

SYLLABUS

Under Choice Based Credit System (CBCS) with Learning Outcomes-based Curriculum Framework (LOCF)

Bachelor of Commerce

2021-22 to 2023-24



SCHOOL OF COMMERCE
GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR
ODISHA, INDIA

Under Choice Based Credit System

SCHOOL OF COMMERCE

G M UNIVERSITY, AMRUTA VIHAR, SAMBALPUR

VISION

To build the School of Commerce into a centre of academic excellence with a commitment to quality education in Commerce, Management and allied fields, with a holistic approach towards a better life, environment and society.

MISSION

- Developing systems about business, industry and public services through the pursuit of excellence in commerce education, research, training and consultancy.
- Encouraging, equipping and empowering students for the promotion of entrepreneurship in rural and urban areas benefitting both the students and society at large.
- Nurturing a motivating environment for the holistic and value-based development of the students to unfold and enhance their potential and employability.
- Grooming innovative, competent and ethical future leaders capable of dealing with the dynamic and competitive business environment and its ensuing challenges.

PROGRAMME OBJECTIVES

To fulfil the Department's stated vision and mission, the syllabi of the B. Com programme have been modified to accomplish the following objectives

1.ACADEMIC EXCELLENCE	2.PROFESSIONAL EXCELLENCE	3.SOCIALLY RESPONSIBLE CITIZENS	4. VALUE BASED HOLISTIC DEVELOPMENT
<ul style="list-style-type: none">• Providing exposure to the students in the latest trends in Commerce Education through research and extension activities• Enabling them to be aware of and adapt to the contemporary developments at local, national and global levels through effective pedagogy and encouraging active involvement in both curricular and co-curricular aspects.	<ul style="list-style-type: none">• Preparing students for positions of leadership in business organisations at local, national and international levels.• Capacity building of students to assume productive roles and inculcate the habit of life-long learning.	<ul style="list-style-type: none">• Inculcating a sense of civic responsibility, social concern and commitment, and moral accountability among the students by providing a platform for their socialisation.• Exposure of students to social issues viz. consumer rights, human rights, value system, culture, scientific temper and environment, corporate social responsibilityies, ethics, governance etc.	<ul style="list-style-type: none">• Imparting quality, need- based education, sensitising the students about their changing role in the society by raising their awareness through various activities.• Focusing on the all-round development of personality of students through proper education and extra-curricular activities.

U.G. Commerce Common Syllabus, Odisha

Paper	Subject	Paper Code	Full Marks	End-term Marks	Mid-term Marks	Credit Points
	Semester I					
1.1	Environmental Science	AECC -1	100	80	20	4
1.2	Financial Accounting	CORE-1	100	80	20	6
1.3	Business Law	CORE-2	100	80	20	6
1.4	Micro Economics	GE-1	100	80	20	6
	Total		400			22
	Semester II					
2.1	Communicative English/MIL	AECC-2	100	80	20	4
2.2	Cost Accounting	CORE-3	100	80	20	6
2.3	Corporate Law	CORE-4	100	80	20	6
2.4	Macro & Indian Economy	GE-2	100	80	20	6
	Total		400			22
	Semester III					
3.1	Corporate Accounting	CORE-5	100	80	20	6
3.2	Income-tax Law and Practice	CORE-6	100	80	20	6
3.3	Management Principles and Application	CORE-7	100	80	20	6
3.4	Business Statistics	GE-3	100	80	20	6
3.5	E-Commerce	SEC-1	100	80	20	4
	Total		500			28
	Semester IV					
4.1	GST and Indirect Taxes	CORE-8	100	80	20	6
4.2	Fundamentals of Data Management (End Term Exam = 60, Practical = 25, Mid-term = 15)	CORE-9	100	60+25	15	6
4.3	Management Accounting	CORE-10	100	80	20	6
4.4	Principles of Marketing	GE-4	100	80	20	6
4.5	Entrepreneurship Development and Business Ethics	SEC-2	100	80	20	4
	Total		500			28
	Semester V					
5.1	Computerized Accounting & E-filing of Tax Returns (End Term Exam = 60, Practical = 25, Mid-term = 15)	CORE-11	100	60+25	15	6
5.2	Fundamentals of Financial Management	CORE-12	100	80	20	6
5.3	Elective I (Any one of the following)	DSE-1	100	80	20	6
	A.	Financial				

	Accounting and Finance	Markets, Institutions & Services					
	B. Banking and Insurance	Indian Banking and Insurance System					
	C. Management	Human Resource Management					
5.4	Elective II (Any one of the following)		DSE-2	100	80	20	6
	A. Accounting and Finance	Financial Statement Analysis and Reporting					
	B. Banking and Insurance	Merchant Banking and Financial Services					
	C. Management	International Business					
	Total			400			24
	Semester VI						
6.1	Auditing and Corporate Governance		CORE-13	100	80	20	6
6.2	Business Mathematics		CORE-14	100	80	20	6
6.3	Elective III (Any one of the following)		DSE-3	100	80	20	6
	A. Accounting and Finance	Fundamentals of Corporate Tax Planning					
	B. Banking and Insurance	Fundamentals of Investment					
	C. Management	Consumer Affairs and Customer Care					
6.4	Business Research Methods and Project work	End Term Exam = 50 Project = 30 Viva-voce = 20	DSE-4	100	50 30 Project 20 Viva-voce		6
	Total			400			24
	Grand Total			2600			148

COMMERCE

Honours Papers

Core course:	14 papers
Discipline-Specific Elective: –	4 papers
Generic Elective for non-commerce students:	4 papers.

(Universities can exercise the option of prescribing 2 GE in which case from the list of GEs given in the syllabus GE1 and GE2 only are to be taken.

Marks per paper - Midterm: 20 marks, End term: 80 marks, Total – 100 marks for papers without practical; for papers with Practical, the mark distribution would be 60 + 25 + 15

Credit per paper – 6

Teaching hours per paper – 50 hours + 10 hours of tutorial

School of Commerce

Gangadhar Meher University, Amruta Vihar, Sambalpur

Programme Outcomes (UG)

1. **Disciplinary Knowledge:** Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
2. **Critical Thinking:** Apply their analytical thoughts to evaluate evidence, claims, theories and arguments of the discipline; formulate coherent arguments, compiling authentic information & enabling decision-making bearing on them in the field of industry, trade and commerce.
3. **Problem-solving:** Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
4. **Communication skills:** Ability to express thoughts and ideas effectively verbal and written. Developing the capacity to listen patiently, and express thoughts and ideas effectively.
5. **Research Related Skills:** A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
6. **Co-Operative/Team Work:** Ability to work effectively and respectfully with diverse teams; facilitate or coordinate efforts within group activities; work together within a team.
7. **Multicultural competencies:** Gaining knowledge of business ethics, values and sustainability developing adaptable strategies in a fast-changing local, national and global business environment. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; capacity to work effectively in multiple socio-cultural contexts and interact respectfully with diverse social groups.
8. **Digital Literacy:** Capacity to use ICT in a variety of learning situations; demonstrate the ability to access, evaluate and use a variety of relevant information sources; use appropriate software for data analysis.

Programme Specific Objectives (PSOs)

- ✚ **PSO1:** To pursue higher education by garnering fundamental and advanced knowledge in commerce and management.
- ✚ **PSO2:** To inculcate business ethics and social responsibility.
- ✚ **PSO3:** To enhance leadership competence with professional ethics and innovation.
- ✚ **PSO4:** To employ commerce and business knowledge in environmental and socio-economic sustainability.

Mapping of Program Specific Objectives (PSOs) with Program Outcomes (POs)

0 – No relation 1- Low relation 2- Medium relation 3–High relation

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	Total
PSO1	1	3	1	1	2	1	1	1	11
PSO2	1	2	1	1	3	3	2	3	16
PSO3	1	1	3	1	1	1	1	3	12
PSO4	2	2	1	1	3	3	2	1	15
Total	5	8	6	4	8	8	6	8	62

MATCHING INDICATOR

Matching Percentage	Level Indicator
>71	3
51-70	2
<50	1

COURSES AND THEIR CORRESPONDING COLOUR SPECIFICATIONS

Employability	Entrepreneurship	Skill Development
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**MAPPING COURSE WITH PROGRAMME-SPECIFIC OUTCOMES (PSO)
AND PROGRAMME OUTCOMES IN POSTGRADUATE IN COMMERCE**

Paper Codes	Course Titles	Programme Specific Outcome (PSOs)				Programme Outcomes (POs)							
		PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
AECC 1	Environmental Science	√	√	√	√	√	√				√		
Core 1	Financial Accounting	√	√	√	√	√	√	√	√			√	
Core 2	Business Law	√	√	√	√	√	√	√	√			√	
GE 1	Micro Economics	√	√	√	√	√	√	√					
AECC 2	MIL	√	√	√	√	√	√		√				
Core 3	Cost Accounting	√	√	√	√	√	√	√	√	√	√	√	
Core 4	Corporate Law	√	√	√	√	√	√	√	√			√	
GE 2	Macro & Indian Economy	√	√	√	√	√	√	√					
Core 5	Corporate Accounting	√	√	√	√	√	√	√	√			√	
Core 6	Income Tax Law and Practice	√	√	√	√	√	√	√	√	√		√	
Core 7	Management Principles & Application	√	√	√	√	√	√	√			√	√	
GE 3	Business Statistics	√	√	√	√	√	√	√		√	√		
SEC 1	E-Commerce	√	√	√	√	√	√	√		√	√		√
Core 8	GST & Indirect Taxes	√	√	√	√	√	√	√	√			√	
Core 9	Fundamentals of Data Processing	√	√	√	√	√	√	√	√	√	√	√	√
Core 10	Management Accounting	√	√	√	√	√	√	√			√		
GE 4	Principles of Marketing	√	√	√	√	√	√	√	√		√		
SEC 2	Entrepreneurship Development Business Ethics	√	√	√	√	√	√	√				√	
Core 11	Computerised Accounting	√	√	√	√	√	√	√	√	√	√	√	√
Core 12	Fundamentals of Financial Management	√	√	√	√	√	√	√	√	√	√	√	
DSE 1	Financial Market, Institutions & Services	√	√	√	√	√	√	√		√	√		
DSE 2	Financial Statement Analysis & Reporting	√	√	√	√	√	√	√	√			√	
Core 13	Auditing & Corporate Governance	√	√	√	√	√	√	√				√	
Core 14	Business Mathematics	√	√	√	√	√	√	√			√		
DSE 3	Fundamentals of Corporate Tax Planning	√	√	√	√	√	√	√	√			√	
DSE 4	Business Research Methods and Project Work	√	√	√	√	√	√	√	√	√		√	√

(CORE – 1)

FINANCIAL ACCOUNTING

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

Unit - I. (a) Basics of Accounting

- i. Accounting as the language of business and an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information, Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures and Accounting Equation.

