

# GOVERNMENT COLLEGE (AUTONOMOUS), BHAWANIPATNA

(College with potential for excellence)



## COURSES OF STUDIES

### FOR THREE YEAR DEGREE COURSE IN **C O M M E R C E** (UNDER CBCS)

Semester-I	2017	Semester-II	2018
Semester-III	2018	Semester-IV	2019
Semester-V	2019	Semester-VI	2020

Published by:  
Government College (Autonomous), Bhawanipatna  
Bhawanipatna-766001, Kalahandi (Odisha)  
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## COURSE STRUCTURE

			Paper Code	Credit Points
<b>Semester-I</b>	1	Environmental Studies/ Science	AECC-1	02
	2	Financial Accounting	CORE-1	06
	3	Business Law	CORE-2	06
	4	Micro Economics	GE-1	06
			<b>TOTAL</b>	
<b>Semester-II</b>	1	Business Communication (Language-English/Hindi/MIL)	AECC-2	02
	2	Business Organization and Management	CORE-3	06
	3	Corporate Laws	CORE-4	06
	4	Business Statistics	GE-2	06
			<b>TOTAL</b>	
<b>Semester-III</b>	1	Business Mathematics	CORE-5	06
	2	Income-tax Law and Practice	CORE-6	06
	3	Human Resource Management	CORE-7	06
	4	Fundamentals of Economics	GE-3	06
	5	E-Commerce	SEC-1	02
			<b>TOTAL</b>	
<b>Semester-IV</b>	1	Indirect Tax	CORE-8	06
	2	Cost and Management Accounting	CORE-9	06
	3	Computer Applications in Business	CORE-10	06
	4	Indian Economy - Performance and Policies	GE-4	06
	5	Communicative English & Writing Skill	SEC-2	02
			<b>TOTAL</b>	
<b>Semester-V</b>	1	Corporate Accounting	CORE-11	06
	2	Principles of Marketing	CORE-12	06
	3	<b>DSE-1 (Any one of the following)</b>	DSE-1	06
		<b>A. Accounting and Finance</b>	Financial Markets , Institution and Services	
		<b>B. Banking and Insurance</b>	Indian Banking and Insurance System	
		<b>C. Financial Markets</b>	Indian Financial System	
	4	<b>DSE-2 (Anyone of the following)</b>	DSE-2	06
		<b>A. Accounting and Finance</b>	Financial Statement Analysis and Reporting	
		<b>B. Banking and Insurance</b>	Merchant Banking and Financial Services	
		<b>C. Financial Markets</b>	Financial Institutions and Services	
		<b>TOTAL</b>		<b>24</b>
<b>Semester-VI</b>	1	Auditing and Corporate Governance	CORE-13	06
	2	Fundamentals of financial Management	CORE-14	06
	3	<b>DSE-3 (Any one of the following)</b>	DSE-3	06
		<b>A. Accounting and Finance</b>	Corporate Tax Planning	
		<b>B. Banking and Insurance</b>	Fundamentals of Investment	
		<b>C. Financial Markets</b>	Financial Market Operations	
	4	Business Research Methods and Project Work	DSE-4	06
		<b>TOTAL</b>		<b>24</b>
		<b>GRAND TOTAL</b>		<b>140</b>

## C O N T E N T

	Paper Code	Page No.
1	AECC	03
2	SEC	07
3	GE	09
4	CORE	12
5	DSE	23

## ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)

### SEMESTER-I

#### AECC-I : ENVIRONMENTAL STUDIES (ENVS)

(CREDITS: 2, Theory=2)

(Total Marks: 50, Mid Sem=10, Term End=40, Duration: 2 hrs)

#### MODULE-1: Introduction to environmental studies and Ecosystem [BOTANY Dept]

Multidisciplinary nature of environmental studies;  
Scope and importance; Concept of sustainability and sustainable development.

#### Ecosystems : [ZOOLOGY Dept]

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: Food chains, food webs and ecological succession. Case studies of the aquatic ecosystems (ponds) (8 lectures)

#### MODULE-2:

##### Natural Resources : Renewable and Non-renewable Resources [ZOOLOGY Dept]

- Land resources and land use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, Biodiversity and tribal populations.
- Water : Use and over---exploitation of surface and ground water, floods, droughts, conflicts Over water (international & inter-state).
- Energy resources : Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. (8 lectures)

#### MODULE-3: Biodiversity and Conservation [BOTANY Dept]

- Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones Of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity : Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions;
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. (8 lectures) [BOTANY Dept]

#### MODULE-4: Environmental Pollution [CHEMISTRY Dept]

- Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste.
- Global warming, ozone layer depletion. (8 lectures)

#### References:

1. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S.Chand Publishing, New Delhi.
2. Das and Mishra. *Man and Environment*.
3. S. Swain. *Environmental Studies*.
4. M C Dash. *Fundamental of Ecology*.
5. Shukla and Chandel. *A Text Book of Plant Ecology*.

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# ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)

## SEMESTER-II

### AECC-II : ENGLISH

(CREDITS: 2, Theory=2)

(Total Marks: 50, Mid Sem=10, Term End=40, Duration: 2 hrs)

This course aims at enhancing the English language proficiency of undergraduate students in humanity, science and commerce streams to prepare them for the academic, social and professional expectations during and after the course. The course will help develop academic and social English competencies in speaking, listening, pronunciation, reading and writing, grammar and usage, vocabulary, syntax, and rhetorical patterns.

Students, at the end of the course, should be able to use English appropriately and effectively for further studies or for work where English is used as the language of communication.

#### MODULE-1: Reading Comprehension [15]

- Locate and remember the most important points in the reading
- Interpret and evaluate events, ideas, and information
- Read "between the lines" to understand underlying meanings
- Connect information to what they already know

#### MODULE-2: Writing [15]

Expanding an Idea	Writing a Memo	Report Writing
Creative Writing	News Story	Setting in Creative Writing
Writing a Business Letter	Letters to the Editor	Précis Writing
CV & Resume Writing	Dialog writing	Covering Letter
Writing Formal Email	Elements of Story Writing	Note Making
Information Transfer	Interviewing for news papers	

#### MODULE-3: Language functions in listening and conversation [06]

1. Discussion on a given topic in pairs
2. Speaking on a given topic individually

(Practice to be given using speaking activities from the prescribed textbooks)

#### Grammar and Usage [14]

Simple and Compound Sentences; Complex Sentences; Noun Clause; Adjective Clause; Adverb Clause; The Conditionals in English; The Second Conditional; The Third Conditional; Words and their features; Phrasal Verbs; Collocation; Using Modals; Use of Passives; Use of Prepositions; Subject-verb Agreement; Sentence as a system; Common Errors in English Usage

#### Examination pattern

Each reading and writing question will invite a 200 word response.

Language function questions set in context will carry 01 mark per response. There will be 15 bit questions.

