

# SYLLABUS

For

## Bachelor of Commerce Under Choice Based Credit System

(as approved by the School Board in its Meeting held on 30.1.2020 and BOS held on 29.11.2019)



مولانا آزاد نیشنل اردو یونیورسٹی      مولانا آزاد نیشنل اردو یونیورسٹی

**MAULANA AZAD NATIONAL URDU UNIVERSITY**

*(A Central University established by an Act of Parliament in 1998)*

Department of Management & Commerce  
School of Commerce and Business Management



**MAULANA AZAD NATIONAL URDU UNIVERSITY**

*(A Central University established by an Act of Parliament in 1998)*

**Department of Management & Commerce**

**Structure of Bachelor of Commerce as per CBCS**

S.No	Particulars	As per UGC Requirements	Existing Structure	Proposed Structure
I	Ability Enhancement course (AECC)	4 (2*2)	8 (2*4)	4 (2*2)
	English/MIL	24 (4*6)	24 (4*6)	24 (4*6)
II	Skill Enhancement Course (SEC)	8 (4*2)	16 (4*4)	8 (4*2)
III	Generic Elective (GE)	12 (2*6)	12 (2*6)	12 (2*6)
IV	Discipline Specific Course (DSC)	48 (8*6)	60 (10*6)	60 (10*6)
V	Discipline Specific Elective (DSE)	24 (4*6)	24 (4*6)	24 (4*6)
	Total	120	144	132*

(\*)As per the decision taken in the IQAC meeting and as endorsed by the Academic Council (AC) the maximum credit for UG programme under CBCS applicable from 2019-20 batch is 132, excluding Non CGPA courses.

**Note:**

- 1) The Department of Management and Commerce in anticipation of the approval by the Competent Authority has already implemented the revised syllabus from current academic year 2019-20.
- 2) As per the decision of the Academic Council (AC) the revised syllabus is also made applicable to DDE.
- 3) The revision of syllabus was first approved in BOS of the erstwhile Department of Commerce in its meeting held on 30<sup>th</sup> April 2019 and subsequently placed in the last meeting of the BOS of the Department of Management and Commerce on 29<sup>th</sup> November 2019 with minor changes in consonance with the UGC CBCS guidelines.

**Scheme for Choice Based Credit System (CBCS) for  
B.Com Programme effective from 2019-20 Batch**

**SEMESTER I**

<i>S. No</i>	<i>Name of the Subject</i>	<i>Lecture (Per Week)</i>	<i>Tutorial (Per Week)</i>	<i>Practical (Per Week)</i>	<i>Credit</i>	<i>Internal Marks</i>	<i>External Marks</i>	<i>Total Marks</i>
1	COMMUNICATIVE ENGLISH (AEC-1)	2	-	-	2	15	35	50
2	MODERN INDIAN LANGUAGE (MIL-I)	5	1	-	6	30	70	100
3	FINANCIAL ACCOUNTING-I (DSC-1A)	5	1	-	6	30	70	100
4	BUSINESS ECONOMICS (DSC-2A)	5	1	-	6	30	70	100
5	BUSINESS ORGANISATION (DSC-3A)	5	1	-	6	30	70	100
	<i>Total</i>	22	4	-	26	135	315	450
	MAJOR WORLD RELIGION OR ISLAMİYAT (NON-CGPA)	2	-	-	2	15	35	50

**SEMESTER II**

<i>S. No</i>	<i>Name of the Subject</i>	<i>Lecture (Per Week)</i>	<i>Tutorial (Per Week)</i>	<i>Practical (Per Week)</i>	<i>Credit</i>	<i>Internal Marks</i>	<i>External Marks</i>	<i>Total Marks</i>
1	ENVIRONMENTAL SCIENCE (AEC-2)	2	-	-	2	15	35	50
2	ENGLISH-I	5	1	-	6	30	70	100
3	MANAGEMENT THEORY (DSC-1B)	5	1	-	6	30	70	100
4	FINANCIAL ACCOUNTING II (DSC-2B)	5	1	-	6	30	70	100
5	BUSINESS STATISTICS (DSC-3B)	5	1	-	6	30	70	100
	<i>Total</i>	22	4	-	26	135	315	450
	MAJOR WORLD RELIGION OR ISLAMİYAT (NON-CGPA)	2	-	-	2	15	35	50

### SEMESTER III

<i>S. No</i>	<i>Name of the Subject</i>	<i>Lecture (Per Week)</i>	<i>Tutorial (Per Week)</i>	<i>Practical (Per Week)</i>	<i>Credit</i>	<i>Internal Marks</i>	<i>External Marks</i>	<i>Total Mar ks</i>
1	MODERN INDIAN LANGUAGE (MIL-II)	5	1	-	6	30	70	100
2	ENTREPRENEURSHIP OR ICT APPLICATION (SEC-1)	2	-	-	2	15	35	50
3	CORPORATE ACCOUNTING(DSC-1C)	5	1	-	6	30	70	100
4	BUSINESS LAW (DSC-2C)	5	1	-	6	30	70	100
	<i>Total</i>	<i>17</i>	<i>3</i>	<i>-</i>	<i>20</i>	<i>105</i>	<i>245</i>	<i>350</i>
	(NON-CGPA)	2	-	-	2	15	35	50