(b) Accounting Process

From the recording of business transactions to the preparation of trial balance including adjustments: journal, sub-division of the journal, ledger accounts, and trial balance.

Unit – II: Reporting Standards & Business Income

1. Concepts of AS, Ind AS (Indian Accounting Standards), IFRS (International Financial Reporting Standards) & XBRL (extensible Business Reporting Language)
2. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement and revenue recognition.
3. Depreciation Accounting: The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight-line method and diminishing balance method; Disposal of depreciable assets-change of the method. Salient features of Accounting Standard 6 (AS- 6) issued by ICAI.

Unit – III: Final Accounts

Capital and revenue expenditures and receipts, Preparation of financial statements of Sole Trade and Partnership Business with adjustments

Accounting for Partnership Firm: Accounting of Admission of partner, Retirement and Death of partner and Dissolution of the Partnership Firm Including Insolvency of partners

Unit – IV

- i. Hire Purchase and Instalment Systems and Accounting for Branch & Department
- ii. Concepts of operating and financial lease (theory only)
- iii. Departmental Accounting and Branch Accounting including foreign branch (Theory and Problem)
- iv. Hire purchase and Instalment System

Learning Outcomes: The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby allowing gaining easy access to this competitive business world.

Text Books Recommended

1. Financial Accounting I and Financial Accounting II: Mukherjee, Oxford University Press
2. Jain, S.P. and K.L. Narang. Financial Accounting, Kalyani Publishers, New Delhi

Suggested Readings

1. Financial Accounting, R.K. Mittal, M.R. Bansal, V.K, Global Publication.
2. Bal Ranjan Kumar, Financial Accounting – S. Chand
3. Text Book of Financial Accounting-Anil Kumar and Mariappa- Himalaya Publishing House
4. Financial Accounting - P. C. Tulsiani, Pearson Publication
5. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.
6. Bansal. K.M - Financial Accounting – Taxman Publication
7. Horngren, Introduction to Financial Accounting, Pearson Education.
8. Maheshwari, S.N. and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
10. N. Godwin and D. Sanyal, Financial ACCT, Cengage Learning

Course Outcomes

CO1	Define accounting, and accountancy and process of accounting. Explain various concepts and conventions.
CO2	Explain the different concepts of AS, Ind AS, IFRS, Business income and depreciation.
CO3	Practical solutions for the preparation of Final accounts and Accounts for Partnership firms.
CO4	Differentiate between Hire Purchase and Installment purchase. Practical aspects of Branch, Departmental, Hire Purchase and Lease accounting.
CO5	To assess & evaluate accounting as a business language.

Program Outcomes Relevant to the Course

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
PO8	Digital Literacy: Capacity to use ICT in a variety of learning situations; demonstrate the ability to access, evaluate and use a variety of relevant information sources; use appropriate software for data analysis

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO3	PO5	PO8
CO1	3	2	1	1	3	3	3	3
CO2	3	2	2	2	3	3	3	3
CO3	2	2	1	2	3	3	3	3
CO4	2	3	2	2	3	3	2	3
CO5	2	3	3	3	2	2	2	1

(CORE – 2)

BUSINESS LAW

Objective: *The objective of the course is to impart basic knowledge of the important business laws along with relevant case laws.*

Unit I: The Indian Contract Act, 1872

- i. Contract – meaning, characteristics and kinds, Essentials of a valid contract
- ii. Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
- iii. Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)
- iv. Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
- v. Legality of objects and Consideration
- vi. Void and Voidable agreements – Definition, Types and Distinction
- vii. Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract
- viii. Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges

Unit II: The Sale of Goods Act, 1930

- i. Contract of sale, meaning and difference between sale and agreement to sell
- ii. Conditions and warranties
- iii. Transfer of ownership in goods including sale by a non-owner
- iv. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer

Consumers Protection Act, 1986 and the Right to Information Act

- a. Objectives and features of the Consumers Protection Act
- b. Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person
- c. Unfair trade practices: Consumer Protection Council (Central, State and District constitutions and objectives)

Unit III: Partnership Laws

- A. The Partnership Act, 1932: Definition – Partner, Partnership; Nature and Characteristics of Partnership; Types of Partners; Registration of a Partnership Firms and consequences of non-registration; Rights and Duties of Partners; Dissolution of firms – meaning and grounds
- B. The Limited Liability Partnership Act, 2008: Definition; Salient Features of LLP; Advantages and disadvantages of LLP; Differences between LLP and Partnership, LLP and Company; Incorporation of LLP

Unit IV: The Negotiable Instruments Act 1881

- i. Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)
- ii. Endorsement: Meaning and Types of Endorsement
- iii. Holder and Holder in Due Course, Privileges of Holder in Due Course.
- iv. Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting
- v. Discharge of Negotiable Instruments: Meaning and Modes

Learning Outcomes: *The students would be able to deal with the legal aspects of different business situations.*

Text Books Recommended

1. Business Law, Garg K.C., Saareen, Sharma, Kalyani Publishers
2. Kumar, R. Legal Aspects of Business, Cengage Learning

Suggested Readings:

1. Arora Sushma – Business Law – Taxmann Publication
2. A Book of Business Laws-Jena B and Mohapatra-Himalaya Publishing House
3. Business Law, Ashok Sharma, V.K. Global Publication.
4. Business Laws: Das & Roy, Oxford University Press
5. Business Law- S K Matta, Geetika Matta, Vrinda Publications (P) Ltd
6. Business Law - Tejpal Singh, Pearson Publication
7. Kuchhal, M.C. and Vivek Kuchhal, Business Law, Vikas Publishing House, Delhi.
8. Tulsian, P.C, Business Law, S. Chand
9. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.

Course Outcomes

CO1	Define different terms related to the Indian Contract Act, of 1872. Understanding different provisions of general and special contracts.
CO2	Explain the process of sale, transfer of ownership, and unpaid seller. Explain various rights and duties of consumers and provisions of the Consumer Protection Act.
CO3	Practical aspects of modus operandi of Partnership firms and LLP in India
CO4	Differentiate LLP, Partnership and company. Explain various provisions of the Negotiable Instrument Act.
CO5	To assess & evaluate the legal aspects of business organizations working in India.

Program Outcomes Relevant to the Course

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO 2	Critical Thinking: Apply their analytical thoughts to evaluate evidence, claims, theories and arguments of the discipline; formulate coherent arguments, compiling authentic information & enabling decision-making bearing on them in the field of industry, trade and commerce.
PO 3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO 5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
PO 8	Digital Literacy: Capacity to use ICT in a variety of learning situations; demonstrate the ability to access, evaluate and use a variety of relevant information sources; use appropriate software for data analysis.

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PO1	PO2	PO3	PO5	PO8	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	3	3	2	1	1
CO2	3	3	3	3	3	3	2	2	2
CO3	3	3	1	3	3	2	2	1	2
CO4	3	3	2	2	3	2	3	2	2
CO5	2	2	3	2	1	2	3	3	3

(Core-3)

COST ACCOUNTING

Objective: *To acquaint the students with basic concepts used in cost accounting, and various methods involved in cost ascertainment.*

Unit- 1: Introduction to Cost Accounting: Meaning, concept, scope, objectives, principles, importance and limitations of cost accounting; Implementation of costing system; Methods & Techniques of costing; Cost concepts and Cost Sheet, Job costing and Batch Costing.

Unit – II: Accounting for Material: Concept and technique of accounting for material; Methods of pricing of materials issues – FIFO, LIFO and Average; Treatment of material losses; Techniques of material control – level setting, Economic Ordering Quantity, ABC Analysis, VED Analysis, Perpetual inventory system, & Just-In-Time.

Unit – III: Accounting for Labour: Accounting for labour cost, control procedure, labour turnover, idle time, overtime, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor’s Differential piece wage plan.

Accounting for Overheads: Classification, Allocation & Apportionment of production overheads; Re-apportionment of Service department overheads; Absorption of overheads, methods of absorption – actual and predetermined rates, blanket and multiple rates, choice of an overhead absorption rate; Administration, selling and distribution overheads; under absorption and over absorption of overheads.

Unit – IV: Methods of Costing: Contract costing: Features and procedure of contract costing, uncompleted contract profit determination, Escalation clause, cost-plus contracts. Process costing: Meaning and characteristics of Process costing, Procedure for process costing, treatment of process losses and wastages.

Learning Outcome: After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.

Text Books Recommended

1. Cost Accounting-Arora MN A- Himalaya Publishing House
2. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.

Suggested Reading

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
2. Cost accounting, S.P. Gupta/ A Sharma- V.K. Global Publishing Pvt. Ltd.
3. Cost & Management Accounting I: Mitra, Oxford University Press.
4. Cost & Management Accounting, Taxmann Publications
5. Colin Drury, Management and Cost Accounting, Cengage Learning

6. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
7. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
8. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
9. Cost Accounts - Datar and Rajan, Pearson Publication

Course Outcomes

CO1	Define different terms related to Cost Accounting, Methods and Techniques of Costing.
CO2	Explain the various techniques and methods related to Material issues and control.
CO3	Practical aspects of Labour wage and Bonus payment system. Allocation, apportionment and re-apportionment of Overheads.
CO4	Computation of total cost and profit using various methods of costing.
CO5	To assess & evaluate the applicability of various costing methods for cost control and reduction.

Program Outcomes Relevant to the Course

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO 2	Critical Thinking: Apply their analytical thoughts to evaluate evidence, claims, theories and arguments of the discipline; formulate coherent arguments, compiling authentic information & enabling decision-making bearing on them in the field of industry, trade and commerce.
PO 3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO 5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PO1	PO2	PO3	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	3	2	1	1
CO2	3	3	3	3	3	2	2	2
CO3	3	3	1	3	2	2	1	2
CO4	3	3	2	2	2	3	2	2
CO5	2	2	3	2	2	3	3	3

(Core-4)

CORPORATE LAWS

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.*

Unit - I: Introduction to Company

Meaning and Definition – Features, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company.

Formation of a Company

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Mis-statement in prospectus and its consequences.

Unit - II: Company Administration

Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole-time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

Unit - III: Share Capital & Debenture

Share and Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Demat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend and distribution of dividend.