<b>Midterm test:</b>	Writing : 1 question	04 x 01qn = 04 marks
	Speaking: 2 questions	03x02 qns = 06 marks
	Total	10 marks

<b>Term End :</b>	MODULE-1	Reading: 05 questions	03x 05 qns= 15 marks
		(3 prose and two poetry questions)	
	MODULE-2	Writing: 03 questions	05 x 03 qns= 15 marks
	MODULE-3	Grammar & usage: 10 qns	01x 10 qns = 10 marks
	Total		40 marks

Grammar questions must be set in contexts; not as isolated sentences as used for practice in the prescribed textbook.

#### Book Prescribed

*Vistas and Visions: An Anthology of Prose and Poetry.* (Ed.)Kalyani Samantray, Himansu S. Mohapatra, Jatindra K. Nayak, Gopa Ranjan Mishra, Arun Kumar Mohanty. OBS

**Texts to be studied :** Prose (Decoding Newspapers, The Gold Frame, Of Truth, Lifestyle English)

**Poetry** (Lines Composed a few miles above Tintern Abbey; Sonnet 46 (Shakespeare); Pigeons)

All grammar and writing activities in the textbook



**AECC-II : ODIA  
SEMESTER-II**

ଆହ୍ଲାମୁଲ୍ୟାକ-୨, ମୋଟ୍ ଶ୍ରେଣୀ ପାଠଦାନ-୨୦ ଘଣ୍ଟା, ପୂର୍ଣ୍ଣସଂଖ୍ୟା-୫୦, ପରୀକ୍ଷା ସମୟ-୨ ଘଣ୍ଟା  
ପାଠ୍ୟରୁ କୌଣସି ଗୋଟିଏ ପାଠ୍ୟକୁ ବାଛିବାକୁ ହେବ।

**ପାଠ୍ୟ-୧ / Course-1 :**

- ଉପାଂଶ-୧: (ଗନ୍ଧବିଭାଗ) ଗନ୍ଧ ତରଂଗ-ପ୍ରକାଶକ ସମ୍ବଲପୁର ସାହିତ୍ୟ ସଂସଦ  
ଭଗବାନ ମଲାପରେ-ମହାପାତ୍ର ନୀଳମଣି ସାହୁ  
ବିଷକନ୍ୟାର କାହାଣୀ-ମନୋଜ ଦାସ  
ଦ୍ଵିତୀୟ ଶ୍ଳୋକ-ରାମଚନ୍ଦ୍ର ବେହେରା  
ଦୁଇଟି ପ୍ରଶ୍ନରୁ ଗୋଟିଏ ପ୍ରଶ୍ନର ଉତ୍ତର ପାଞ୍ଚଶହ ଶବ୍ଦରେ ଲେଖିବାକୁ ହେବ। (୧୦)
- ଉପାଂଶ-୨: (କବିତାଶ୍ରୀ) ଅଦୂରଭବାତ-ଗୁରୁପ୍ରସାସ ମହାନ୍ତି  
ଲକ୍ଷ୍ମଣ-ରମାକାନ୍ତ ରଥ  
କୁରୁପତିସଭାସଲେ-ପ୍ରତିଭା ଶତପଥୀ  
ଦୁଇଟି ପ୍ରଶ୍ନରୁ ଗୋଟିଏ ପ୍ରଶ୍ନର ଉତ୍ତର ପାଞ୍ଚଶହ ଶବ୍ଦରେ ଲେଖିବାକୁ ହେବ। (୧୦)
- ଉପାଂଶ-୩: (ଅବବୋଧ) ଏକଶହପଚାଶ ଶବ୍ଦର ଏକ ଅନୁଛେଦ ପ୍ରଦାନ କରାଯିବ।  
୫ଟି ପ୍ରଶ୍ନ ପଡିବ ଏବଂ ପ୍ରତ୍ୟେକ ପ୍ରଶ୍ନର ମୂଲ୍ୟ ୨। (୫X୨=୧୦)
- ଉପାଂଶ-୪: (ଭାବ ସଂପ୍ରସାରଣ) କୌଣସି ଏକ ରୁଚିକୁ ପ୍ରଶ୍ନଭାବରେ ପ୍ରଦାନ କରାଯିବ। (୧୦)
- ଉପାଂଶ-୫: (ବିଭକ୍ତି) ବ୍ୟାକରଣ ଆଠଟିରୁ ପାଞ୍ଚଟି ପ୍ରଶ୍ନର ଉତ୍ତର ଦେବାକୁ ହେବ। ପ୍ରତ୍ୟେକ ପ୍ରଶ୍ନର ମୂଲ୍ୟ ୨ ନମ୍ବର। (୫X୨=୧୦)

**ପାଠ୍ୟ-୨ / Course-2 : ସଂପର୍କ ଅନୁବିଧି**

- ଉପାଂଶ-୧: ସଂପର୍କର ଭିତ୍ତି, ପରିଭାଷା, ଅନୁବିଧି ଓ ପରିସର  
ଉପାଂଶ-୨: ସଂପର୍କର ପ୍ରକାରଭେଦ: କଥିତ-ଲିଖିତ, ବ୍ୟକ୍ତିଗତ-ସାମାଜିକ-ସାଂସ୍କୃତିକ-ବ୍ୟାବସାୟିକ-ସାହିତ୍ୟିକ  
ଉପାଂଶ-୩: ସଂପର୍କର ବାଧକ ଓ ସଫଳସାଧନର ଦିଗ  
ଉପାଂଶ-୪: ସଂପର୍କରେ ସାହିତ୍ୟର ଭୂମିକା  
ଉପାଂଶ-୫: ସଫଳ ସଂପର୍କର ଭାଷା

**ପାଠ୍ୟ-୩ / Course-3 : ସଂପର୍କର ରୀତି / ଭଙ୍ଗୀ ଓ ମାଧ୍ୟମ**

- ଉପାଂଶ-୧: ସ୍ଵଗତକଥନ ଓ ସାଂଳାପିକ ଭଙ୍ଗୀ / ସାହିତ୍ୟ-ମାଧ୍ୟମ ଓ ଯୋଗାଯୋଗ  
ଉପାଂଶ-୨: ଦଳଗତ ଆଲୋଚନା ଓ ବିତର୍କ  
ଉପାଂଶ-୩: ସାକ୍ଷାତ୍‌କାର  
ଉପାଂଶ-୪: ପତ୍ରଲିଖନ ପଦ୍ଧତି / ବିବରଣୀ ଲିଖନ  
ଉପାଂଶ-୫: ବୈଦ୍ୟୁତିକ ପଦ୍ଧତି ଓ ସଂପର୍କର ଭାଷା (ଦୂରଭାଷ, ସଂକ୍ଷିପ୍ତ ସୂଚନା ପ୍ରେରଣ, ଦୃଶ୍ୟଶ୍ରାବ୍ୟ ସଂଚାର ବିଧାନ, ଝେନ୍ଦ୍ରସାଇଟ୍, ଆନ୍ତର୍ଜାତିକ ପଦ୍ଧତି / ଇଣ୍ଟରନେଟ୍)