### SEMESTER IV

<i>S. No</i>	<i>Name of the Subject</i>	<i>Lecture (Per Week)</i>	<i>Tutorial (Per Week)</i>	<i>Practical (Per Week)</i>	<i>Credit</i>	<i>Internal Marks</i>	<i>External Marks</i>	<i>Total Marks</i>
1	English-II	5	1	-	6	30	70	100
2	Business Communication OR MODERN OFFICE MANAGEMENT (SEC-2)	2	-	-	2	15	35	50
3	COST ACCOUNTING (DSC-1D)	5	1	-	6	30	70	100
4	AUDITING PRINCIPLE & PRACTICE (DSC-2D)	5	1	-	6	30	70	100
	<i>Total</i>	<i>17</i>	<i>3</i>	<i>-</i>	<i>20</i>	<i>105</i>	<i>245</i>	<i>350</i>
	(NON-CGPA)	2	-	-	2	15	35	50

## SEMESTER V

<i>S. No</i>	<i>Name of the Subject</i>	<i>Lecture (Per Week)</i>	<i>Tutorial (Per Week)</i>	<i>Practical (Per Week)</i>	<i>Credit</i>	<i>Internal Marks</i>	<i>External Marks</i>	<i>Total Marks</i>
1	COMPUTERISED ACCOUNTING OR E-COMMERCE (SEC-3)	1	-	2	2	15	35	50
2	INCOME TAX LAW & PRACTICE OR SMALL BUSINESS MANAGEMENT (DSE-1A)	5	1	-	6	30	70	100
3	FINANCIAL MANAGEMENT OR MARKETING MANAGEMENT (DSE-2A)	5	1	-	6	30	70	100
4	GENERIC ELECTIVE (GE-1)	5	1	-	6	30	70	100
	<i>Total</i>	16	3	2	20	105	245	350
	(NON-CGPA)	2	-	-	2	15	35	50

## SEMESTER VI

<i>S. No</i>	<i>Name of the Subject</i>	<i>Lecture (Per Week)</i>	<i>Tutorial (Per Week)</i>	<i>Practical (Per Week)</i>	<i>Credit</i>	<i>Internal Marks</i>	<i>External Marks</i>	<i>Total Marks</i>
1	ADVERTISING (SEC4)	2	-	-	2	15	35	50
2	MANAGEMENT ACCOUNTING OR MONEY AND BANKING (DSE-1B)	5	1	-	6	30	70	100
4	GOODS AND SERVICE TAXES OR INTERNATIONAL BUSINESS (DSE-2B)	5	1	-	6	30	70	100
4	GENERIC ELECTIVE (GE-2)	5	1	-	6	30	70	100
	<i>Total</i>	17	3	-	20	105	245	350
	(NON-CGPA)	2	-	-	2	15	35	50

*Note: Completion of mandatory Non-CGPA courses of 2 Credit each in 1<sup>st</sup> and 2<sup>nd</sup> semesters along with 2 electives Non-CGPA courses of 2 credit each in entire programme duration is binding.*

# Bachelor of Commerce

## SEMESTER – I

### COMMUNICATIVE ENGLISH

Course Code		Course Type	Ability Enhancement Course(AEC1)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	30	Exam Duration (Hours)		Maximum Marks
Credits	2			
Instruction Mode	L(2)+T(-)+P(*)	Internal Evaluation	1/2	15
		End Semester	2	35
			Total	50

#### Course Objectives:

As Decided by Department of English for Undergraduate Courses

#### Course Outcomes:

As Decided by Department of English for Undergraduate Courses

**SEMESTER – I**  
**MODERN INDIAN LANGUAGE**  
**(MIL-I)**

Course Code		Course Type	MIL-I	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15	Exam Duration (Hours)	Maximum Marks	
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

As Decided by respective Department of Languages for Undergraduate Courses

**Course Outcomes:**

As Decided by respective Department of Languages for Undergraduate Courses

# Bachelor of Commerce

## SEMESTER – I

### FINANCIAL ACCOUNTING - I

Course Code		Course Type	Discipline Specific Compulsory Course (DSC-1A)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90	Exam Duration (Hours)	Maximum Marks	
Credits	6			
Instruction Mode	L (5) +T (1) +P (*)	Internal Evaluation	1	30
		End Semester	3	70
			<b>Total</b>	<b>100</b>

#### Course Objectives:

The objective of this paper is to help students acquire conceptual knowledge of double entry system of Accounting.

#### Course Outcomes:

The Students will understand the basic concepts and its importance in Financial Accounting, and they will be able to use it in day to day Book-keeping and Accounting of Business transactions.

#### Unit I: Introduction -

Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles Concepts and Conventions– Accounting System- Types of Accounts – Accounting Cycle.

#### Unit II: ACCOUNTING PROCESS

Meaning, Concept and preparation of Journal-Ledger and Trial Balance. (Including problems)

#### Unit III: SUBSIDIARY BOOKS

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper. (Including problems).

#### Unit IV: BANK RECONCILIATION STATEMENT

Meaning – Need - differences between cash book and pass-book balances – Favorable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems).

#### Unit V: RECTIFICATION OF ERRORS

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems).



## **Unit VI: FINAL ACCOUNTS**

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet with adjustments, provisions and closing entries.