Unit - IV: Corporate Meetings

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E-voting, Video Conferencing.

Learning Outcomes: *Students would acquire knowledge about the legal framework and the ways and means to deal with the legal aspects of different situations in the corporate sector.*

Text Books Recommended

1. Corporate Laws-Maheswari, Maheswari- Himalaya Publishing House
2. Corporate Law, Ashok Sharma, V.K. Global Publishing Pvt. Ltd., New Delhi

Suggested Readings

1. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
2. Corporate Law, Gupta, Garg, Dhingra, Kalyani Publication
3. Company Law: Roy & Das, Oxford University Press.
4. Kumar, R., Legal Aspects of Business, Cengage Learning
5. Corporate Law– S K Matta, Geetika Matta, Vrinda Publications (P) Ltd
6. Arora & Banshal, Corporate Law – Vikash Publication
7. Gogna, P.P.S – Company Law, S. Chand
8. MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot. (Publishers).
9. GK Kapoor& Sanjay Dhamija, Company Law, Bharat Law House.

Course Outcomes

CO1	Define different terms, Corporate Laws.
CO2	Explain the various types of companies and the formation of the company. AOA and MOA of the company.
CO3	Practical aspects of issues of share and debenture.
CO4	Procedure and provisions relating to corporate meetings.
CO5	To assess & evaluate the procedure of formation and operation of corporates in India.

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO 4	Communication skills: Ability to express thoughts and ideas effectively verbal and written. Developing the capacity to listen patiently, and express thoughts and ideas effectively.
PO 5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
PO 7	Multicultural competencies: Gaining knowledge of business ethics, values and sustainability developing adaptable strategies in a fast-changing local, national and global business environment. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; capacity to work effectively in multiple socio-cultural contexts and interact respectfully with diverse social groups.

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PO1	PO4	PO5	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	2	1	1
CO2	3	3	3	3	3	2	2	2
CO3	3	3	3	2	2	2	1	2
CO4	3	3	2	1	2	3	2	2
CO5	2	2	2	3	2	3	3	3

(Core-5)

CORPORATE ACCOUNTING

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

Unit – I

Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return Company – Issue of Shares – issue, forfeiture, reissue, issue other than cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of Right and Bonus Share – Rules,

Accounting for debentures: Issue of debenture, Underwriting of shares and debentures: Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting of Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period, Accounting for ESOP and Accounting of ESPS.

Unit – II: Redemption of Preference shares & Debentures

Buy Back of Securities: meaning, rules and accounting.

Redemption of Preference Shares: Rules and Accounting (with and without Bonus Shares); Redemption of Debenture – Important Provisions, Redemption of debenture Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

Unit – III: Company's Final Accounts

Introduction to Schedule III of Companies Act 2013; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet. (Tax on net profit without recognizing deferred tax)

Valuation of Goodwill & Shares

- **Goodwill** – Valuation using different methods, i.e., Average Profit, Super Profit, Capitalization and Annuity.
- **Shares** – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value

Unit – IV: Liquidation

Meaning of liquidation, modes of winding up, consequences of winding up, statement of affairs, liquidator's final statement of account, list 'B' contributories

Learning Outcomes: This paper can provide conceptual clarity about the techniques to prepare financial statements of companies along with accounting treatment of various situations viz. floating of shares, amalgamation and liquidation of companies.

Text Books Recommended

1. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
2. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

Suggested Readings

1. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
2. Corporate Accounting, R.K. Mittal? S. Ahuja- V .K. Global Pub. Pvt. Ltd, New Delhi.
3. Corporate Accounting – Anil Kumar, Mariappa- Himalaya Publishing House
4. Tulsian, P.C, Corporate Accounting, S. Chand
5. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
6. Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House

Course Outcomes

CO1	Define the Final Accounts of Companies and list out the various provisions of Companies act in detail including corporate sectors & others.
CO2	Explain the different concepts of reconstruction of capital structure in the companies such as Amalgamation, Absorption and Reconstruction & its accounting treatment.
CO3	Practical solutions for preparation of consolidated balance sheet of holding company & preparation of Liquidator's final statement of accounts at the time of winding up of the companies.
CO4	Differentiate between the preparation of books of account in Banking companies & Insurance companies as per their provisions. Analyze the guidelines of RBI for the compilation of financial statements, and preparation of Final accounts of Banking Companies including preparation of relevant schedules.
CO5	To assess & evaluate the quantitative performance of companies' growth like market performance, earning capacity, dividend payable, risk & composition of capital structure etc.

Program Outcomes Relevant to the Course

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO 4	Communication skills: Ability to express thoughts and ideas effectively verbal and written. Developing the capacity to listen patiently, and express thoughts and ideas effectively.
PO 5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
PO 7	Multicultural competencies: Gaining knowledge of business ethics, values and sustainability developing adaptable strategies in a fast-changing local, national and global business environment. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; capacity to work effectively in multiple socio-cultural contexts and interact respectfully with diverse social groups.

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PO1	PO3	PO4	PO5	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	2	1	1
CO2	3	3	3	3	3	3	2	2	2
CO3	3	2	3	3	3	2	2	1	2
CO4	3	3	3	2	3	2	3	2	2
CO5	2	2	2	2	1	2	3	3	3

(Core-6)

INCOME TAX LAW AND PRACTICE

Objective: *To provide basic knowledge and equip students with the application of principles and provisions of the Income Tax Act 1961.*

Unit I:

- a) **Basic Concepts and Definitions under IT Act:** Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance and Tax planning
- b) Residential Status and Incidence of Tax, Residential status of all persons except company
- c) Incomes which do not form part of Total Income Except section 10AA.
- d) Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there is both agricultural and non-agricultural income.

Unit II: Heads of Income and Provisions governing Heads of Income

- a) Income from Salary
- b) Income from House property

Unit III: Heads of Income and Provisions governing Heads of Income

- a) Profits and Gains of Business and Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)
- b) Capital Gains: Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.
- c) Income from Other Sources: Basis of charge excluding deemed dividend

Unit IV: Income of other Persons included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.

- a) Set off and Carry Forward of Losses
Mode of set off and carry forward, inter source and head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.
- b) Deductions from Gross Total Income
Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U
- c) Rebate u/s 87A

Computation of Total Income and Tax Payable

- a) Rate of tax applicable to individual assessee
- b) Computation of tax liability of an individual
- c) Provision for Filing of Return Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN
- d) Assessment of Return Self - Assessment u/s140A, Summary assessment u/s 143(1),Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144.
- e) Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee)
- f) Interest & Fees Section 234A, 234B, 234C, 234F
- g) TDS Provisions regarding TDS from salary, interest on securities, horse racing, and lottery.

Learning Outcomes: *This paper will provide an understanding of various provisions of the Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purposes.*

Text Books Recommended

1. Gour and Narang, Income tax: Law and practice, Kalyani Publishers
2. Dr Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of tax,
3. Taxmann Publication Pvt. Ltd, New Delhi. Latest version.

Suggested readings:

1. Income tax Law and practice, Makta Jain/ Rakesh Jain, V.K. Global Pub. Pvt. Ltd., New Delhi
2. Income Tax Law and Practice -Saha, Dash- Himalaya Publishing House.
3. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
4. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

Course Outcomes:

CO1	Define various concepts related to the Income Tax Act, of 1961 including residential status, the incidence of income and agricultural income.
CO2	Explain the different concepts and processes of calculation of taxable income from salary and house property.
CO3	Practical solutions calculation of taxable income under different heads like PGBP, capital gain and other sources.
CO4	Differentiate between various deductions and provide direction for using them in the right context.
CO5	To assess & evaluate the process of calculating total taxable income and taking proper deductions.

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO 3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO 5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
PO 7	Multicultural competencies: Gaining knowledge of business ethics, values and sustainability developing adaptable strategies in a fast-changing local, national and global business environment. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; capacity to work effectively in multiple socio-cultural contexts and interact respectfully with diverse social groups.

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PO1	PO3	PO5	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	2	1	1
CO2	3	3	3	3	3	2	2	2
CO3	3	2	3	3	2	2	1	2
CO4	3	3	2	3	2	3	2	2
CO5	2	2	2	1	2	3	3	3

(Core-7)

MANAGEMENT PRINCIPLES & APPLICATIONS

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

Unit-I: Introduction

Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills

Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioural Science Approach; Modern School; System approach and Contingency approach

Unit-II: Planning

Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

Organizing

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation-need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors

Unit-III: Directing and Staffing:

Directing: concepts, importance of directing, Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and Blake & Mouton's Model.

Staffing: concepts, importance

Unit- IV: Motivation, Co-ordination and Control

Motivation: Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

Coordination: concepts, importance, principles and implementation techniques. **Control:** concepts, importance and tools of control.

Learning Outcomes: *Students would be able to make use of different management principles in the course of decision-making in different forms of business organizations.*

Text Books Recommended

1. Pany Tushar K, Management Principles and Application, Kalyani
2. Prasad, L.M. Principles and Practice of Management, Sultan Chand

Suggested Readings:

1. Sharma Gupta, Management: Principles and application, Kalyani Publishers
2. R. K. Singhal, Management Principle and application, V.K. Global Pub. Pvt. Ltd, New Delhi.
3. Management Principles and Applications-Jhunjhunwala J Mohanty- Himalaya Publishing House
4. Principles of Management: Mitra, Oxford University Press.
5. Griffin, R.W. – Management: Principles& Practices, Cengage Learning
6. Gupta R.N - Principles & Practice of Management – S. Chand
7. A K Jha, Management Principles and Application - Vrinda Publications (P) Ltd.
8. Chandan J.S – Management Concepts of Strategy – Vikash Publication
9. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
10. TN Chhabra, Management Concepts and Practice, DhanpatRai & Co. (Pvt. Ltd.), NewDelhi
11. Peter F Drucker, Practice of Management, Mercury Books, London

Course Outcomes

CO1	Define various concepts related to management
CO2	Explain the different concepts of reconstruction of capital structure in the companies such as Amalgamation, Absorption and Reconstruction & its accounting treatment.
CO3	Practical solutions for preparation of consolidated balance sheet of holding company & preparation of Liquidator's final statement of accounts at the time of winding up of the companies.
CO4	Differentiate between the preparation of books of account in Banking companies & Insurance companies as per their provisions. Analyze the guidelines of RBI for the compilation of financial statements, and preparation of Final accounts of Banking Companies including preparation of relevant schedules.
CO5	To assess & evaluate the quantitative performance of companies' growth like market performance, earning capacity, dividend payable, risk & composition of capital structure etc.