**ଗ୍ରନ୍ଥ ତାଲିକା**

- ୧- ଗନ୍ଧତରଂଗ- ପ୍ରକାଶକ ସମ୍ବଲପୁର ସାହିତ୍ୟ ସଂସଦ।  
୨- ସଂଯୋଗ ଅନୁବିଧି/ବ୍ୟାବହାରିକ ଓଡ଼ିଆ ଭାଷା ଓ ପ୍ରୟୋଗାତ୍ମକ ବ୍ୟାକରଣ, ସନ୍ତୋଷ ତ୍ରିପାଠୀ, ନାଳୟା, କଟକ।  
୩- ପ୍ରାୟୋଗିକ ଓଡ଼ିଆ ଭାଷା- ଓଡ଼ିଶା ରାଜ୍ୟ ପାଠ୍ୟପୁସ୍ତକ ପ୍ରଣୟନ ଓ ପ୍ରକାଶନ ସଂସ୍ଥା।  
୪- ସମ୍ବାଦ ଓ ସାମ୍ବାଦିକତା- ଚନ୍ଦ୍ରଶେଖର ମହାପାତ୍ର, ଓଡ଼ିଶା ରାଜ୍ୟ ପାଠ୍ୟପୁସ୍ତକ ପ୍ରଣୟନ ଓ ପ୍ରକାଶନ ସଂସ୍ଥା।  
୫- ଆଧୁନିକ ଓଡ଼ିଆ ବ୍ୟାକରଣ – ଧନେଶ୍ଵର ମହାପାତ୍ର।



AECC-II : HINDI

SEMESTER-II

(CREDITS: 2, Theory=2)

(Total Marks: 50, Mid Sem=10, Term End=40, Duration: 2 hrs)

**MODULE-1: कविता**

- (i) कबीर - साखी : १ से १०
- (ii) तुलसी - विनयपत्रिका - पद १ और २
- (iii) प्रसाद - मधुमय देश
- (iv) निराला - भिक्षुक
- (v) अज्ञेय - हिरोशिमा

**MODULE-2: गद्य**

- (i) रामचन्द्र शुक्ल - उत्साह
- (ii) हजारी प्रसाद द्विवेदी - कुटज
- (iii) हरिशंकर परसाई - सदाचार का तावीज

**MODULE-3: शब्द ज्ञान**

- (i) शब्द सुद्धि
- (ii) वाक्य सुद्धि
- (iii) पर्यायवाची शब्द
- (iv) विलोम शब्द

**MODULE-4: सामान्य ज्ञान**

- (i) निबंध लेखन

**अंक विभाजन:**

विभाग - (क)	अपर्युक्त इकाइयों ६, ६६ और ६७ से ०३ प्रश्न पूछे जाएँगे। उनमें से ०२ के उत्तर लिखने होंगे। (प्रत्येक उत्तर ७००- १००० शब्दों के बिच)	10X2=20
विभाग - (ख)	अपर्युक्त इकाइयों ६ और ६६ से ०४ पद्यांश / गद्यांश पूछे जाएँगे। जिनमें से ०२ के उत्तर लिखने होंगे। (प्रत्येक उत्तर ४००-५०० शब्दों के बिच)	05X2=10
विभाग - (ग)	युनिट ६६६ से अति संक्षिप्त प्रश्न पूछे जाएँगे।	02X5=10
	End Semester	40
	Internal	10
	Total	50

**पाठ्य पुस्तक:**

हिन्दी प्रसून - सं डाँ अंजुमन आरा, प्लानेट भी, कटक

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## SKILL ENHANCEMENT COURSE (SEC)

### SEMESTER-III

#### SEC-1: E-COMMERCE

(CREDITS: 2, Theory=2)

(Total Marks: 50, Mid Sem=10, Term End=40, Duration: 2 hrs)

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

#### **Contents: (5 Lectures)**

**MODULE-1:** Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce, Supply Chain Management, Customer Relations Management

#### **MODULE-2: (5 Lectures)**

Planning Online-Business: pure online vs. brick and click business; assessing requirement for an online business designing, one to one enterprise.

#### **MODULE-3: Mechanism of making payment through internet: (5 Lectures)**

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

#### **MODULE-4: Applications in E-Commerce: (5 Lectures)**

E-commerce applications in manufacturing, Wholesale, retail and service sector.

#### **MODULE-5: Security and Legal Aspects of E-Commerce: (5 Lectures)**

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

#### **Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.



## SEMESTER-IV

### SEC-2: COMMUNICATIVE ENGLISH AND WRITING SKILL

(CREDITS: 2, Theory=2)

(Total Marks: 50, Mid Sem=10, Term End=40, Duration: 2 hrs)

#### MODULE-1: Communication Process 10 Marks (1 long question/ 2 short questions)

- Process of Communication, Characteristics of Business Communication, Inter-personal, Intra-personal and Group communication
- Definition, Objectives, Process, Channels and importance of Communication
- Principles of effective communication and Barriers to effective Communication.
- Types of Communication – Written, Verbal, Non-verbal, informal and Formal and Grape-vine
- Written Communication – Writing letters for inquiries, orders, complaints and claims, Condolence, Complement letters.

#### MODULE-2: Analytical Grammar 10 Marks (1 x 10 = 10)

- **Vocabulary** : Phrasal Verbs, Synonyms, Antonyms, Idioms, Commercial Terms, Countable and uncountable Nouns, Tense Patterns, Modal Verbs, Prepositions and Phrasal Verbs, The Imperatives, Interrogative, The Passive, Direct and Reported Speech.

#### MODULE-3: WRITING SKILL 10 Marks (1 long question/ 2 short questions)

- Writing paragraph, developing ideas into paragraphs, writing personal letters and notes, writing applications, official letters and business letters, writing curriculum vitae/resume, writing e-mails, sms, advertisement and short notes.

#### MODULE-4: Creative Skills 10 Marks ( 1 long question)

- Reporting(on issues, events and business matters), Note making and summarising, Description of objects/events/process, Writing and designing pamphlet/brochure, Writing Review/ comment.

#### Recommended reading:

1. Fluency in English – Part I & II, Oxford University Press.
2. A. J. Thomson & A. V. Matrinet, Practice English Grammar.
3. L. Gartside (ELBS) Modern Business Letters.
4. Business English, Pearson, 2008
5. Pradhan, Bhende and Thakur – Business Communication, Himalaya Publishing House.
6. U. S. Rai & M. S. Rai, Business Communication, Himalaya Publishing House, Bombay.
7. Language, Literature and Creativity, Orient Blackswan 2013

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## GENERIC ELECTIVE (GE)

### SEMESTER-I

#### GE-1 : MICRO ECONOMICS

(CREDITS: 6, Theory=6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

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

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

#### **MODULE-1: Demand and Consumer Behaviour**

**Lectures 13**

Concepts of revenue: Marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium, Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects.