### **Text Books& References:**

1. Accountancy-I - Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting - R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I - S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy-I – Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy - T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I - S.N.Maheshwari&V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting - Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting - Jawahar Lal, Himalaya Publishing House.

**SEMESTER – I**  
**BUSINESS ECONOMICS**

Course Code		Course Type	Discipline Specific Compulsory Course(DSC-2A)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90	Exam Duration (Hours)	Maximum Marks	
Credits	6			
Instruction Mode	L (5) +T (1) +P (*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

The objective of this paper is to help students acquire conceptual knowledge of Micro-Economic Theory and learn to apply these concepts in solving Business Problems.

**Course Outcomes:**

The Students will understand the Micro-Economic concepts and its importance in Business Decision Making

**Unit I: INTRODUCTION**

Meaning - Nature – Characteristics of Business economics- Importance and Role of Business Economics - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equilibrium- marginal utility.

**Unit II: DEMAND ANALYSIS**

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-

**Unit III: ELASTICITY OF DEMAND CONCEPT-** Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods— Importance of various Elasticity of Demand.

**Unit IV: SUPPLY ANALYSIS**

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

**Unit V: PRODUCTION ANALYSIS**

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale - Isocost– Isoquants - Economies and Dis-economies of Scale.

**Unit VI: COST AND REVENUE ANALYSIS**

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves—relationship between total marginal and average revenues.

**Text Books& References:**

1. Business Economics - V. G. Mankar, Himalaya Publishing House.
2. Managerial Economics - Vanith Agrawal, Pearson Education.
3. Business Economics - H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics - R. K. Lekhi, Kalyani Publishers.
5. Business Economics - D. M. Mithani, Himalaya Publishing House .
6. Business Economics - P. N. Chopra, Kalyani Publishers.
7. Essential of Business Economics - D. N. Dwivedi, Vikas Publishers.
8. Managerial Economics - Varshney and Maheswari, Sultan Chand.
9. Business Economics - P. K. Mehta, Tax Mann Publication.
10. Business economics – KK Dewett

## SEMESTER – I

### BUSINESS ORGANIZATION

Course Code		Course Type	Discipline Specific Compulsory Course (DSC-3A)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90	Exam Duration (Hours)	Maximum Marks	
Credits	6			
Instruction Mode	L (5) +T (1) +P (*)	Internal Evaluation	1	30
		End Semester	3	70
			<b>Total</b>	<b>100</b>

#### Course Objectives:

The objective of this paper is to help students acquire knowledge of various types of Business Organizations and their functioning.

#### Course Outcomes:

The Students will understand types of Organizations and their relative benefits and limitations.

#### Unit I: FUNDAMENTAL CONCEPTS

Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Nature of Business - Objectives of Business – Functions of Business- Social Responsibility of a business - Steps to Start an Enterprise.

#### Unit II: FORMS OF BUSINESS ORGANIZATIONS

Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship – Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship.

#### Unit III: PARTNERSHIP

Partnership -Kinds of Partners - - Partnership Deed - Meaning – Contents - Registration of Partnership Advantages and Disadvantages of Partnership - Suitability of Partnership - Limited liability partnership - Advantages and Disadvantages.

#### Unit IV: FORMATION OF JOINT STOCK COMPANY - (The Companies Act 2013)

Joint Stock Company - Meaning – Definition(Companies Act 2013) - Characteristics - Advantages and Disadvantages - Kinds of Companies(Companies Act 2013) - Stages of Company Formation.

**Unit V:DOCUMENTS-** Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus.

#### Unit VI: SOURCES OF FINANCE

Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance (A brief introduction to Shares and Debentures,

Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, Lease, Hire purchase, Franchising).

**Text Books& References:**

1. Business Organization & Management - Sharma Shashi K. Gupta, Kalyani Publishers.
2. Business Organization - Sharma Shashi K. Gupta, Kalyani publishers.
3. Organization & Management - R. D. Agarwal, McGraw Hill.
4. Modern Business Organization - S.A. Sherlekar, V.S. Sherlekar.
5. Business Organization & Management - C.R. Basu, Tata McGraw Hill.
6. Business Organization & Management - R. N. Gupta, S. Chand.
7. Organizational Behaviour Text & Cases - V.S.P. Rao, Himalaya Publishing House .
8. Business Organization & Management - Uma Shekaram, Tata McGraw Hill.
9. Business Organization & Management - Niranjan Reddy & Surya Prakash, Vaagdevi publishers.
10. Business Organisation and Management - Dr. NeeruVasihth, Tax Mann Publications.

## SEMESTER – I

### MODERN WORLD RELIGION/ISLAMIYAT\* I

Course Code		Course Type	Non CGPA Course	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	30	Exam Duration (Hours)	Maximum Marks	
Credits	2			
Instruction Mode	L(2)+T()+P(*)	Internal Evaluation	15	
		End Semester	35	
			Total	50

#### **Course Objectives:**

As Decided by Department of Islamiyat for Undergraduate Courses

#### **Course Outcomes:**

As Decided by Department of Islamiyat for Undergraduate Courses

**Syllabus may be obtained from Department of Islamiyat.**

\*As per the decision of the 36<sup>th</sup> meeting of the Academic Council vide Resolution no. 36.6.05, all the UG students in the 1<sup>st</sup> and 2<sup>nd</sup> semester shall be offered as a compulsory paper under Non CGPA. Those who have Madrasa background shall be offered 'Islamiyat' whereas non-madrasa background students have the option to choose either 'Major World Religions' or 'Islamiyat' from the academic year 2020-21.

