheet of holding company with one subsidiary;
2. Make accounting entries related to winding up of a company;
3. Prepare financial statements of banking companies and insurance companies;
4. Provide services to corporate investors in preparing necessary accounts relating to investment in securities

Unit 1:

12 Marks

Corporate Annual Report

Meaning, usefulness, statutory provisions, contents and disclosure of corporate information –mandatory and voluntary; Analysis with Case Study. E-filing of annual reports of companies and XBRL Filing with specific practical exercises.

Unit 2: Winding up of Companies

12 Marks

Meaning and modes of winding up; Types of winding up; Procedures of winding up; Contributories; Preferential payments; Voluntary winding up; Preparation of Liquidator's Final Statement of Account; Preparation of Statement of Affairs.

Unit 3: Accounts of Banking Companies

12 Marks

Statutory books to be maintained; Special features of Bank book keeping. Advances – its classification and provisions to be made against advances; Rebate on Bills Discounted, Income recognition; Preparation and presentation of Financial Statements of banking companies.

Unit 4: Accounts of Insurance Companies

12 Marks

Books maintained by a life insurance companies and general insurance companies. Accounts of Life insurance company – Revenue Account and Profit and loss Account and ascertainment of profit under Life insurance business; preparation of Balance Sheet using appropriate software; Accounts of general insurance business – Revenue Account, Profit and Loss Account and Balance Sheet of insurance companies.

Unit 5: Investment Accounts

12 Marks

Meaning of Investment Accounts; cum-interest, ex-interest, cum-dividend and ex-dividend. Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares. Profit and Loss prior to incorporation: Meaning of profit or loss prior to incorporation; accounting `treatment of profit or loss prior to incorporation.

Suggested Readings:

1. Goyal, V. K., & Goyal, R. (2013). Corporate Accounting. New Delhi: Phi Learning.
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2009). Corporate Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
3. . Jain, S. P., & Narang, K. L. (2016). Corporate Accounting. New Delhi: Kalyani Publishers.
4. Goyal, B. K. (2019). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publications..
5. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Scholar Tech Press.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.

2021
SEMESTER –VI
COMM-HDS-6016B:
INVESTMENT MANAGEMENT

PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

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

1. Explain the basics of investment management and different investment avenues available;
2. Analyze components of risk and to measure the same;
3. Assess the value of bonds and the role of credit rating agencies;
4. Apply the techniques to manage the risk;
5. Advise how to invest in mutual funds.

Contents

Unit 1: The Investment Environment

12 Marks

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

Unit 2: Fixed Income Securities

12 Marks

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating. Mutual Fund- concept and types; Offshore Fund, Regulation of Mutual Fund, Money market mutual funds, Regulations on Mutual Funds in India, Performance Evaluation; Derivatives- concept, types, and purpose.

Unit 3: Approaches to Equity Analysis

12 Marks

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives

12 Marks

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

Unit 5: Investor Protection

12 Marks

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

Suggested Readings

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

2021
SEMESTER –VI
COMM-HDS-6016C:
INDUSTRIAL RELATIONS AND LABOUR LAWS
PAPER CREDIT: 06 (4T+2P)

Total No. of Lectures: 60 + 30 (L+P)

Total marks=100 (T60+P20+IA20)

Objective: To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, 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. Analyze 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.

Contents:

Unit 1: Industrial Relations (IR)

12 marks

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR

Unit 2: Trade Union

12 marks

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

Unit 3: Collective Bargaining and Workers' Participation in Management

12 marks

a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining

b) Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

Unit 4: Discipline and Grievance Redressal

12 marks

Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

Unit 5:a) The Industrial Disputes Act, 1947:

12 marks

Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, 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

Suggested Readings:

1. PK Padhi, Industrial Relations and Labour Law, PHILearning
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S Venkataranam, Industrial Relations, Oxford University Press
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company

2021
SEMESTER –VI
COMM-HDS-6026
A (Accountancy), B (Finance), C (Management)
Paper Name: Dissertation/Project

PAPER CREDIT:06

Total No. of Lectures: 90 (equalize time)

Total marks=100 (W80+P20)

Objective: The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.

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

1. Outline the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India;
2. Formulate Research Problem and Research Design;
3. Determine the sample size in consonance with the research problem and research design;
4. Collect and tabulate required primary and secondary data for analysis;
5. Prepare a report on the basis of collected data.

Dissertation/Project Work

Each candidate is required to complete any one project/dissertation work related to any area of the syllabus to be evaluated by internal examiners through *viva voce* test. The project work will have to be completed following steps given below (as applicable).

- Introduction
- Objectives of the study
- Review of related literature
- Significance of the study
- Methodology
- Results/Findings
- Discussion
- Conclusion
- References/Bibliography

Group – A (ACCOUNTANCY)

COMM-HDS-6026A
PROJECT REPORT FROM THE TOPIC OF CORPORATE FINANCIAL REPORTING

Group – B (FINANCE)

COMM-HDS-6026B
PROJECT REPORT FROM THE TOPIC OF RURAL AND MICRO FINANCE

Group C (MANAGEMENT)

COMM-HDS-6026C
PROJECT REPORT FROM THE TOPIC OF CONSUMER AFFAIRS & CUSTOMER CARE