#### **MODULE-2: Production and Cost**

**Lectures 13**

Production iso-quants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, returns to scale using iso-quants. Cost of Production: Social and private costs of production, long run and short run costs of production.

#### **MODULE-3: Perfect Competition**

**Lectures 13**

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long-runs, including industry's long run supply curve. Measuring producer surplus under perfect competition.

#### **MODULE-4: Monopoly**

**Lectures 13**

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms.

#### **MODULE-5: Imperfect Competition**

**Lectures 13**

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence

#### **SUGGESTED READINGS:**

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Browning, E.K. and J.M. Browning; *Microeconomic Theory and Applications*, Kalyani Publishers, New Delhi.
4. Gould, J.P. and E.P. Lazear; *Microeconomic Theory*, All India Traveller Bookseller, New Delhi.
5. Lipsey, R.G. and K.A. Chrystal; *Economics*, Oxford University Press.
6. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill International.
7. Salvatore, D. *Schaum's Outline of Theory and Problems of Microeconomic Theory*, McGraw-Hill, International Edition.
8. Bilas, Richard A. *Microeconomic Theory: A Graphical Analysis*, McGraw-Hill Book Co. Kogakusha Co. Ltd.
9. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers.

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## SEMESTER-II

### GE-2: BUSINESS STATISTICS

(CREDITS: 6, Theory=6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

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

**Expected Learning Outcomes:** The students are expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculations especially for comparatively large-sized problems.

#### **MODULE-1: Statistical Data and Descriptive Statistics** **Lectures: 15**

Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data; Measures of Central Tendency

- a) Mathematical averages including 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) (including graphic determination)

#### **MODULE-2: Variation and Probability** **Lectures: 14**

**Measures of Variation:** 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

**Probability and Probability Distributions :** Theory of Probability. Approaches to the calculation of probability Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required) Conditional probability and Bayes' Theorem (Proof not required)

#### **MODULE-3: Simple Correlation and Regression Analysis** **Lectures: 10**

**Correlation Analysis:** Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient 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

#### **MODULE-4: Index Numbers** **Lectures: 10**

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

#### **Module5: Time Series Analysis** **Lectures:10**

Components of time series. Additive and multiplicative models Trend analysis. Fitting of trend line using 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

#### **SUGGESTED READINGS:**

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*. 7<sup>th</sup> Edition. Pearson Education.
2. Berenson and Levine. *Basic Business Statistics: Concepts and Applications*. Pearson Education.
3. Vohra N. D., *Business Statistics*, McGraw Hill.
4. Spiegel M.D. *Theory and Problems of Statistics*. Schaum's Outlines Series. McGraw Hill Publishing Co.
5. Gupta, S.P., and Archana Gupta. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
6. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
7. Anderson Sweeney and William, *Statistics for Students of Economics and Business*, Cengage Learning. Thukral J. K., *Business Statistics*.

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## SEMESTER-III

### GE-3: FUNDAMENTALS OF ECONOMICS

(CREDITS: 6, Theory=6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

**MODULE-1:** Meaning of demand, law of demand, determinants of market demand, elasticity of demand, degrees and elasticity of demand, determinants of elasticity of demand, Indifference curve: meaning, properties.

**MODULE-2:** Meaning of costs, types, short run cost curves, Revenues, types of revenue in different market structure.

**MODULE-3:** Meaning of market, types of market, equilibrium price determination in perfect competition market, monopoly market, monopolistic competition market.

**MODULE-4:** Meaning of national income, concepts of national income / identities, measurement of national income by income, product and expenditure methods, difficulties of measurement of national income.

**MODULE-5:** Meaning of inflation, types, causes and effects of inflation, meaning of deflation, types, causes and effects of deflation, methods of controlling inflation and deflation (monetary measures and fiscal measures)

#### Basic Readings:

1. Introductory Economics: by Siddique & Siddique, Laxmi Publication, New Delhi.
2. Principles of Micro Economics: by H.L.Ahuja, S.Chand Publication.
3. Macro Economic Analysis: by R.D. Gupta.
4. Monetary Economics: By R.R.Paul.

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## SEMESTER-IV

### GE-4: INDIAN ECONOMY – PERFORMANCE AND POLICIES

(CREDITS: 6, Theory=6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

**MODULE-1: Current challenges:** Features of Indian economy; **Population Explosion:** causes and effects; **Poverty:** Definition and estimate, poverty line, poverty alleviation programmes; **Inequality:** Income and Regional inequality, causes and corrective measures; **Unemployment:** Concepts, Measurement, Types, Causes and Remedies.

**MODULE-2: Agricultural development in India:** Indian Agriculture: nature, importance, trends in agricultural production and productivity, factors determining production, land reforms, new agricultural strategies, and green revolution, rural credit, agricultural marketing and warehousing.

**MODULE-3: Industrial development in India:** Trends in industrial output and productivities, Industrial Policies of 1948, 1956, 1977 and 1991. Industrial licensing policies-MRTP Act, FERA and FEMA, Growth and Problems of SSIs, Industrial Sickness, Industrial Finance, Industrial Labour.

**MODULE-4: External Sector : Foreign trade:** role, composition and direction of India's foreign trade, trends of export and import in India, export promotion verses import substitution, balance of payment of india, India's trade policies, **Foreign capital** : FDI, AID and MNCs.

**MODULE-5: Indian monetary and credit system:** Role of credit, sources of credit, role of RBI, Indian stock exchange: its role, importance and functions.

#### Basic Readings:

1. Indian Economy: by S.K.Mishra and V.K.Puri, Himalaya Publishing House, Mumbai.
2. Indian Economy Since Independence: by U.Kapila.
3. Indian Economy: by R.Dutt and K.P.M. Sundharam.
4. Misra, S. K. and Puri V. K. Indian Economy — Its Development Experience. Himalaya Publishing House, Mumbai
5. Agarawala, A. N. Indian Economy, New Age Publications, New Delhi
6. Acharya, S. and Mohan, R. (Eds.) (2010): India's Economy: Performance and Challenges, Oxford University Press, New Delhi.
7. Kapila U. *Indian economy since Independence*. Academic Foundation, New Delhi

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## SEMESTER-I

### CORE-1: FINANCIAL ACCOUNTING

(CREDITS: 6, Theory=6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

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

#### MODULE-1:

##### (a) Theoretical Framework

Lectures 5

- 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

Lectures 12

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

#### MODULE-2: Business Income

Lectures 10

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement and revenue recognition.
- ii. 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 method. Salient features of Accounting Standard (AS): 6(ICAI)
- iii. Inventory Accounting: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Accounting Standard (AS): 2 (ICAI)

#### MODULE-3: Final Accounts

Lectures 12

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of Sole Trade and Partnership Business with adjustments.