**SEMESTER – II****ENVIRONMENTAL SCIENCE**

Course Code		Course Type	Ability Enhancement Compulsory Course(AEC-2)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	30	Exam Duration (Hours)	Maximum Marks	
Credits	2			
Instruction Mode	L(2)+T(*)+P(*)	Internal Evaluation	1/2	15
		End Semester	2	35
			<b>Total</b>	<b>50</b>

**Course Objectives:**

As Decided by School of Sciences for Undergraduate Courses

**Course Outcomes:**

As Decided by School of Sciences for Undergraduate Courses.

**SEMESTER – II****ENGLISH-I**

Course Code		Course Type	ENG-I	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15	Exam Duration (Hours)	Maximum Marks	
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

As Decided by Department of English for Undergraduate Courses

**Course Outcomes:**

As Decided by Department of English for Undergraduate Courses



**SEMESTER – II**  
**MANAGEMENT THEORY**

Course Code		Course Type	Discipline Specific Compulsory Course (DSC 1B)	
Scheme of Instruction		Scheme of Examination		
Total Duration (Hours)	75+15=90	Exam Duration (Hours)		Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

The objective of this course is to help the students to understand Management Concepts and Functions.

**Course Outcome;**

Students are able to understand the fundamentals of management and able to perform the functions of management.

**Unit I: Introduction to Management.**

Definition – Management - Levels of Management, Organization, and Administration - Evolution of Management thought – organization and the environmental factors.

**Unit I I: Planning.**

Nature Scope and objectives, purpose of planning – Planning process –Steps in Planning Types of plans.

**Unit III: Organization.**

Meaning Nature, Scope, objectives- Organization Structure- formal and informal organization Line and Staff, functional Organization – Centralization and Decentralization – Delegation of Authorities and responsibility.

**Unit IV: Directing.**

Meaning and definition of directing – Leader and Types of Leadership - Motivation and Brief account of Theories of Motivation

**Unit V: Controlling.**

Meaning and definition of controlling: -Process of control – types of control – requirement of effective control – control techniques

**Unit VI: Communication.**

Meaning and definition – Importance of Communication - Communication - type of Communication – barriers to effective Communication - Recent Communication Practices.

**Text Books& References:**

- 01)** Management, concept practices and cases- KarminderGhuman and K.Aswathappa
- 02)** Managerial theory and Application- Robert Kreitner
- 03)** Essentials of management- An International perspective Harold Koontz and Heinz weihrich
- 04)** Principles and practices of managerial- Parampal Singh and Ramneek Kaw
- 05)** Principles of management- PC Tripathi and P.N. Reddy
- 06)** Principles of management T. Ramswamy
- 07)** Management James A.F. Stones, A. Edward freeman and Daniel A. Gilbert-Jr.
- 08)** Organization and Management- R.D. Aggarwal.

**SEMESTER – II**  
**FINANCIAL ACCOUNTING - II**

Course Code		Course Type	Discipline Specific Compulsory Course (DSC 2B)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90	Exam Duration (Hours)	Maximum Marks	
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:** To acquaint the students with the basics of financial accounting for various types of businesses and functions.

**Course Outcomes:**

Financial accounting helps to the students to study and write accounts of the different types of business entities.

**UNIT-I: BILLS OF EXCHANGE:** Bills of Exchange – Definition - Distinction between Promissory note and Bills of exchange - Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honor and Dishonor of Bills - Renewal of bills - Retiring of bills under rebate - Accommodation bills (Including problems)

**UNIT-II: CONSIGNMENT ACCOUNTS:** Consignment - Meaning – Features - Performa invoice - Account sales - Del cruder commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock -Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price (Including problems)

**UNIT-III: JOINT VENTURE ACCOUNTS:** Joint Venture - Meaning – Features - Difference between Joint Venture and Consignment - Accounting Procedure - Methods of Keeping Records for Joint Venture Accounts - Method of Recording in co-ventures books - Separate Set of Books Method - Joint Bank Account - Memorandum Joint Venture Account (Including problems)

**UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:** Single Entry System - Meaning – Features - Difference between Single Entry and Double Entry systems - Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

**UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:** Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet (Including problems)

**UNIT-VI DEPRICIATION:** Meaning, Definition, causes and types, methods: Straight line method and Diminishing balance method, including problems.

**Textbooks& References:**

1. Accountancy-I - Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting - R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I - S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I – Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy - T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I - S.N.Maheshwari&V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting - Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting - Jawahar Lal, Himalaya Publishing House.

**SEMESTER – II**  
**BUSINESS STATISTICS**

Course Code		Course Type	Discipline Specific Compulsory Course (DSC 3B)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90	Exam Duration (Hours)	Maximum Marks	
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
		Total		100

**Course Objectives:**

The objective of this paper is to help students acquire knowledge of Statistics for Business applications and to impart analytical and computational skills.

**Course Outcomes:**

The student understands the concepts of Statistics as applicable to Business Decision situations and students' computational skills are enhanced.