Program Outcomes Relevant to the Course

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO 3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO 5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
PO 7	Multicultural competencies: Gaining knowledge of business ethics, values and sustainability developing adaptable strategies in a fast-changing local, national and global business environment. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; capacity to work effectively in multiple socio-cultural contexts and interact respectfully with diverse social groups.

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PO1	PO3	PO5	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	2	1	1
CO2	3	3	3	3	3	2	2	2
CO3	3	2	3	3	2	2	1	2
CO4	3	3	2	3	2	3	2	2
CO5	2	2	2	1	2	3	3	3

(Core-8)

GST & INDIRECT TAX

Objective: *The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which was, implemented in 2017 under the notion of One Nation, One Tax and One Market and to acquaint students with basic provisions of GST Law and basic working knowledge.*

Unit I- Introduction to Goods and Services Tax (GST)

Introduction to GST: Introduction, Constitutional provisions regarding Taxation In India, Pre-GST Indirect Taxation Structure in India, What is GST, Need for GST in India, Overview and Genesis of GST IN INDIA, GST objectives, **Scope of GST**, Salient features of GST, GST and Centre-State Financial Relations, The Constitution (122nd Amendment) Bill, Constitutional Amendments required for the introduction of GST Indirect Taxes subsumed Post- GST: Principles for subsuming taxes under Goods & Services Tax (GST) in India, Indirect Taxes and Levies subsumed in GST, Events that have led to the introduction of GST.

DUAL GST: Benefits of Dual GST, Structure of Dual Model of GST, Key Features of Dual Model of GST, Benefits of implementing GST, CENTRAL GST – STATE / UNION TERRITORY GST – INTEGRATED GST and GST Cess, Pre-GST Regime Vs. GST Regime, Indirect Taxes

Unit II- GST ACTS: (Structure & Terminology)

Salient features of CGST Act, SGST Act (Odisha State), IGST Act, Meaning and Definition of various terms used under GST

(Coverage- Provisions and Illustration)

PROCEDURE RELATING TO LEVY OF, COLLECTION AND EXEMPTION FROM, TAX

PROCEDURE RELATING TO LEVY OF, COLLECTION AND EXEMPTION FROM, TAX: (CGST & SGST) - Meaning and Scope of 'Supply' under GST Law, Taxable Person, Time of supply, Place of supply and Value of supply. Computation of Taxable Value and Tax Liability, Composition scheme; INPUT TAX CREDIT; PROCEDURE RELATING TO LEVY, COLLECTION AND EXEMPTION OF IGST; PAYMENT OF TAX, TCS, TDS; PRACTICAL PROBLEMS. (Coverage- Provisions and Illustration)

Unit III- Registration, Returns and Assessment

REGISTRATION - Persons liable for registration, Persons not liable for registration, Types: Compulsory registration, Voluntary registration, Deemed registration - Procedure for registration, Special provisions for Casual taxable persons and Non-resident taxable persons; **CLASSIFICATION OF GOODS & SERVICES**- HSN, SAC; **TAX INVOICE AND OTHER SUCH INSTRUMENTS IN GST** - Debit Note, Credit Note, Vouchers, Invoice; **ACCOUNTS AND RECORDS**; **RETURN**- Process of Return Filing, Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return; **REFUND**; **OFFENCES AND PENALTIES**; **ASSESSMENT**; **AUDIT**; **APPEALS AND REVISION**.

Unit IV- GST Council and Regulatory Framework

GST COUNCIL: Structure, Powers and Functions. Provisions for amendments; **ROLE OF CBEC**; Division of Administrative Powers; **GST AND TECHNOLOGY**- GST Network, GST ECO SYSTEM, GSP, ASP; **NATIONAL ANTI-PROFITEERING AUTHORITY IN GST**; **COMPLIANCE RATING**.

Text Books Recommended

1. Swain AK & Agrawal – GST: Concepts and Applications, Himalayan Publishing House.
2. GST Manual: Taxman’s Publication Ltd., New Delhi.

Suggested Books:

1. GST and Indirect Taxes, Sanjeet Sharma, V.K. Global Pub. Pvt. Ltd, New Delhi.
2. Mishra, Padhi and Bera – Text Books on GST & Practice, Vikash Publishing House Pvt. Ltd. New Delhi.

Course Outcomes

CO1	Define various concepts related to GST and describe the implementation of GST in India.
CO2	Explain the procedure of levy, collection, and exemption of tax and various acts governing them.
CO3	Practical solutions for registration and return and assessment
CO4	Differentiate between various deductions and provide direction for using them in the right context.
CO5	To assess & evaluate the process of calculating total taxable income and taking proper deductions.

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO 3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO 5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
PO 7	Multicultural competencies: Gaining knowledge of business ethics, values and sustainability developing adaptable strategies in fast-changing local, national and global business environments. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; capacity to work effectively in multiple socio-cultural contexts and interact respectfully with diverse social groups.

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PO1	PO3	PO5	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	2	1	1
CO2	3	3	3	3	3	2	2	2
CO3	3	2	3	3	2	2	1	2
CO4	3	3	2	3	2	3	2	2
CO5	2	2	2	1	2	3	3	3

(Core-9)

FUNDAMENTALS OF DATA MANAGEMENT

Unit I: Word Processing

Working with word documents- Editing text, Finding and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; 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

Preparing Presentations

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

Unit II: Spreadsheet and its Business Applications

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; handling operators in formulas, Projects involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table

Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

Creating Spreadsheet in the area of Loan and Lease statements; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

Unit III: Database Management System

Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, and Introduction to SQL through Basic Commands. Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, managing the data records of Employees, Suppliers and Customers

Unit IV: Website Designing

Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Text Books Recommended

1. Coronel and Rob, Database Principles, Cengage Learning
2. Fundamentals of Data Management –Saha RG- Himalaya Publishing House

Suggested Readings

1. Thareja, IT & Application, Oxford
2. Aurora, Computer Fundamentals, Vikash
3. Sinha & Sinha, Fundamentals of Computers, BPB Publications
4. Dhar, P., Fundamental of IT and Its Application in Business, APH

Practical Aspects

- Preparation of Project reports and business letters using MS Excel and its various features
- Preparing PPT using MS PowerPoint for presentations
- Using MS Excel for various data analysis, Graphical Representation of Data, and pivot tables and their analysis
- Maintenance of accounting data records and its management by applying DBMS
- Practical application of various web designing tools

Course Outcomes:

CO1	Define various concepts related to MS Word and prepare a presentation
CO2	Explain the various functions of spreadsheets.
CO3	Practical solutions for problems related to database management
CO4	Designing website
CO5	To assess & evaluate the process of DBMS and website designing.

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO 3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO 5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
PO 8	Digital Literacy: Capacity to use ICT in a variety of learning situations; demonstrate the ability to access, evaluate and use a variety of relevant information sources; use appropriate software for data analysis

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PO1	PO3	PO5	PO8	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	2	1	1
CO2	3	3	3	3	3	2	2	2
CO3	3	2	3	3	2	2	1	2
CO4	3	3	2	3	2	3	2	2
CO5	2	2	2	1	2	3	3	3

(Core-10)

MANAGEMENT ACCOUNTING

Objective: *To acquaint the students with basic concepts of management accounting, and a basic understanding of tools and techniques used for managerial decision-making.*

Unit I: Management Accounting: Meaning, nature, scope, and importance of management accounting; Role of management accounting; management accounting vs. financial accounting; Role of management accounting in modern business; Tools and techniques of management accounting.

Unit II: Ratio Analysis & Cash Flow Statement

Ratio Analysis: Meaning and utility of ratios; significance of Ratio analysis; Classification of Ratios – Profitability ratios, Efficiency Ratios, Liquidity Ratios, Solvency Ratios; Advantages and limitations of Ratio Analysis.

Cash flow Statements:

Cash Flow Statements: Meaning and utility of Cash flow statements; Preparation of Cashflow statements – Indirect method; Limitations of Cash flow statements; Cash flow statements vs. Funds flow statements. (Reference to Revised AS-3 and Ind AS-7)

Unit III: Absorption & Marginal Costing: P/V Ratio, Break-even analysis, Margin of safety, angle of incidence; Marginal and differential costing as a tool for decision making – make or buy, change of product mix, exploring new markets, shut down decisions.

Unit IV: Budgeting & Standard Costing: Concept of budget and budgetary control; objectives, merits and limitations of the budgetary system; Master budget, Functional budget, Fixed and Flexible budgets; Zero-based budgeting. Standard Costing & Variance Analysis: Meaning of standard cost and standard costing, Advantages and disadvantages of standard costing and variance analysis: Material, Labour, & Overhead.

Learning Outcome: *After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and making managerial decisions.*

Text Books Recommended

1. Management Accounting, S swain/ S.P. Gupta/ A Sharma, V.K. Global Pub. Pvt. Ltd.,
2. Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting.
3. Prentice Hall.

Suggested Reading:

1. Jain & Narang, Management Accounting, Kalyani Publications
2. Management Accounting-M Wilson- Cost Accounting-Jena B, Bal S and Das A-Himalaya Publishing House
3. Narasimhan M.S., Management Accounting, Cengage Learning
4. Cost & Management Accounting, Taxmann Publications
5. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
6. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.
7. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
8. Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing

Course Outcomes:

CO1	Define management accounting and explain various concepts and conventions.
CO2	Explain the different ratio and their applicability. It also explains the cash flow statement.
CO3	Practical solutions to problems related to absorption and marginal costing.
CO4	Differentiate between various types of costing. Creating various budgets.
CO5	To assess & evaluate the managerial aspect of accounting.

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO 3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO 5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
PO 7	Multicultural competencies: Gaining knowledge of business ethics, values and sustainability developing adaptable strategies in a fast-changing local, national and global business environment. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; capacity to work effectively in multiple socio-cultural contexts and interact respectfully with diverse social groups.