#### MODULE-4: Accounting for Hire Purchase and Installment Systems

Concepts of operating and financial lease (theory only) Departmental Accounting and Branch Accounting including foreign branch (Theory and Problem)

#### MODULE-5: Accounting for Partnership Firm

Lectures 15

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

#### SUGGESTED READINGS:

1. Monga, J.R. *Financial Accounting: Concepts and Applications*. Mayoor Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
4. Sehgal, Ashok, and Deepak Sehgal. *Advanced Accounting. Part –I*. Taxmann Applied Services, New Delhi.
5. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
6. Tulsian, P.C. *Financial Accounting*, Pearson Education.
7. Jain, S.P. and K.L. Narang. *Financial Accounting*, Kalyani Publishers, New Delhi
8. Gupta, Nirmal. *Financial Accounting*, Sahitya Bhawan, Agra.
9. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi



## CORE-2: BUSINESS LAW

(CREDITS: 6, Theory=6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

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

### **MODULE-1: The Indian Contract Act, 1872: General Principle of Law of Contract**

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

### **MODULE-2: The Indian Contract Act, 1872: Specific on tracts**

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

**MODULE-3: The Sale of Goods Act, 1930** Contract of sale, meaning and difference between sale and agreement to sell.

- a) Conditions and warranties
- b) Transfer of ownership in goods including sale by non-owners
- c) Performance of contract of sale
- d) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

### **MODULE-4: Partnership Laws**

#### **The Partnership Act, 1932**

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

### **MODULE-5: The Negotiable Instruments Act 1881**

- a) Meaning and Characteristics of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheques

### **SUGGESTED READINGS:**

1. Kuchhal, M.C. and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Chadha, P. R., *Business Law* Galgotia Publishing Company, New Delhi.
5. Chawla & Garg – Business and Company Law, Kalyani Publishers, New Delhi.
6. Goyal Bhushan Kumar and Jain Kinneri, *Business Laws*, International Book House
7. Kapoor N.D – Elements of Mercantile Law – Sultan Chand & Sons, New Delhi.

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## SEMESTER-II

### CORE-3: BUSINESS ORGANIZATION AND MANAGEMENT

(CREDITS: 6, Theory=6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

**Objective:** The course aims to provide basic knowledge to the students about the rganisation and management of a business enterprise.

**MODULE-1: Foundation of Indian Business: Lectures: 13**

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill Development. 'Make in India' Movement. Social responsibility and ethics. Emerging oport Moduleies in business; Franchising, Outsourcing

**MODULE-2: Business Enterprises Lectures: 13**

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organization. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations

**MODULE-3: Management and Organisation Lectures: 13**

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams

**MODULE-4: Leadership, Motivation and Control Lectures: 13**

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

**MODULE-5: Functional Areas of Management Lectures: 13**

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices. Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

**SUGGESTED READINGS:**

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi
3. Robert; Lawrence, *Modern Business Organization*, Macmilian India.
4. Koontz and Wehrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.
7. Griffin, *Management Principles and Application*, Cengage Learning

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### CORE-4: CORPORATE LAW

(CREDITS: 6, Theory=6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

**Objective:** 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.

**MODULE-1: Introduction Lectures 15**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; types of companies including one person company, small company, dormant company and producer company; association not for profit; formation of company, on-line filing of documents, promoters, their legal position. (As per companies Act, 2013)

**MODULE-2: Documents****Lectures 15**

Memorandum of association, articles of association, GDR; book building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares. **(As per companies Act, 2013)**

**MODULE-3: Management****Lectures 15**

Classification of directors, women directors, independent director, disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; managing director, meetings of shareholders and board; types of meeting, meeting through video conferencing, e-voting. Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. **(As per companies Act, 2013)**

**MODULE-4: Dividends, Accounts, Audit****Lectures 15**

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report.

**Winding Up** - Concept and modes of Winding Up.

**Insider Trading, Whistle Blowing** – Insider Trading; meaning & legal provisions; Whistle blowing: Concept and Mechanism.

**MODULE-5: Depositories Law****Lectures 5**

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

**SUGGESTED READINGS:**

1. MC Kuchhal *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers).
2. GK Kapoor & Sanjay Dhamija, *Company Law*, Bharat Law House.
3. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press.
4. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
5. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
6. Avtar Singh, *Introduction to company Law*, Eastern Book Company

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**SEMESTER-III****CORE-5: BUSINESS MATHEMATICS-I**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

**Module-1: Matrices and Determinants****Lectures 12**

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

**MODULE-2: Calculus I****Lectures 12**

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

**MODULE-3: Calculus II****Lectures 13**

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

**MODULE-4: Mathematics of Finance****Lectures 10**

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

**MODULE-5: Linear Programming****Lectures 17**

Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility, and redundant constraints. Solution to LPPs using Simplex method – maximization and minimization cases.

### Suggested Readings:

1. Anthony, M. and N. Biggs. *Mathematics for Economics and Finance*. Cambridge University Press.
2. Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.
3. Dowling, E.T. *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Publishing Co.
4. Prasad, Bindra and P.K. Mittal. *Fundamentals of Business Mathematics*. Har-Anand Publications.
5. Thukral, J.K. *Mathematics for Business Studies*. Mayur Publications.
6. Vohra, N.D. *Quantitative Techniques in Management*. Tata McGraw Hill Publishing Company.
7. Soni, R.S. *Business Mathematics*. Pitambar Publishing House.
8. Singh J. K. *Business Mathematics*. Himalaya Publishing House.

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## CORE-6: INCOME TAX LAW AND PRACTICE

CREDITS: 6, (Theory 6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

### MODULE-1:

13 Lectures

Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Maximum marginal rate of tax. Permanent Account Number (PAN), Residential status; Scope of total income on the basis of residential Status Exempted income under section 10

### MODULE-2: Computation of income under different heads

20 Lectures

Salaries; Income from house property

### MODULE-3: Computation of income under different heads

12 Lectures

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

### MODULE-4: Total income and tax computation

17 Lectures

Income of other persons included in assessee's total income- Aggregation of income and set-off and carry forward of losses Deductions from gross total income, Rebates and reliefs

- Computation of total income of individuals and firms
- Tax liability of an individual and firm
- Five leading cases of Supreme Court

### MODULE-5: Preparation of return of income:

13 Lectures

- Manually On-line filing of Returns of Income & TDS.

- Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

### Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
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.

### Journals

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

### Software

1. Dr. Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. Excel Utility available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

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## CORE-7 : HUMAN RESOURCE MANAGEMENT

CREDITS: 6, (Theory 6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

### MODULE-1:

13 Lectures

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

### MODULE-2:

13 Lectures

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

### MODULE-3:

13 Lectures

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

### MODULE-5:

13 Lectures

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

### MODULE-5:

13 Lectures

Maintenance: employee health and safety; employee welfare; social security; Employer Employee relations- an overview. grievance handling and redressal Industrial Disputes causes and settlement machinery..