**UNIT I: STATISTICS:** Nature and scope; Application of Statistics in business. Data; Data collection; Organization of data- classification, frequency distribution.

**UNIT II: PRESENTATION OF DATA- MEANING, NATURE, SCOPE OF DATA-** Table, Bar diagram, Pie diagram, Histogram, Frequency polygon, Frequency curve, Ogive Curve.

**UNIT III: MEASURES OF CENTRAL TENDENCY-** Introduction- arithmetic mean, median, mode. Geometric mean, Harmonic mean.

**UNIT IV: MEASURES OF DISPERSION:** Introduction- range, quartile deviation, mean deviation, standard deviation, variance.

**UNIT V: CORRELATION-** meaning, types, Carl Pearson coefficient of correlation, Spearman's rank correlation, regression analysis, time series analysis.

**UNIT VI: INDEX NUMBER-** meaning, methods of calculation, some important index numbers.

**Textbooks & References:**

1. Fundamentals of Statistics: Gupta S.C
2. Statistical Methods: Gupta S.P
3. Statistics for Management: Levin & Rubin
4. Statistics-Problems and Solutions: Kapoor V.K.
5. Fundamentals of Statistics: Elhance.D.N
6. Microsoft Office Excel 2003 and 2007- step by step: Frye, PHI

7. Statistics: Gupta B.N.
8. Statistics Concepts & Applications: Nabendu Pal & Sahadeb Sarkar.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.

**SEMESTER – II**  
**MODERN WORLD RELIGION/ISLAMIYAT\* II**

Course Code		Course Type	Non CGPA Course	
Scheme of Instruction		Scheme of Examination		
Total Duration (Hours)	30	Exam Duration (Hours)		Maximum Marks
Credits	2			
Instruction Mode	L(2)+T()+P(*)	Internal Evaluation	½	15
		End Semester	2	35
			Total	50

**Course Objectives:**

As Decided by Department of Islamiyat for Undergraduate Courses

**Course Outcomes:**

As Decided by Department of Islamiyat for Undergraduate Courses

**Syllabus may be obtained from Department of Islamiyat.**

\*As per the decision of the 36<sup>th</sup> meeting of the Academic Council vide Resolution no. 36.6.05, all the UG students in the 1<sup>st</sup> and 2<sup>nd</sup> semester shall be offered as a compulsory paper under Non CGPA. Those who have Madrasa background shall be offered 'Islamiyat' whereas non-madrasa background students have the option to choose either 'Major World Religions' or 'Islamiyat' from the academic year 2020-21.

**SEMESTER III**  
**ENTREPRENEURSHIP**

Course Code		Course Type	Skill Enhancement Course(SEC1)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	30		Exam Duration (Hours)	Maximum Marks
Credits	2		1/2	15
Instruction Mode	L(2)+T(-)+P(*)	Internal Evaluation	2	35
		End Semester	Total	50

**Course Objectives:**

The purpose of the paper is to orient the learner toward entrepreneurship skills as a career option and develop creative thinking and behavior.

**Course Outcomes:**

The students are able to understand the process of entrepreneurship which create employment and proper uses of resources.

**Unit I: INTRODUCTION**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: technopreneurship, cultural entrepreneurship, international entrepreneurship, entrepreneurship, eco-preneurship, and social entrepreneurship.

**UNIT II: ENTREPRENEURSHIP DEVELOPMENT**

Process of entrepreneurship, Concept, functions, and characteristics of successful entrepreneurs. 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.

**Unit III: MOBILIZING RESOURCES**

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

**Textbooks & References:**

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.



6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.
11. Bhatia and Bhalia – Entrepreneurial and small business management
12. Ian Chaston – Entrepreneurial management in small firm.

**SEMESTER III**  
**INFORMATION AND COMMUNICATION TECHNOLOGY APPLICATION (ICT APPLICATION)**

Course Code		Course Type	Skill Enhancement Course(SEC-1)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	30		Exam Duration (Hours)	Maximum Marks
Credits	2		½	15
Instruction Mode	L(2)+T()+P(*)	Internal Evaluation	2	35
		End Semester	Total	50

**Course Objective:**

The objective of the paper is to impart ICT skills to students, and they get familiarize with office automation tools.

**Course Outcome:**

Students understand and learn the basic skills of ICT.

**UNIT 1.** -ICT in business Historical development of business computing, business application of computer and I.T, Computer network and its types.

**UNIT II.** Internet and WWW- core features of www, services of internet, E-Commerce, M-Communication.

**UNIT III.**E-office: Microsoft office (MS Office), Working withMS- word, excel, power point presentation.

\*(Students are expected to be familiarized with the use of ICT tools)

**Textbooks& References:**

- 01) Computer application in business. S Sudalaimuthu and S Anthony raj
- 02) Management information system – S Sadagopan
- 03) Information technology for management- Henry C. Lucas jr.
- 04) Fundamentals of information technology – Alexerleon and Mathews leon
- 05) Introduction to MS- Office – Alexerleon and Mathews leon.

**SEMESTER – III**  
**CORPORATE ACCOUNTING**

Course Code		Course Type	Discipline Specific Compulsory Course(DSC-1C)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90	Exam Duration (Hours)		Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

The Objective of this paper is to equip the students with knowledge of Accounting for Corporate entities. It will also equip the students with the procedure of amalgamation, absorption, liquidation of corporate entities.