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PO1	PO3	PO5	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	2	1	1
CO2	3	3	3	3	3	2	2	2
CO3	3	3	3	3	2	2	1	2
CO4	3	3	2	3	2	3	2	2
CO5	2	2	2	1	2	3	3	3

(Core-11)
COMPUTERIZED ACCOUNTING & E-FILING OF TAX RETURNS

Unit - I: Computerized Accounting Package: Using Generic Software

- a) Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple Godown handling, Transfer of materials across go-downs, Bank Reconciliation
- b) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls
- c) Payroll Accounting
- d) TDS, GST
- e) Back up & Restore Export and Import data

Unit II: Designing a Computerized Accounting System

- a) Introduction to DBMS Package – Table, Query, Form and Report
- b) Designing Computerized Accounting System using DBMS Package Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and Balance Sheet with Form wizard and Report
- c) Designing a Payroll System for Accounting using Form, Query, and Report

Unit-III: E-filing of Tax return

- a) Preparation and submission of online form 10E [Relief u/s 89(1)] (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual Taxpayers [e-filing without using DSC and with using DSC, EVC]
- b) View from 26AS, Upload return, View e-file returns, e-verification
- c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- d) E-Pay tax (Challan No./ITNS 280, ITNS 281)
- e) Preparation and submission online form 10E [Relief u/s 89(1)]

Text Books Recommended

1. Software: Singhania, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
2. Book of Computerized Accounting and E Filing of Tax Returns-Mohanty R, Dash ALN- Cost Accounting-Jena B, Bal S and Das A- Himalaya Publishing House

Suggested Readings

1. Software: “Excel Utility”, incometaxindiaefiling.gov.in

Practical Aspects:

- Creation of company and ledger accounts, voucher entries, payroll accounting, & data management in accounting software packages including TDS and GST
- Use of DBMS Package for various accounting databases, designing of Payroll and report generation
- Preparation and submission of online Income Tax Returns, E-payment of tax, E-e verification of returns, and viewing of 26AS.

Course Outcomes

CO1	Understanding computerized accounting using generic software. Learning to create company and ledger accounts, voucher entries, payroll accounting, & data management in accounting software packages including TDS and GST.
CO2	Understanding DBMS Package. Practical aspects of using DBMS Package for designing computerized accounting system.
CO3	Practical aspects of designing Payroll System, and report generation using DBMS Package.
CO4	Practical aspects of e-filing of taxes
CO5	Practical aspects of e-payment of taxes

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO2	Critical Thinking: Apply their analytical thoughts to evaluate evidence, claims, theories and arguments of the discipline; formulate coherent arguments, compiling authentic information & enabling decision-making bearing on them in the field of industry, trade and commerce.
PO3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO6	Co-Operative/Team Work: Ability to work effectively and respectfully with diverse teams; facilitate or coordinate efforts within group activities; work together within a team.
PO8	Digital Literacy: Capacity to use ICT in a variety of learning situations; demonstrate the ability to access, evaluate and use a variety of relevant information sources; use appropriate software for data analysis

(Core-12)

FUNDAMENTALS OF FINANCIAL MANAGEMENT

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

Unit – I: Introduction & Basic Concepts

Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, Role of Chief Financial Officer. The financial environment in which a firm has to operate, Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity. Risk-return relationship (concepts only)

Unit – II: Sources of Finance and Cost of Capital/ Financing Decisions

Different sources of finance; long-term and short-term sources, Cost of capital: concept, the relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after-tax weighted average cost of capital, marginal cost of capital (its computation).

Unit – III: Capital Expenditure Decisions / Long-term Financial Decisions & Dividend Decisions

Capital Expenditure Decisions / Long-term Financial Decisions

Objectives of Capital Budgeting Process, Concept of Cash flow, Methods of term investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods)

Dividend Decisions

Meaning, Nature and Types of Dividend, the concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model

Unit – IV: Working Capital Management/ Liquidity Management

Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating to Current Assets – Conservative, Aggressive and Balanced, Various sources of finance to meet working capital requirements

Learning Outcome: After the completion of this paper, students will be able to understand finance in a better way giving them insight into practical management of long and short finance for real business houses.

Text Books Recommended

1. Rostogi, Fundamentals of Financial Management, Taxmann Publications
2. Fundamental of Financial Management, Sharma, Gupta, Kalyani Publishers, **New Delhi.**

Suggested Readings

1. Fundamentals of Financial Management, Vandana Dangi, V.K. Global Pvt. Ltd., New Delhi
2. Parasuraman – Financial Management: A Step-by-Step Approach, Cengage Learning
3. Pandey, I.M. Financial Management. Vikas Publications.
4. Financial Management, Himalaya Publishing House
5. Bhalla V.K – Financial Management – S. Chand
6. Horne, J.C. Van and Wackowich. Fundamentals of Financial Management. 9thed. New Delhi Prentice Hall of India.

Course Outcomes

CO1	Have a deeper understanding of the objectives of financial management and enable the students to access the proper sources of finance for the business.
CO2	Enable the students to evaluate the finance plans based on the cost of capital and to acquaint a deeper knowledge of leverages to arrive at a better finance decision.
CO3	Equip the students to construct an optimal capital structure through the conceptual knowledge of capital structure theories and enable them to make better dividend decisions.
CO4	Impart a deeper understanding of working capital management to avail adequate working capital for business functions.
CO5	Apply financial knowledge/skills and an ethical compass to guide business decisions in academic simulations or real-world professional environments.

(Core-13)

AUDITING AND CORPORATE GOVERNANCE

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

Unit-I Auditing:

Introduction, Meaning, Objects, 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-II 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

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; Standard on Auditing (SA); Relevant Case Studies/Problems;

Unit-III

Corporate Governance: Conceptual Framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in Various Corporate Failures. Codes & Standards on Corporate Governance

Unit-IV

Corporate Social Responsibility (CSR): Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees

Learning Outcome: *At the end of the paper students will have detailed knowledge about the principles and techniques of audit following current legal requirements and as per the guidelines of different statutory authorities.*

Text Books Recommended

1. Gupta, Kamal and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
2. Auditing and corporate governance, Pradeep Kumar, Klayani Publishers, New Delhi.

Suggested Readings:

1. Auditing and corporate governance, A. Sharma, V.K. Global Pvt. Ltd., New Delhi
2. SATHEESH KUMAR Corporate Governance, Oxford University Press.
3. Shikha, N. and Sharma, G. Corporate Governance in India: Principles and Policies, CENGAGE Learning
4. Jha, Aruna. Auditing. Taxmann.
5. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Auditing. S. Chand and Co. Ltd., New Delhi.
6. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
7. Singh, A. K. and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
8. Alvin Arens and James Loebbecke, Auditing: an Integrated Approach
9. MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
10. Khanka – Business Ethics & Corporate Governance – Vikash Publication
11. Auditing Principles and Techniques- S. K. Basu, Pearson Publication

Course Outcomes

CO1	Define various terms related to the auditing procedure
CO2	Explain the audit procedure of Limited companies and special areas of audit.
CO3	Practical aspects of corporate governance.
CO4	Applying the provision of CSR in the Companies Act, 2013
CO5	Creating a corporate governance model

Program Outcomes Relevant to the Course

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills on the subject of the streams of Commerce.
PO2	Critical Thinking: Apply their analytical thoughts to evaluate evidence, claims, theories and arguments of the discipline; formulate coherent arguments, compiling authentic information & enabling decision-making bearing on them in the field of industry, trade and commerce.
PO3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO6	Co-Operative/Team Work: Ability to work effectively and respectfully with diverse teams; facilitate or coordinate efforts within group activities; work together within a team.

(Core-14)

BUSINESS MATHEMATICS

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

Unit I Matrices and Determinant

Algebra of matrices., The inverse of a matrix, Matrix Operation – Business Application Solution of the system of linear equations (having a unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule.

Unit II Calculus

Calculus I

Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic functions. Concepts of limit and continuity of a function, Concept and rules of differentiation, Maxima and Minima involving second or higher-order derivatives

Calculus II

Integration: Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions, definite integration, finding areas in simple cases, and Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales and the Learning Curve.

Unit III Mathematics of Finance

Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, and perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets (General annuities to be excluded)

Unit IV Linear Programming (Use of Excel Spreadsheet & other Mathematical Software)

Formulation of linear programming problems (LPP): Graphical solution to LPPs. Cases of unique and multiple optimal solutions, Unbounded solutions and infeasibility, Solutions to LPPs using Simplex method – maximization and minimization cases, PERT and CPM (simple Problem)

Learning Outcome: *After reading this subject the students will be able to understand basic concepts in the areas of business calculus and financial mathematics and to connect acquired knowledge with practical problems in economic practice.*

Text Books Recommended

1. Business Mathematics, Patri and Patri, Kalyani Publishers, New Delhi
2. Business Mathematics - S K Sahoo, Vrinda Publications (P) Ltd.

Suggested Readings:

1. Arora P.N. Business Mathematics – S.Chand
2. Business Mathematics, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd., New Delhi.
3. GHOSH & SINHA BUSINESS MATHEMATICS & STATISTICS, Oxford University Press.
4. Francis, J. Business Statistics, Cengage Learning
5. Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
6. Arora S.R & Gupta K. – Business Mathematics – Taxmann Publication
7. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
8. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
9. Zamirudeen & Bhambri – Business Statistics – Vikash Publication
10. Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning.
11. Prasad, Bindra and P.K. Mittal. Fundamentals of Business Mathematics. Har-Anand Publications.
12. Thukral, J.K. Mathematics for Business Studies. Mayur Publications.
13. Soni, R.S. Business Mathematics. Pitambar Publishing House.
14. Singh J. K. Business Mathematics. Himalaya Publishing House

Course Outcomes

CO1	Define the concept of Matrices and Determinants and their practical application in Business problems.
CO2	Understanding the basic terms of mathematical function, their types and their practical application.
CO3	Evaluating the basic methods of business calculus and their basic application in practice.
CO4	Practical aspects of compounding & discounting techniques, Annuity and depreciation of Assets.
CO5	Linear Programming using Excel spreadsheet & other mathematical software and their practical use.

DSE – 1

Elective – I (Any One of the following Groups)

Group – A: Accounting & Finance

Financial Markets, Institutions, & Services

Objective: To enable the students to understand the financial institutions operating in India and the services provided by them.

Unit-I

Basic Theoretical Framework: The financial system and its technology; The factors affecting the stability of the financial system; Development finance vs. universal banking; Financial intermediaries and Financial Innovation; RBI-Central Banking.

Unit-II: Financial Institutions & Non-Banking Financial Institutions

Financial Institutions:

A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC, Banking Institutions: Commercial banks - the public and the private sectors - structure and comparative performance, problems of competition; interest rates, spreads, and NPAs. Bank capital - adequacy norms and capital market support.

Non-banking financial institutions:

Evolution, controlled by RBI and SEBI. A perspective on the future role, Unit Trust of India and Mutual Funds, Reserve Bank of India Framework for/Regulation of Bank Credit. Commercial paper: Features and advantages, Framework of Indian CP Market, effective cost/interest yield.