### Suggested Readings:

1. *Human Resource Management*, Kalyani Pub.
2. Chhabra, T.N. *Essentials of Human Resource Management*. Sun India Publication New Delhi.
3. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
4. Weather and Davis. *Human Resource Management*. Pearson Education.
5. *Human Resource Management*. Himalaya Pub.

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## SEMESTER-IV

### CORE-8 : INDIRECT TAX

CREDITS: 6, (Theory 6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

**MODULE-1: Indirect Tax :Introduction:** Indirect Tax: Meaning, Nature and Types(Service Tax, Excise Duty, VAT, Customs Duty, STT, Stamp Duty, Entertainment Tax).

**MODULE-2: Service tax:** Service tax – concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit.

**MODULE-3: VAT:** VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

**MODULE-4: Central Excise:** Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

**MODULE-5: Customs laws:** Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

### **Suggested Readings:**

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

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## **CORE-9: COST AND MANAGEMENT ACCOUNTING**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

**MODULE-1:** Introduction: Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and Classifications, Role of a cost accountant in an organization

### **MODULE-2: Elements of Cost**

- a. Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.
- b. Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.
- c. Overhead: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development

**MODULE-3:** Methods of Costing: Module costing, Job costing. Contract Costing, Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport) and Reconciliation of cost and financial accounts.

**MODULE-4:** Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Cash Flow Statement (AS 3)

**MODULE-5:** Absorption versus variable costing: Distinctive features and income determination. Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence and techniques of marginal costing for making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further.

### **Suggested Reading:**

1. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
2. Horngreen, Charles T., Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.
3. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
4. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
5. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
7. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
8. Lal, Jawahar. *Advanced Management Accounting Text and Cases*. S. Chand & Co., New Delhi.
9. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.

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## **CORE-10: COMPUTER APPLICATIONS IN BUSINESS**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

### **MODULE-1: Word Processing**

**10 Lectures**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: (Opening an existing document/creating a new document, Saving, Selecting text, Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting spellings)Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Mail Merge including linking with Access Database, Tables: Formatting the table, Inserting filling and formatting a table Creating Documents in the areas: Mail Merge including linking with Access Database, Handling Tables, Inserting Pictures and Video

### **MODULE-2: Preparing Presentations:**

**10 Lectures**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow

### **MODULE-3: Spreadsheet and its Business Applications:**

**16 Lectures**

Spreadsheet concepts, Creating a work book, Saving a work book, Editing a workbook, Inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving data from selected cells, Handling operators in formula, Rearranging Worksheet, Project involving multiple spreadsheets, Organizing Charts and graphs, Printing worksheet. Generally used Spread sheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions.

### **MODULE-4: Creating spreadsheet in the following areas:**

**14 Lectures**

- Loan & Lease statement
- Ratio Analysis.
- Payroll statements
- Capital Budgeting
- Depreciation Accounting
- Graphical representation of data
- Correlation and Regression

### **MODULE-5: Database Management System**

**20 Lectures**

Creating Data Tables, Editing a Database using Forms, Performing queries, Generating Reports, Creating DBMS in the areas of Accounting, Employees, Suppliers and Customer

Question Pattern for End Sem Exam: Out of 80 marks, 50 marks will be long/short answer type questions following the unit patterns while 30 marks will be compulsory short questions in the form 2marks x 15questions.

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## **SEMESTER-V**

### **CORE-11: CORPORATE ACCOUNTING**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

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

### **MODULE-1: Accounting for Share Capital & Debentures**

**15 Lectures**

Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures

### **MODULE-2: Final Accounts**

**15 Lectures**

Preparation of profit and loss account and balance sheet of corporate entities, including calculation of managerial remuneration. Disposal of company profits

**MODULE-3: Valuation of Goodwill and Valuation of Shares** **13 Lectures**

Concepts and calculation - simple problem only.

**MODULE-4: Amalgamation of Companies** **12 Lectures**

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

**MODULE-5:** **10 Lectures**

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

**Suggested Readings:**

1. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. Taxman Publication, New Delhi.
5. Gupta, Nirmal. *Corporate Accounting*. Sahitya Bhawan, Agra.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
8. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House

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**CORE-12: PRINCIPLES OF MARKETING**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

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

**MODULE-1: Introduction:** Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, Marketing environment.

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

**MODULE-2: Market Selection:** Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Product:** Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support; Product life-cycle; New Product Development.

**MODULE-3: Pricing:** Significance. Factors affecting price of a product. Pricing Policies and strategies.

**Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

**MODULE-4: Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.

**Retailing:** Types of retailing – store based and non-store based **6 Lectures** retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

**MODULE-5: Rural marketing:** Growing Importance; Distinguishing **7 Lectures** characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

**Recent developments in marketing:** Social Marketing, online **7 Lectures** marketing, direct marketing, services marketing, green marketing,

### Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan Ul Haque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Staton and Ajay Pandit. *Marketing Concepts and Cases*. (Special Indian Edition).
3. McCarthy, E. Jerome., and William D. Perreault. *Basic Marketing*. Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair, Dheeraj Sharma and Carl McDaniel. *Marketing: A South Asian Perspective*. Cengage Learning.
5. Pride, William M., and D.C. Ferrell. *Marketing: Planning, Implementation & Control*. Cengage Learning.
6. Majaro, Simon. *The Essence of Marketing*. Prentice Hall, New Delhi.
7. Zikmund William G. and Michael D'Amico. *Marketing: Creating and Keeping Customers in an E-Commerce World*. Thomson Learning.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. The Consumer Protection Act 1986.
10. Iacobucci and Kapoor. *Marketing Management: A South Asian Perspective*. Cengage Learning.

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## SEMESTER-VI

### CORE-13: AUDITING AND CORPORATE GOVERNANCE

CREDITS: 6, (Theory 6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

**Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

**MODULE-1: 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.

**MODULE-2: 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

**MODULE-3: 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;

**MODULE-4: 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.

**MODULE-5: 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

### Suggested Readings:

1. Gupta, Kamal and Ashok Arora. *Fundamentals of Auditing*. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
2. Jha, Aruna. *Auditing*. Taxmann.
3. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. *A Handbook of Practical Auditing*. S. Chand and Co. Ltd., New Delhi.
4. Ghatalia, S.V. *Practical Auditing*. Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
6. Alvin Arens and James Loebbecke, *Auditing: an Integrated Approach*
7. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning Christine A Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
8. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press, New Delhi.
9. The Companies Act 2013 (Relevant Sections)
10. MC Kuchhal *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
11. Relevant Publications of ICAI on *Auditing (CARO)*.

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## CORE-14: FUNDAMENTALS OF FINANCIAL MANAGEMENT

CREDITS: 6, (Theory 6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

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

**MODULE-1: Introduction to Financial Management:** Scope and objective, Time value of money, **Risk** and return, Valuation of securities – Bonds and Equities.

**MODULE-2: Long Term Investment Decisions:** The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net **Terminal** Value, Internal Rate of Return (IRR), Profitability Index

**MODULE-3: Financing Decisions:** Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and **financial** leverage. Determinants of capital structure.