**Course Outcomes:**

The student gains expertise in Accounting for various corporate entities.

**Unit I: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES**

Issue of Shares at par, premium and discount – Pro-rata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting Meaning – Conditions- Bonus Shares Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares (Including problems)

**Unit II: VALUATION OF SHARES AND GOODWILL**

Introduction to the concept and methods of valuation of shares. Concept and meaning of goodwill and its method of valuation.

**Unit III: PREPARATION OF FINAL ACCOUNTS OF COMPANIES –**

Companies Act 2013 Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I Form of Balance Sheet – Part-II Statement of Profit and Loss –

**Unit IV: AMALGAMATION AND ABSORPTION OF COMPANIES**

Procedure of amalgamation, absorption and preparation of balance sheet. (Including Problems)

## **Unit V: LIQUIDATION OF COMPANIES**

Concept and procedure of preparation of liquidators, final statement of account of liquidator.

## **Unit VI: HOLDING COMPANIES**

Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet.

### **Textbooks & References:**

1. Principles and Practice of Accounting - R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy - Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy - R. L. Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II) - S. N. Maheshwari & V. L. Maheshwari, Vikas.
5. Accountancy–III – Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy - Arulanandam; Himalaya.
7. Accountancy–III - S.P. Jain & K.L. Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC) - D. G. Sharma, Tax Mann Publications.
10. Advance corporate accounting- B Krishna Rao, S. Krishnaih gaud, K. Sreelatha Reddy.

**SEMESTER – III**  
**BUSINESS LAW**

Course Code		Course Type	Discipline Specific Compulsory Course (DSC 2C)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90	Exam Duration (Hours)		Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

The Objective of this Paper is providing a reasonable level of understanding of the Legal environment of Business.

**Course Outcomes:**

The Student gains the Knowledge of Various Business and Economic Legislations.

**Unit I: INTRODUCTION TO BUSINESS LAWS**

Salient features of Contract Act: Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance -Implied Agreement, Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration - Capacity to a contract - Minors agreements.

**Unit II: CONTRACT ACT**

Legality of Object and Consideration - Agreements Expressly Declared To Be Void - Wagering Agreements - Contingent Contracts. Discharge of Contract Modes of Discharge - Performance of Contracts - Breach of Contract - Remedies for Breach.

**Unit III: SALE OF GOODS ACT**

Contract of Sale Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Transfer or Passing of Property Time When Property Passes, Rules of Transfer of Property, Transfer of Ownership.

**Unit IV: CONSUMER PROTECTION ACT**

Definitions and salient features of Consumer Protection Act, Consumer Protection Councils - Consumer Dispute Redressal Agencies - District Forum - State Commission and National Commission - Procedure to Lodge a Complaint for Redressal – Appeals.

**Unit V: INTELLECTUAL PROPERTY RIGHTS**

Introduction and concept of IPR, International Convention on IPRs, Copyright, Subject matter of Copyright, Ownership. Introduction to Patents and Trademarks. Geographical Indications, Trade Secrets.

## **Unit VI: INFORMATION TECHNOLOGY ACT**

Information Technology Act-2000: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication.

### **Textbooks& References:**

1. Business Law - Sandhya KVN, Himalaya.
2. Business Law including company Law - SS Gulshan & GK Kapoor, New Age
3. Business Law – Mathur, McGraw Hill Education.
4. Business Law - MC Kuchal& Vivek Kuchal, Vikas Publishing House.
5. Business Law - P.N. Bansal, Tax Mann Publications.
6. Business Law - PC Tulsian& Bharat Tulsian, McGraw Hill Education
7. Business Law - Prof. G. Krishna Murthy, PBP.
8. Business Law - R.S.N. Pillai and Bagavathi, S. Chand.
9. Business Law - Tejpal Sheth, Pearson.
10. Business Laws - KC Garg & RC Chawla, Kalyani Publishers.
11. Intellectual Property Law, P. Narayanan, Eastern Law House

### **Reference Statues:**

The Copyright Act (1957), The Patent Act (1970), The Trademarks Act (1999), The Geographical Indication of Goods Act (1999).

**SEMESTER – IV****ENGLISH-II**

Course Code		Course Type	ENG-II	
Scheme of Instruction		Scheme of Examination		
Total Duration (Hours)	75+15	Exam Duration (Hours)		Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

As Decided by Department of English for Undergraduate Courses

**Course Outcomes:**

As Decided by Department of English for Undergraduate Courses

**SEMESTER IV**  
**BUSINESS COMMUNICATION**

Course Code		Course Type	Skill Enhancement Course(SEC2)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	30		Exam Duration (Hours)	Maximum Marks
Credits	2			
Instruction Mode	L(2)+T()+P(*)	Internal Evaluation	½	15
		End Semester	2	35
			Total	50

**Course Objectives:**

The Objective of this Paper is to help Students acquire skills drafting Business Letters, Reports and Communications.

**Course Outcomes:**

The Students are able to understand and learn what styles and techniques of Communications are suitable for various Business needs.

**Unit I: MEANS AND TYPES OF COMMUNICATION**

Meaning and Definition - Process - Functions - Objectives - Importance - Essentials of Good Communication - Communication Barriers - 7C's of Communication. Types of Communication, Effective Oral Communication, Media and Techniques of Oral Communication,

**Unit II: NON-VERBAL COMMUNICATION**

Purpose of writing - Clarity in Writing - Principle of Effective writing - Writing Techniques - Electronic Writing – Process, Etiquettes of Social Media Communication.