Unit-III: Financial services: Asset/fund based Financial services - lease finance, consumer credit and hire purchase finance, factoring definition, functions, advantages, evaluation and forfeiting, bills discounting, housing finance, venture capital financing. Fee-based / Advisory services: Stock broking, credit rating.

Unit-IV: Operations: Financial Assets/ Instruments Rights issues, issue of Debentures, issue of Equityshares - pre-issue activity, post-issue activities. The regulatory framework: SEBI and Regulation of Primary and Secondary Markets, Company Law provisions.

Learning Outcome: After completion of this paper, the students will be able to understand the role and benefits of financial institutions and services.

Text Books Recommended

1. Financial Markets, Institutions & Services-Gordon, Natrajan-Himalaya Publishing House
2. Pathak: Indian Financial Systems Pearson Education

Suggested Readings

1. Financial Market and Int. , A. Goyal and M. Goyal, V.K. Global Pvt. Ltd., New Delhi
2. Financial Markets, Institutions and Services, Kaur, Talwar, Kalyani Publishers, New Delhi.
3. BHATTACHARYYA INDIAN FINANCIAL SYSTEM 2e, Oxford University Press.
4. M.Y.Khan, Financial Services, Tata McGraw-Hill, New Delhi, 2004.
5. H.R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd.2002.
6. Madura, J., Financial Institutions and Markets; Sharma R. and Mehta K. Financial Services, Cengage Learning

Course Outcomes

CO1	Concept of the financial system and its related terms. Understanding the workings of the financial system. Identifying the factors affecting the financial system.
CO2	A brief description of the performance of financial institutions
CO3	Describing a comparative role and functioning of banking and non-banking financial institutions.
CO4	Explaining the variety of financial services.
CO5	Explaining the conceptual and legal aspects of the operational framework of the financial system.

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO2	Critical Thinking: Apply their analytical thoughts to evaluate evidence, claims, theories and arguments of the discipline; formulate coherent arguments, compiling authentic information & enabling decision-making bearing on them in the field of industry, trade and commerce.
PO3	Problem-Solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct experiments and draw conclusions from findings scientifically.
PO7	Multicultural Competencies: Gaining knowledge of business ethics, values and sustainability developing adaptable strategies in a fast-changing local, national and global business environment. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; capacity to work effectively in multiple socio-cultural contexts and interact respectfully with diverse social groups.

DSE – 1

Group B: Banking & Insurance

INDIAN BANKING AND INSURANCE SYSTEM

Objective: *To enable the students to acquire knowledge about the basics of banking and insurance.*

Unit-I: Concept of Bank and Banking & Types of Customers and Account Holders

Concept of Bank and Banking:

Historical Evolution of Banking: Origin and Development of Banking - Structure of Banking in India – Banks and Economic Development – Functions of Commercial banks (conventional and innovative functions) – Central Bank – RBI – functions – Emerging trends in Banking.

Types of Customers and Account Holders:

Procedure and practice in opening and operating the accounts of customers - individuals including minors - joint account holders - Partnership firms - joint stock companies - executors and trustees-clubs and associations.

Unit-II: Introduction to Insurance: Purpose and need of insurance, insurance as a social security tool - insurance and economic development - Principles of insurance - various kinds of insurance - life, marine, fire, medical, general insurance - features.

Unit-III

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; Assignment and nomination; Title and claims; General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance – Insurance business in India.

Unit-IV

Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents' compensation. Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Learning Outcome: After the completion of this paper, the student will acquire practical knowledge of the working mechanism of the banking and insurance industries in India.

Text Books Recommended

1. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
2. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (Part I & II) Vol- III.
3. Hota P.K., and Das S.K. Financial Literacy and Banking, Kalyani Publishers

Suggested Readings

1. Dr. P. Periasamy: Principles and Practice of Insurance, Himalaya Publishing House, Delhi.
2. Mishra S. Banking Law and Practice – S Chand
3. Prasad – Banking Insurance – Vikash Publication
4. Inderjit Singh, RakeshKatyal& Sanjay Arora: Insurance Principles and Practices, Kalyani Publishers, Chennai.
5. Sheldon H.P: Practice and Law of Banking.
6. Bedi. H.L: Theory and Practice of Banking.
7. Maheshwari. S.N.:Banking Law and Practice.
8. Shekar. K.C: Banking Theory Law and Practice.
9. Pannandikar&Mithami': Banking in India.
10. Radhaswamy&Vasudevan: Text Book of Banking.
11. Varshaney: Banking Law and Practice.
12. G. Krishnaswamy: Principles & Practice of Life Insurance
13. Kothari &Bahl: Principles and Practices of Insurance.

Course Outcomes:

CO1	Analyze the various concepts, functions and types of banks and insurance.
CO2	To understand the business operations and market conditions in Insurance Companies
CO3	Create valuable insights into an overview of Life Insurance and General Insurance. Products.
CO4	Apply the knowledge of current information, models, techniques and practices in all of the major business disciplines.
CO5	Demonstrate the techniques of banking and insurance in real-time scenarios.

DSE – 1

Group – C: Management Human Resource Management

Objective: *The objective of the course is to acquaint students with the techniques and principles of managing human resources in an organization.*

Unit I: Nature and Scope & Human Resource Planning

Nature and Scope
Concept and meaning of IR &HR, Understanding the Nature and Scope of IR & HRM, Functions and importance

Human Resource Planning

Definition, Need and Features of Human Resource Planning, Factors Affecting Human Resource Planning

Unit II: Recruitment and Selection

Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy process – sources of Recruitment Definition of Selection, Steps in selection.

Unit III: Training and Development

Training and Development Meaning and purpose of training, Benefits of training to organization employees -Training methods

Unit IV: Job Evaluation and Performance Appraisal

Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance, Performance Appraisal - Concept

Learning Outcomes: *This paper can enhance the capability of the students to manage the most important assets of an organization i.e. human beings which is much needed to ensure the growth of that organization.*

Text Books Recommended

1. Rao V.S.P - Human Resource Management. Vikash Publication
2. Human Resource Management, Sagun Ahuja, V.K. Global Pvt. Ltd., New Delhi

Suggested Readings

1. Human Resource Management-Satapathy, Taheer and Mohanty—Himalaya Publishing House P Ltd.
2. Human Resource Management, Gupta, Joshi. Kalyani Publishers, New Delhi
3. Marketing Management & Human Resource Management: Verma et.al, Oxford University Press.
4. Sinha, P. R. N. Shekhar, S.P.Human Resource Management, Cengage Learning
5. Human Resource Management - Gajendran, A K Jha, Vrinda Publications (P) Ltd
6. De Cenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.
7. Khanka S.S. Human Resource Management. S Chand.
8. Ivancevich, John M. Human Resource Management. McGraw Hill.
9. Weather and Davis. Human Resource Management. Pearson Education.

Course Outcome

CO1	Understand the concept of Human Resource Management as a Field of Professional Practice in Organization.
CO2	Examine the concept, procedure and role of various methods and techniques of recruitment and selection which enhanced employee productivity.
CO3	Analyze the Importance of training and Development and Employee Counselling in the organization.
CO4	Familiarize with the concept and need for job evaluation and performance appraisal.
CO5	Apply the latest trends In HRM.

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills on the subject of the streams of Commerce
PO3	Problem-Solving: Identifying real-life problems based on the knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions
PO5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationship, define the problem, formulate a hypothesis, analyse, interpret and draw conclusions; generate and test hypothesis; conduct an experiment and draw the conclusion from findings scientifically
PO7	Multicultural competencies: Gaining knowledge of business ethics, values and sustainability developing adaptable strategies in a fast-changing local, national and global business environment. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; capacity to work effectively in multiple socio-cultural contexts and interact respectfully with diverse social groups.

	PO1	PO3	PO5	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	2	1	1
CO2	3	3	3	3	3	2	2	2
CO3	3	3	3	3	3	2	1	2
CO4	3	3	3	3	2	2	2	2
CO5	3	3	2	3	2	3	2	2
CO5	2	2	2	1	2	3	3	3

DSE – 2

Elective – II (Any one of the following Groups)

Group – A: Accounting & Finance

Financial Statement Analysis & Reporting

Objectives: *To enable the students to understand the basic knowledge about financial statement analysis and reporting for economic decision-making.*

Unit-I: Introduction Concepts of financial statements – Nature of financial statements – Objectives of financial statements – Different types of financial statements: income statement, balance sheet, statement of retained earnings, fund flow statement, cash flow statement, Notes to Accounts – Limitations of financial statements.

Unit-II Analysis & Interpretation of Financial Statements: Traditional Approaches vs. Modern Approaches to Financial Statement Analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common-size Statements, Trend Ratios and Ratio Analysis – Problems encountered in financial statement analysis.

Unit-III: Ratio Analysis

Ratio Analysis:

Classification of Ratios – Ratio Formation – Ratio Interpretation – Practical methods of ratio analysis: Time Series (intra-firm) Analysis, Cross-Sectional (inter-firm) Analysis, Residual Analysis and Multivariate Analysis.

Multivariate Ratio Analysis:

Concept, objectives, uses and limitations – Univariate analysis Vs. Multivariate Ratio Analysis – Application of statistical tools in Financial Statement Analysis.

Unit-IV Corporate Reporting: Cash Flow Statement Analysis (AS 3) and Statutory and Non-Statutory Reports, Integrated Reporting and Sustainability Reporting

Learning Outcome: *After the completion of this paper, the students will be able to prepare the results of business houses by preparation through financial statement analysis and reporting.*

Text Books Recommended

1. Financial Statement Analysis and Reporting, S Swain/ B. Mishra, V.K. Global Pvt. Ltd., New Delhi.
2. Financial Statement Analysis and Reporting-Prashanth Athma-Himalaya Publishing House

Suggested Readings

1. Financial Statement Analysis and Reporting. Gupta, Mehra Kalyani Publishers.
2. Narasimhan, M.S.: Financial Statement and Analysis, Cengage Learning
3. Foster, G.: Financial Statement Analysis, Englewood Cliffs, NJ, Prentice Hall.

DSE-2

Group B: Banking & Insurance

MERCHANT BANKING AND FINANCIAL SERVICES

Objectives: *To enable the students to understand the basic knowledge about the financial services available in India.*

Unit-I Merchant Banking: Nature and Scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - Professional Ethics and Code of Conduct - current Development

Unit-II Financial Services: Meaning and Definition, Role of Financial Services in a Financial System. Leasing: Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing: present Legislative Framework. Hire purchase: concept and characteristics of Hire purchase. Difference between hire purchase and leasing

Unit-III Factoring: Concept, nature and scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring vis-à-vis credit Insurance Factoring vis-à-vis Forfeiting- Evaluation of a Factor - Evaluation of Factoring - Factoring in India current Developments.