**MODULE-4: Dividend Decisions:** Theories for Relevance and irrelevance of dividend decision **for** corporate valuation. Cash and stock dividends. Dividend policies in practice.

**MODULE-5: Working Capital Decisions:** Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables **management**, inventory management and payables management.

### Suggested Readings

1. Horne, J.C. Van and Wackowich. *Fundamentals of Financial Management*. 9<sup>th</sup> ed. New Delhi Prentice Hall of India.
2. Johnson, R.W. *Financial Management*. Boston Allyn and Bacon.
3. Joy, O.M. *Introduction to Financial Management*. Homewood: Irwin.
4. Khan and Jain. *Financial Management text and problems*. 2<sup>nd</sup> ed. Tata Mc Graw Hill New Delhi.
5. Pandey, I.M. *Financial Management*. Vikas Publications.
6. Chandra, P. *Financial Management- Theory and Practice*. (Tata Mc Graw Hill).
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, J.K. *Financial Management- text and Problems*. 2<sup>nd</sup> Ed. Dhanpat Rai and Company, Delhi.
9. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Book Bank International.
10. Brigham and Houston, *Fundamentals of Financial Management*, 13<sup>th</sup> Ed., Cengage Learning

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## DISCIPLINE SPECIFIC ELECTIVE (DSE)

### SEMESTER-V

#### DSE-1 (A): ACCOUNTING AND FINANCE : **Financial Markets, Institutions and Services**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

**Objective:** To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

#### **MODULE-1: An Introduction To Financial System, its Components (8 Lectures)**

financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system.

#### **MODULE-2: Financial Markets: (17 Lectures)**

Money market – functions, organization and instruments. Role of central bank in money market; Indian money market – An overview

Capital Markets – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

#### **MODULE-3: Financial Institutions: (20 Lectures)**

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

#### **MODULE-4: Overview of financial services industry: (8 Lectures)**

Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.

**MODULE-5: Leasing and hire–purchase;** Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

#### **Suggested Readings:**

Bhole, L.M. *Financial Markets and Institutions*. Tata McGraw-Hill Publishing Company.

Khan, M.Y. *Indian Financial System – Theory and Practice*. Vikas Publishing House.

Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.

Prasanna, Chandra. *Financial Management: Theory and Practice*. Tata McGraw Hill Publishing Company Ltd., New Delhi.

Simha, S.L.N. *Development Banking in India*. Madras: Institute of Financial Management and Research

Khan and Jain. *Financial Services*. 2<sup>nd</sup> ed. Tata McGraw Hill

Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.

Annual Reports of Major Financial Institutions in India



#### DSE-1 (B): BANKING AND INSURANCE : Indian Banking And Insurance System

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

#### **Objectives:**

To enable the students to acquire knowledge about basics of banking and insurance

**MODULE-1: 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.

**MODULE-2: 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

**MODULE-3: 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.

**MODULE-4: 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.

**MODULE-5: 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.

**Reference Books:**

1. Sheldon H.P : *Practice and Law of Banking*.
2. Bedi. H.L : *Theory and Practice of Banking*.
3. Maheshwari. S.N. : *Banking Law and Practice*.
4. Shekar. K.C : *Banking Theory Law and Practice*.
5. Pannandikar & Mithami: *Banking in India*.
6. Radhaswamy & Vasudevan: *Text Book of Banking*.
7. Indian Institute of Bankers (Pub) *Commercial Banking Vol-I/Vol-II (part I&II) Vol- III*.
8. Varshaney: *Banking Law and Practice*.
9. Dr. P. Periasamy: Principles and Practice of Insurance
10. Himalaya Publishing House, Delhi.
11. Inderjit Singh, Rakesh Kalyal & Sanjay Arora: Insurance Principles and Practices
12. Kalyani Publishers, Chennai.
- 13.M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
14. G. Krishnaswamy : Principles & Practice of Life Insurance
15. Kothari & Bahl : Principles and Practices of Insurance.



**DSE-1 (C): FINANCIAL MARKETS : INDIAN FINANCIAL SYSTEM**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

**Objectives:**

To enable the students to understand the basic knowledge about the structure, organization and working of financial system in India.

**MODULE-1: Financial System:** Meaning and Significance-Functions of the financial system -Financial Assets- Financial markets- Classification-Financial instruments-weakness of Indian Financial System.

**MODULE-2: Money market:** Definition-Features-Objectives-Features of a developed money market- Importance of Money market-Composition of Money market-Operations and Participants- Money market Instruments-features of Indian money market-Recent developments.

**MODULE-3: Primary, Secondary and Capital Markets:** New issue market-meaning-functions-methods floating new issue - intermediaries in the new issue market-merchants bankers and their functions -Recent trends in new issue market - Stock Exchanges-Functions-Structure of stock exchanges-BSE-NSE- listing of securities-Advantages of listing-methods of trading in stock exchanges-on line trading-stock indices

**MODULE-4: Financial Institutions:** commercial banks- development financial institutions- Nonbanking financial corporation's-Mutual Funds, insurance companies – Objectives and functions (only a brief outline).

**MODULE-5: Regulatory Institutions:** RBI – Role and Functions. The Securities and Exchange Board of India-objectives-function-powers-SEBI guidelines for primary and secondary market.

**Reference Books:**

1. Kohn, Meir: *Financial Institutions and Markets*, Tata McGraw Hill.
2. Bhole L.M: *Financial Institutions and Markets*, Tata McGraw Hill.
3. Desai, Vasantha: *The Indian Financial System*, Himalaya Publishing House.
4. Machiraju.R.H: *Indian Financial System*, Vikas Publishing House.
5. Khan M.Y: *Indian Financial System*, Tata McGraw Hill.
6. Varshney, P.N., & D K Mittal, D.K.: *Indian Financial System*, Sultan Chand & Sons



7. Gordon E. & Natarajan K.: *Financial Markets & Services*, Himalaya Publishing House.  
8. Pathak, V. Bharati: *Indian Financial System*, Pearson Education.

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## DSE-2

### DSE-2 (A): ACCOUNTING AND FINANCE : **Financial Statement Analysis And Reporting**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

#### **Objectives:**

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

**MODULE-1: 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, schedules – Limitations of financial statements.

**MODULE-2: 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.

**MODULE-3: 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.

**MODULE-4: Multivariate Ratio Analysis:** Concept, objectives, uses and limitations – Univariate analysis Vs. Multivariate ratio analysis – Application of statistical tools in financial statement analysis.