**Unit III: BUSINESS LETTERS & REPORTS**

Need and functions of business letters - Planning and layout of business letter - Kinds of business letters - Essentials of effective correspondence - Purpose - Kind and Objective of Reports - Writing Reports - Drafting of Business Letters - Inquiries and replies.

**Text Books & References:**

1. Introduction to Computers - Peter Norton, Mc Graw Hill.
2. Fundamentals of Information Technology - Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental – Anitha Goel, Pearson.
4. Information Technology Applications for Business - Dr. S. Sudalaimuthu, Himalaya.
5. Business communication- Mallika Nawal, Cenege learning.
6. Business communication- R.K Madhukar
7. Introduction to business communication- Uma Bhushan
8. Communication – C.S Rayadu
9. Effective technical communication- M Ashraf Rizvi



10. Soft skill for everyone- Jeff Butterfield
11. Communication in business- Keven Williams, A C Krizan, Joyle Logan,  
Patriaciamerries
12. Business and professional communication- Kelly M Quintanilla Shawn T Wahl.

## SEMESTER IV

### MODERN OFFICE MANAGEMENT

Course Code		Course Type	Skill Enhancement Course(SEC-2)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	30		Exam Duration (Hours)	Maximum Marks
Credits	2			
Instruction Mode	L(2)+T()+P(*)	Internal Evaluation	½	15
		End Semester	2	35
			Total	50

#### Course Objectives:

The purpose of this course is to familiarize the students with skills and the activities in a modern office.

#### Course Outcomes:

The students are able to utilize the office management skills in the business.

#### Unit I: INTRODUCTION TO MODERN OFFICE MANAGEMENT

Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.

#### Unit II: DIGITIZATION AND MODERN OFFICE EQUIPMENTS

Meaning and importance of Digitization in Business, Advantages of Digitization, Societal Relevance. Tools and Techniques of Digitization. Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

#### Unit III: ROLE OF SECRETARY

Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

#### TEXTBOOKS AND REFERENCES:

- 01) Office organization and management. N Kumar and R. Mittal
- 02) Office management- R.K Chopra and Priyanka Ghauri.
- 03) Office organization and management N.D sharma
- 04) Modern Office management- principles and techniques, J.N Jain and PP Singh
- 05) Modern office management Sharad K Vohra
- 06) Manual of secretarial practices B.N Tondon.

**SEMESTER IV**  
**COST ACCOUNTING**

Course Code		Course Type	Discipline Specific Compulsory Course (DSC 1D)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90		Exam Duration (Hours)	Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

The objective of this paper is to equip the students with a fair degree of expertise in Cost Accountancy

**Course Outcomes:**

The Students gain expertise in the concept and methods Costing.

**Unit I: INTRODUCTION**

Cost Accounting Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

**Unit II: MATERIALS**

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

**Unit III: LABOR**

Labor Direct and Indirect Labor Cost – Methods of Payment of Wages (only Incentive Plans) Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

**Unit IV: OVERHEADS**

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

**Unit V: UNIT AND JOB COSTING**

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet. Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

**Unit VI: CONTRACT AND PROCESS COSTING**

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts. Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

**Textbooks& References:**

1. Cost Accounting - Jain and Narang, Kalyani
2. Cost Accounting - Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting - PrashantaAthma, Himalaya
4. Cost Accounting - Dr. G. Yogeshweran, PBP.
5. Cost Accounting – Jawaharlal, Tata Mcgraw Hill
6. Cost Accounting-Theory and Practice – Banerjee, PHI
7. Introduction to Cost Accounting – Tulsian, S.Chand
8. Cost Accounting - Horngren, Pearson
9. Cost Accounting - Ravi M. Kishore, Tax Mann Publications.

## SEMESTER IV

### AUDITING PRINCIPLES AND PRACTICE

Course Code		Course Type	Discipline Specific Compulsory Course (DSC 2D)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90		Exam Duration (Hours)	Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

#### **Course Objectives:**

The students to be familiarized with the principles and practices of auditing and corporate governance.

#### **Course Outcomes:**

The student gains a fair degree of understanding in auditing and corporate governance practices.

#### **UNIT I: INTRODUCTION**

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

#### **UNIT II: AUDIT OF COMPANIES**

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

#### **UNIT III: SPECIAL AREAS OF AUDIT**

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in Digital Environment; Auditing Standards; Relevant Case Studies/Problems.

#### **UNIT IV: CORPORATE GOVERNANCE**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

#### **UNIT V: BUSINESS ETHICS**

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behavior: Concepts and advantages;

## **UNIT VI: CORPORATE SOCIAL RESPONSIBILITY**

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility;

Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate

Governance; CSR provisions under the Companies Act 2013.

### **TEXTBOOK AND REFERENCES:**

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. CVS Murthy, *Business ethics*
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education
7. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education
8. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education
9. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
10. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
11. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press
12. Relevant Publications of ICAI on *Auditing (CARO)*.
13. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

**SEMESTER V  
COMPUTERISED ACCOUNTING**

Course Code		Course Type	Skill Enhancement Course(SEC3)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	30		Exam Duration (Hours)	Maximum Marks
Credits	2			
Instruction Mode	L(1)+T()+P(2)	Internal Evaluation	1/2	15
		End Semester	2	35
			Total	50

**Course Objectives:**

To equip the students with the skills of computerized accounting using tally software.