Unit-IV Securitization / Mortgages: Meaning, nature and scope of securitization, securitization as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages - Graduated-payment. Depository: Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization, Brief description of NSDL and CDSL

Security Brokerage: Meaning of Brokerage, types of brokers. Difference between broker and jobber, SEBI Regulations relating to brokerage business in India.

Learning Outcome: *After the completion of this course, the student will be able to understand the structure and function of mercantile banking and various financial services available in the present business world.*

Textbooks Recommended

1. Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2002.
2. Merchant banking and financial services, Gupta /Gupta, Kalyani Publishers, New Delhi

Suggested Readings:

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, 11th Edition, 2008
2. Gopal C.R – Management Financial Service – S.Chand
3. Nalini PravaTripathy, Financial Services, PHI Learning, 2008
4. J.C. Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi.
5. Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New

DSE – 2

Group - C: Management

INTERNATIONAL BUSINESS

Objective: *The objective of the course is to familiarize 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 global business operations and developments.*

Unit I: Introduction to International Business

- a) **Introduction to International Business:** Globalization and its importance in the 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, Issues in International Trade

Unit –II Theories of International Trade and International Organizations

- a. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail); 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, Commodity and other trading agreements (OPEC).

Unit –III International Financial Environment

- a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among 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 Foreign Trade Promotion and Financing of Foreign Trade

- 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; Indian joint ventures and acquisitions abroad.
- b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, for failing, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Text Books Recommended

1. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business.
2. Pearson Education
3. Cherunilam, Francis. International Business: Text and Cases. PHI Learning

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Johnson, Derbe. And Colin Turner. International Business - Themes & Issues in the Modern
3. Global Economy. London: Routledge.
4. Michael R. Czinkota. et al. International Business. Fort forth: The Dryden Press.
5. Peng and Srivastav, Global Business, Cengage Learning
6. Subba Rao P – International Business-Himalaya Publishing House
7. JOSHI INTERNATIONAL BUSINESS SITKIN INTERNATIONAL BUSINESS, Oxford University Press.

Course Outcomes

CO1	Explain the modes of entering into international business and the complexities involved in international business.
CO2	Evaluating the different factors influencing the business environment.
CO3	Apply the different theories of international trade & barriers to international trade.
CO4	Practical implications of different international bodies associated with international business and their role.
CO5	Innovating different measures for promoting foreign investment in India.

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills on the subject of the streams of Commerce.
PO2	Critical Thinking: Apply their analytical thoughts to evaluate evidence, claims, theories and arguments of the discipline; formulate coherent arguments, compiling authentic information & enabling decision-making bearing on them in the field of industry, trade and commerce.
PO3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO6	Co-Operative/Team Work: Ability to work effectively and respectfully with diverse teams; facilitate or coordinate efforts within group activities; work together within a team.
PO8	Digital Literacy: Capacity to use ICT in a variety of learning situations; demonstrate ability to access, evaluate and use a variety of relevant information sources; use appropriate software for data analysis

DSE – 3

Elective – III (Any one of the following Groups)

Group – A: Accounting & Finance

Fundamentals of Corporate Tax Planning

Objective: To provide a conceptual idea about the various provisions of tax planning related to the corporate sector.

Unit-I: Corporate Tax in India–Concept of Tax planning, Tax management, Tax avoidance, Tax evasion, Assessment year and Financial Year

Residential status of corporations and its incidence of tax, Minimum Alternate Tax, Calculation of Tax Liability.

Unit-II: Carryforward and set-off of losses and unabsorbed depreciation (head-wise)

Unit-III: Tax Planning Concerning **Depreciation, Capital Gain and Scientific Research**

Unit-IV: Corporate Tax returns – **Assessment, Return Filing, Penal provision, Double Taxation Relief**

Learning outcome: *After completion of this paper, students will be able to help tax consultants in tax planning, assessment and filing income tax returns of the corporate sector, thereby they can get themselves self-employed.*

Text Books Recommended

1. Bhagabati Prasad, Direct Tax Laws & Practices
2. Corporate Tax Planning, V.K. Global Publications

Suggested Readings

1. Singhania V.K. Direct Taxes: Law & Practices, Taxmann Publication.
2. Corporate Tax Planning, Kalyani Publishers

Course Outcomes

CO1	Define the Concepts of Tax Planning, Tax Evasion, Tax Avoidance, Tax Management, Assessment year & Financial year.
CO2	The residential status of corporate & its incidence of tax, MAT and practical aspect of tax liability.
CO3	Understanding the concept Carry forward, set-off of losses & unabsorbed depreciation and their practical application.
CO4	Practical aspect of Tax planning concerning Depreciation, capital gain & Scientific research.
CO5	Explain the concept of Assessment, Return Filing, Penal Provision and Double Taxation Relief & their practical implication.

DSE – 3

Group B: Banking & Insurance Fundamentals of Investment

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.

Unit-I:

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

Investor Protection

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

Unit-II:

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

Unit-III:

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

Unit-IV:

Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return. (b) Mutual Funds. (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Learning outcome: After completion of this paper, this paper will educate the students about various aspects of investment in detail along with understandability of stock market operation, focusing on the need for common investor protection.

Text Books Recommended

1. Bhalla – Fundamentals of Investment – S.Chand
2. Rustogi, R.P., Fundamentals of Investment, Sultan Chand & Sons, New Delhi.

DSE-3

Group – C: Management

Consumer Affairs & Customer Care

Objective: *This paper seeks to familiarize the students with their rights as a consumer, the social framework of consumer rights and the legal framework of protecting consumer rights.*

Unit I: Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labelling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances- complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

Unit II: The Consumer Protection Act, 1986 (CPA) Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

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

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Unit IV: Industry Regulators and Consumer Complaint Redress Mechanism

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

Text Books Recommended

1. The Consumer Protection Act, 1986
2. Bhatta KG- Customer Care Management Publishing House

Suggested Readings

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs”
2. (2007) Delhi University Publication. 334 pp.
3. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law
4. House, Delhi, or latest edition.
5. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
6. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace
7. Jovanovich, Inc.
8. Sharma, Deepa (2011).Consumer Protection and Grievance-Redress in India: A Study of
9. Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG,
10. Saarbrucken, Germany. 263 pp.
11. Empowering Consumers e-book, www.consumeraffairs.nic.in
12. ebook, www.bis.org
13. Nair Suja – Consumer Behaviour – Himalaya Publishing House

DSE-4

B.Com. (Hons.): Semester – VI Business Research Methods and Project Work

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

Section A: Business Research Methods 50 Marks

Unit-I

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

Unit-II

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

Unit-III

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

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests; testing the assumptions of Classical Normal Linear Regression.

Section B – Project Report Marks (30 + 20)

Unit-IV Report Preparation: Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in the report; JEL Classification

Note:

1. There shall be a written examination of 50% Marks based on Units I to III.
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on fieldwork. The Project Report carries 50% Marks and will be evaluated by University University-appointed examiners.

Learning Outcome: After completion of this paper, the students will be able to assess and apply a range of research methods on a practical project.

Text Books Recommended

1. Mishra Business Research Methods, Oxford University Press.
2. Business Research Methods and Project work, Priyaranjan Dash, Vrinda Publications (P) Ltd

(GE – 1)
MICROECONOMICS

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.*

Unit: I Demand and Consumer Behaviour

Concept of demand: demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve, elasticity of demand, Consumer behaviour, Marshallian utility approach and Indifference Curve approach; utility maximization conditions. Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC)

Unit: II Production and Cost

Production function: Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and Iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal

Unit: III Perfect Competition

Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions; Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition

Unit: IV Imperfect Competition

Monopoly

Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only).

Monopolistic Competition

Concept of Imperfectly Competitive Market; Monopolistic Competition: Features and examples;

Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked Demand Curve Model, Collusive Oligopoly: Cartel (concept with example)

Learning Outcomes: The students would be able to apply tools of consumer behaviour and firm theory to business situations.

Text Books Recommended

1. Micro Economics-K C Dash- Himalaya Publishing House
2. Ahuja, H.L, Micro Economics, S.Chand

Suggested Readings:

1. Mehta P.K, Singh M. – Micro Economics – Taxmann Publication
2. Micro Economics-T.R. Jain , B.D. Majhi, V.K. Global
3. Browning, E.K. and J.M. Browning; Microeconomic Theory and Applications,
4. Kalyani Publishers, New Delhi.
5. Microeconomics I and Statistics: Das & Sengupta, Oxford University Press
6. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
7. Dwivedi, D.N. Micro Economics, Vikash Publication
8. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
9. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
10. Maddala G.S.and E.Miller; Microeconomics: Theory and Applications,
11. MCGraw-Hill International.

Course Outcomes:

CO1	Explain what economics is and explain why it is important.
CO2	Use economic thinking to explain choice in a world of scarcity.
CO3	Equip the students to analyze how buyers and sellers interact in a free and competitive market to determine prices and quantities of goods.
CO4	Impart deeper understanding in Measuring how changes in price and income affect the behaviour of buyers and sellers.
CO5	Analyze a firm's profit-maximizing decisions under conditions of perfect and imperfect competition and apply economic reasoning to solve business problems.

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills on the subject of the streams of Commerce.
PO2	Critical Thinking: Apply their analytical thoughts to evaluate evidence, claims, theories and arguments of the discipline; formulate coherent arguments, compiling authentic information & enabling decision-making bearing on them in the field of industry, trade and commerce.
PO3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO5	Research Related Skills: A sense of Enquiry, and capacity for asking relevant/appropriate questions. Ability to recognise cause-effect relationships, define problems, formulate hypotheses, analyse, interpret and draw conclusions; generate and test hypotheses; conduct experiments and draw conclusions from findings scientifically.
PO7	Multicultural competencies: Gaining knowledge of business ethics, values and sustainability developing adaptable strategies in a fast-changing local, national and global business environment. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; capacity to work effectively in multiple socio-cultural contexts and interact respectfully with diverse social groups.