**MODULE-5: Corporate Reporting:** Cash Flow statement Analysis (AS 3) and Statutory and Non Statutory Reports, Integrated Reporting

#### **Suggested Readings:**

1. Foster, G.: *Financial Statement Analysis*, Englewood Cliffs, NJ, Prentice Hall.
2. Foulke, R.A.: *Practical Financial Statement Analysis*, New York, McGraw-Hill.
3. Hendriksen, E.S.: *Accounting Theory*, New Delhi, Khosla Publishing House.
4. Kaveri, V.S.: *Financial Ratios as Predictors of Borrowers' Health*, New Delhi, Sultan Chand.
5. Lev, B.: *Financial Statement Analysis – A New Approach*, Englewood Cliffs, NJ, Prentice Hall.
6. Maheswari, S.N.: *Management Accounting & Financial Control*, New Delhi, Sultan Chand.
7. Myer, J.N.: *Financial Statement Analysis*, NJ, Prentice Hall.
8. Porwal, L.S.: *Accounting Theory – An Introduction*, New Delhi, Tata-McGraw-Hill

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### DSE-2 (B): BANKING AND INSURANCE : **Merchant Banking And Financial Services**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

#### **Objectives:**

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

**MODULE-1: 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

**MODULE-2: 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

**MODULE-3: 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.

**MODULE-4: 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.

**MODULE-5:** Security Brokerage: Meaning of Brokerage, types of brokers. Difference between broker and jobber. SEBI Regulations relating to brokerage business in India.

**Suggested Readings:**

M.Y.Khan, Financial Services, Tata McGraw-Hill, 11th Edition, 2008

2. Nalini Prava Tripathy, Financial Services, PHI Learning, 2008

Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2002.

J.C.Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi.

Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.

Sasidharan, Financial Services and System, Tata McGraw Hill, New Delhi, 1st Edition, 2008.

Website of SEBI

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**DSE-2 (C): FINANCIAL MARKETS : Financial Institutions And Services**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

**Objectives:**

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

**Module-1: 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.

**Module-2: Financial Institutions:** A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC. The banking Institutions: Commercial banks - the public and the private sectors - structure and comparative performance. The problems of competition; interest rates, spreads, and NPAs. Bank capital - adequacy norms and capital market support.

**Module-3: Non-banking financial institutions :** Evolution, control by RBI and SEBI. A perspective on future role. Module 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.

**Module-4: 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.

**Module-5: Operations:** Financial Assets/ Instruments Rights issues, issue of Debentures, issue of Equity shares - pre-issue activity, post-issue activities. The regulatory framework: SEBI and Regulation of Primary and Secondary Markets, Company Law provisions.

**References**

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, New Delhi, 2004.

2. Harsh V.Verma, Marketing of Services, Global Business Press, 2002

3. Sames L .Heskett, Managing In the Service Economy, Harvard Business School Press, Boston, 2001.

4. M.Y.Khan, Indian Financial System, 4/eTata Mc Graw-Hill, New Delhi, 2004

5. Frank.J.Fabozzi & Franco Modigliani, Foundations of Financial Markets and Institutions, 3/e, Pearson Education Asia, 2002.

6. H.R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd.2002.

7. Meir Kohn, Financial Institutions and Markets, Tata McGraw-Hill, New Delhi, 2003.

8. Pathak: Indian Financial Systems Pearson Education

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**SEMESTER-VI**

## DSE-3

### DSE-3 (A): CORPORATE TAX PLANNING

CREDITS: 6, (Theory 6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

**Objective:** To provide Basic knowledge of corporate tax planning and its impact on decision-making.

**MODULE-1:** Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits; Tax on distributed profits

**MODULE-2:** Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organisation; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares Tax planning with reference to sale of scientific research assets

**MODULE-3:** Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation

**MODULE-4:** Special provisions relating to non-residents; Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

**MODULE-5:** Tax planning with reference to business restructuring; Amalgamation; Demerger; Slump sale; Conversion of sole proprietary concern/partnership firm into company; Conversion of company into LLP; Transfer of assets between holding and subsidiary companies

#### Suggested Readings:

Singhania, Vinod K. and Monica Singhania. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.

Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.

Acharya, Shuklendra and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.

Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.

IAS – 12 and AS – 22.

T.P. Ghosh. *IFRSs*. Taxmann Publications Pvt. Ltd. New Delhi.

#### Journals

*Income Tax Reports*, Company Law Institute of India Pvt. Ltd., Chennai.

*Taxman*, Taxman Allied Services Pvt. Ltd., New Delhi.

*Current Tax Reporter*, Current Tax Reporter, Jodhpur

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### DSE-3 (B): FUNDAMENTALS OF INVESTMENT

CREDITS: 6, (Theory 6)

(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)

**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.

**MODULE-1:** (10 Lectures)

**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.

**MODULE-2:** (15 Lectures)

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

**MODULE-3: (15 Lectures)**

**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.

**MODULE-4: (15 Lectures)**

**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.

**MODULE-5: (10 Lectures)**

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

**Suggested Readings**

Jones, C.P., "*Investments Analysis and Management*", Wiley, 8<sup>th</sup> ed.  
Prasanna, Chandra., "*Investment Analysis and Portfolio Management*", Tata McGraw Hill.  
Rustogi, R.P., "*Fundamentals of Investment*", Sultan Chand & Sons, New Delhi.  
Vohra, N.D., and B.R. Bagri, "*Futures and Options*", McGraw Hill Publishing  
Mayo, "*An Introduction to Investment*", Cengage Learning.

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**DSE-3 (C): FINANCIAL MARKET OPERATIONS**

**CREDITS: 6, (Theory 6)**

**(Total Marks: 100, Mid Sem=15, Tutorial=05, Term End=80: Duration: 3 hrs.)**

**Objective:**

This course aims at acquainting the students with the working of Financial Markets in India.

**MODULE-1: An overview of financial markets in India:** Money Markets: Indian money markets composition and structure; (a) Acceptance houses, (b) Discount houses, and (c) Call money markets; Recent trends in India money markets.

**MODULE-2: Capital Market:** Security market – (a) New issue market. (b) Secondary market: Functions and role of stock exchange: listing procedure and legal requirements: Public Issue – pricing and marketing: Stock exchanges – National Stock Exchange and over-the-counter exchanges.

**MODULE-3: Securities Contract and Regulations Act:** Main provisions. Investors Protections: Grievances concerning stock exchange dealing and their removal: Grievances cells in stock exchanges: SEBI: Company Law Board: Press: Remedy through courts.

**MODULE-4: Functionaries on Stock Exchanges:** Brokers, Sub brokers, market makers, jobbers, and NRIS.

**MODULE-5: Financial Services:** Concept, functions, and types. 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. SEBI guidelines: Credit rating.

**Suggested Readings:**

Chandler M. V. and Goldfeld S. M: Economics of Money and Banking: Harper and Row, New York.  
Gupta Suraj B: Monetary Economics: S. Chand and Co., New Delhi  
Gupta Suraj B: Monetary Planning in India: Oxford, Delhi.  
Bhole I. M.: financial Markets and Institutional: Tata McGraw Hill, New Delhi.

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**DSE-4 : BUSINESS RESEARCH METHODS AND PROJECT WORK**

**(CREDIT=6 / MARKS=100) (End Semester Evaluation)**

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