(GE-2)

Macro & Indian Economy

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

Unit I Introduction to Macro Economics

Introduction: Meaning and definition of Microeconomics and macroeconomics, Difference between Microeconomics and macroeconomics, macro-economic goals, components of Macroeconomics, Economic Systems: Mixed economy, Socialism economy, Capitalism economy and Islamic economy (only meaning and characteristics)

Unit II National Income Accounting

Definition of National Income, Concepts of National Income, GDP and GNP, Methods of Measuring National Income, Uses of National Income, Difficulties in calculating National Income, Real Income, Per Capita Income and Growth Rate

Unit III National Income Equilibrium

I Concepts of Equilibrium, Consumptions & Savings, Investment Theory, Government Sector, Foreign Sector, Determination of Equilibrium, Multiplier Concept, Inflationary Gap and Deflationary Gap, Summary of Two-, Three- and Four-sector Economies

Unit IV Role of Government

Economic functions of Government, Types of Budget, Government Revenue, Government Expenditure, Public Debt, and Government Policy

Macroeconomic Problems

Introduction, Business cycle, Unemployment, Inflation, Deflation, Depression, RBI and monetary policy

Learning Outcomes: *Students would be able to apply the modern tools of macroeconomic analysis to minimize the adverse impact of macroeconomic factors on business.*

Text Books Recommended

1. Macro & Indian Economy, M. Treheran, T Treheran, V.K. Global Publishing Pvt. Ltd., New Delhi
2. Ahuja H.L – Macro Economics – S.Chand

Suggested Readings

1. Mankiw, N. Gregory. Principles Macroeconomics.Cengage Learning
2. Macro and Indian economy, P.K. Dhar, Kalyani Publishers
3. Macro and Indian Economy-V K Puri- Himalaya Publishing House
4. Dornbusch, Rudiger., Stanley. Fischer and Richard Startz, Macroeconomics. Irwin/McGraw-Hill.
5. Vaish – Macro Economics – Vikash Publication
6. Macroeconomics & Indian Economy: Bhattacharyya, Oxford University Press.

(GE-3)

Business Statistics

Objective: *The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.*

Unit I: Statistical Data and Descriptive Statistics (With the use of Excel and other statistical software)

Nature and Classification of data: Univariate, Bivariate and multivariate data; time-series and cross-sectional data

Measures of Central Tendency

a) Mathematical averages include arithmetic mean, geometric mean and harmonic mean. Properties and applications.

b) Positional Averages

Mode and Median and other partition values including quartiles, deciles, and percentiles

Unit II: Measures of Variation (With the use of Excel and other statistical software)

Absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit III: Simple Correlation and Regression Analysis (With the use of Excel and other latest software)

Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's coefficient of correlation; calculation and properties (proofs not required). Correlation and Probable Error; Rank Correlation

Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate

Unit IV: Index Numbers (With the use of Excel and other latest software)

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, Base shifting, splicing and deflating. Problems in the construction of index numbers

Construction of consumer price indices, important share price indices

Time Series Analysis (With the use of Excel and other latest software)

Components of time series, Additive and multiplicative models Trend analysis, Fitting of trend line using the principle of least squares – linear, second-degree parabola and exponential, Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

Learning Outcomes: *Students would be armed with the knowledge of using different statistical tools very much required in the decision-making process in any business as well as business research.*

Text Books Recommended

1. Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.
2. Business Statistics - Levine and Viswanathan, Pearson Publication

Suggested Readings:

1. Business statistics, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd, New Delhi.
2. Patri and Patri, Business Statistics, Kalyani Publishers New Delhi.
3. Keller G, and Arora H, BSTAT, Cengage Learning
4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
5. Business Statistics– S K Sahoo, P K Prusty, Vrinda Publications (P) Ltd
6. Microeconomics I and Statistics: Das & Sengupta, Oxford University Press.
7. Sharma J K, Fundamentals of Business Statistics – Vikash Publication
8. Vohra N. D., Business Statistics, McGraw Hill.

Course Outcomes:

CO1	To Understand the Classification of Data, Measures of Central Tendency (Mathematical & Positional Averages).
CO2	Explain Dispersion & Various measures of dispersion.
CO3	Definition of Correlation & Regression, their types, Properties & differences between them.
CO4	Meaning and uses of Index numbers and the different methods for calculating index numbers.
CO5	Explain the components of time series and different models for analysing time series data.

(GE-4)

Principles of Marketing

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

Unit I: Introduction:

Nature, scope and importance of marketing; selling vs Marketing; Marketing mix, marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Consumer Behaviour and Market Segmentation

Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.

Unit II: Product:

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product life-cycle; New Product Development Process

Unit III: Pricing, Distribution Channels and Physical Distribution

Pricing: Significance, Factors affecting the price of a product, Pricing policies and strategies, Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel

Unit IV: Promotion and Recent developments in marketing:

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Learning outcome: *After the completion of this paper, the students will be able to identify marketing components and fit them into the value chain along with the various marketing strategies.*

Text Books Recommended

1. Marketing Principles and Management and Pany-- Himalaya PublishingHouse
2. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and AhsanUIHaque. Principles of Marketing. 13thedition. Pearson Education.

Suggested Readings:

1. Principles of Marketing, Bajaj, Kaur, Kalyani Publishers, New Delhi.
2. Principles of Marketing, R.K. Mittal, A. Sharma, V .K. Global Pub. Pvt. Ltd, New Delhi.
3. Marketing Management & Human Resource Management: Verma et.al, Oxford University Press.
4. Lamb, C. W., Hair, J.F. and Sharma, D. MKTG, Cengage Learning
5. Principles of Marketing M K Nabi, K C Raut, Vrinda Publications (P) Ltd
6. Arun Kumar – Marketing management – Vikash Publication
7. Rudani R.B – Basics of Marketing Management – S. Chand
8. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
9. Zikmund William G. and Michael D’Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Thomson Learning.
10. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. DhanpatRai& Company.

Course Outcomes

CO1	To define the concept of marketing, market vs selling and marketing mix
CO2	Explain the concept and importance of product classification and PLC.
CO3	Describe the pricing and factors affecting it. It also describes channels of distribution.
CO4	Examine promotion and communication.
CO5	Applying recent trends and developments in the field of marketing.

(SEC-1)

E-Commerce

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

Unit I

Introduction E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e- market place)], B2C [portals, e-tailer, content provider, transaction broker, real-life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real-life examples].

Unit II

E-CRM and SCM E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E- CRM solutions; SCM-definition, features, types of supply chain.

Unit III

Digital Payment Methods of e-payments [Debit Card, Credit Card, Smart Cards, e- Money, NEFT, RTGS], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

Unit IV: ERP & New Trends in E-Commerce

ERP: Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.

New Trends in E-Commerce

Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures

Learning Outcomes: *This paper would enhance the technical skills of the students to get into business ventures using electronic means thereby providing the opportunity to gain access to a larger customer base.*

Text Books Recommended

1. E Commerce-D Mohapatra, Das and K M Das- Himalaya Publishing House
2. Bhaskar, B., E-Commerce, McGraw Hill

Suggested Readings:

1. E-Commerce, Kakkar, Sendhu, Kalyani Publishers, New Delhi
2. E-Commerce, S.K. Dey/ M. Behera, V.K. Global Pub. Pvt. Ltd, New Delhi.
3. Schneider G., E-Business, Cengage
4. E-Commerce and Business Communication: Datta & Somani, Oxford University Press.
5. E-Commerce– A K Jha, Vrinda Publications (P) Ltd
6. Pandey U.S – E. Commerce & Mobile Commerce Technology – S. Chand
7. P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
8. Laudon, E-Commerce, Pearson Education India

Course Outcomes:

CO1	To understand the concept of E-commerce and different business models.
CO2	Explain the terms E-CRM & SCM, their components and strategies in business applications.
CO3	Different modes of E-payment and the risk involved in E-payments.
CO4	Concept of online banking including its importance and the terms associated with online banking system.
CO5	Understanding ERP and identifying new trends in commerce.

Program Outcomes Relevant to the Course:

PO1	Disciplinary Knowledge: Undergraduate students will acquire knowledge and skills in subjects about the streams of Commerce.
PO2	Critical Thinking: Apply their analytical thoughts to evaluate evidence, claims, theories and arguments of the discipline; formulate coherent arguments, compiling authentic information & enabling decision-making bearing on them in the field of industry, trade and commerce.
PO3	Problem-solving: Identifying real-life problems based on knowledge and understanding relating to various subjects of the discipline and developing the ability to address them with workable solutions.
PO6	Co-Operative/Team Work: Ability to work effectively and respectfully with diverse teams; facilitate or coordinate efforts within group activities; work together within a team.
PO8	Digital Literacy: Capacity to use ICT in a variety of learning situations; demonstrate ability to access, evaluate and use a variety of relevant information sources; use appropriate software for data analysis

Entrepreneurship Development and Business Ethics (SEC-2)

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

Unit-I: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

Unit-II: Sources of business ideas

Sources of business ideas and tests of feasibility: 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

Unit-III: Public and private system of stimulation

Public and private system of stimulation: support and sustainability of entrepreneurship. 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, venture capital and private equity fund

Mobilizing Resources

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

Unit IV: Business Ethics

Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics

Principles of Business Ethics Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]

Text Books Recommended

1. Entrepreneurship Development and Business Ethics: Mukherjee & Roy, Oxford University Press.
2. Entrepreneurship Development and Business Ethics-Desai V- Himalaya Publishing House- Himalaya Publishing House

Suggested Readings:

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective; Ferrell, Fraedrich, Farrell, Business Ethics, Cengage Learning
2. Ferrell, Fraedrich, Farrell, Business Ethics, Cengage
3. Entrepreneurship, R. Saibaba, Kalyani Publishers, New Delhi.
4. Entrepreneurship Development and Business Ethics, Sanjeet Sharma – V.K. Global Pvt. Ltd., New Delhi.
5. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
6. Rao, V.S.P – Business Entrepreneurship & Management – Vikash Publication
7. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
8. Plsek, Paul E. Creativity, Innovation and Quality (Eastern Economic Edition), NewDelhi: Prentice-Hall of India. ISBN-81-203-1690-8.
9. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
10. Entrepreneurship Development and Business Ethics - M K Nabi, K C Rout, Vrinda Publications (P) Ltd

Training Requirement for Subjects (7 Days each)

1. GST and Financial Markets and E-Commerce
2. IFRS, IND AS and Computerised Accounting
3. Data Management and Analytics, Business Mathematics (Only Derivatives and Integration)

Course Outcomes:

CO1	Define entrepreneurship, MSME and family business.
CO2	Explain the different sources of business ideas and the process of designing a business plan.
CO3	Differentiating public and private systems of stimulation, support and sustainability of entrepreneurship.
CO4	Describe business ethics and its types.
CO5	Initiating start-up ideas and mobilising resources.