**Course Outcomes:**

Students are able to perform computer-based transaction writing in tally.

**UNIT I:**

**Introduction to computerized accounting;** computerized accounting vs manual accounting. Benefits and competitive advantages of computerized accounting, customization of Tally, features of Tally, configuration of Tally, Accounting groups.

**UNIT II;**

**Accounting with Tally;**Creation of new company, creation of groups, ledger, voucher, voucher entry, paymentvoucher, receipt voucher, sales voucher, purchase voucher, Contra voucher, journal, editingand deleting vouchers, bank reconciliation, bill wise details, overdue purchasing, accountingreports, export and import of pricing of vouchers, bills and reports, web enabledreportingand online support.

**UNIT III:**

**Tally inventory management;** Introduction to inventory, creation of stock, categorycreation of stock, group creation of stock items, editing and deleting of stock items, usage of stock in voucher entry, stock voucher, purchase orderand sales order, stockvaluation methods,Inventory reports.

Practical;Hands on practical in Tally ERP 9.0.

**TEXTBOOK AND REFERENCE;**

- 01) Tally: Vishnu Priya
- 02) Tally manual
- 03) Self-learning manual on tally ERP

**SEMESTER V**  
**E-COMMERCE**

Course Code		Course Type	Skill Enhancement Course(SEC-3)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	30		Exam Duration (Hours)	Maximum Marks
Credits	2			
Instruction Mode	L(1)+T(*)+P(2)	Internal Evaluation	½	15
		End Semester	2	35
			Total	50

**Course Objectives:**

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

**Course Outcomes:**

The students get the knowledge and skills pf transacting and exploring E-commerce environment.

**Unit I: INTRODUCTION TO E-COMMERCE**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce, key elements of a business model, Major E-commerce business models, forces behind e-commerce.

**UNIT II: TECHNOLOGY USED IN E-COMMERCE**

The dynamics of World Wide Web and internet(meaning, evolution and features); Steps in Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).

**Unit III: ONLINE BUSINESS TRANSACTIONS AND E-PAYMENT SYSTEM**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

\*Practical; Hands on Practice of transacting in online mode and E-Commerce Environment.

**Textbooks & References:**

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.

**SEMESTER V**  
**INCOME TAX LAW & PRACTICE**

Course Code		Course Type	Discipline Specific Compulsory Course (DSE-1A)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90		Exam Duration (Hours)	Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

The objective of this paper is to give a fair level of Understanding and application of Income Tax Law and its practice.

**Course Outcomes:**

The student gains a fair degree of practice in Income Tax Law and is able to File various Returns.

**Unit I: INTRODUCTION**

**Basic concepts:** Income, agricultural income, person, assessed, 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.

**Unit II: COMPUTATION OF INCOME FROM SALARIES**

Definition of salary- Characteristics of Salary – Computation of salary Income: Salary u/s 17 (1) – Allowances – perquisites - Profits in lieu of salary – Deduction u/s 16.

**Unit III: COMPUTATION OF INCOME FROM HOUSE PROPERTY & PROFIT & GAINS OF BUSINESS AND PROFESSION**

Definition of House Property – Exempted house property incomes – Annual Value – Determination of Annual Value for let out house and self-occupied house – Deduction u/s 24 – definition of business and profession – procedure for computation of income from business and profession.

**Unit IV: CAPITAL GAINS AND INCOME FROM OTHER SOURCES**

Introduction – meaning – short term and long-term capital gains – procedure for computation of long term and short-term capital gain / losses – general income u/s 56 (1) – specific incomes u/s 56(2)- dividends – interest on securities – problems on computation of income from other sources.

**Unit V: COMPUTATION OF TOTAL INCOME AND TAX LIABILITY**

Income of other persons included in assesses total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs.

Computation of total income of individuals and firms; Tax liability of an individual and a firm.

#### **Unit VI: PREPARATION OF RETURN OF INCOME**

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

#### **Text Books& References:**

##### **Journals**

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

##### **Software**

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

**SEMESTER V**  
**SMALL BUSINESS MANAGEMENT**

Course Code		Course Type	Discipline Specific Elective Course (DSE-1A)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90		Exam Duration (Hours)	Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objective:**

The objective of the paper is to provide insights to students in understanding small business setup.

**Course Outcome:**

The students gain knowledge of small business management and support system available to small businesses.

**UNIT I:** Small Business in Indian Environment, Definition of Small Business Enterprises (SBE's), Characteristics and Advantages of Small Business Enterprises, Economic, Social, Political, Cultural and Legal Environment- Governing Small-Scale MSMED Act 2006, Need, Objectives and Developmental Provisions.

**UNIT II:** Industrial Policy Relating to Small Scale Sector: Various Industrial Policy Resolution since 1991, Incentives and Subsidies for Small Business Enterprises, Need, Advantages, Fiscal Incentives, Taxation Benefits, Subsidies Reimbursement Given by Central and State Government, Promotion and Development Policies for Small Business Enterprises, Restructure Policy, Purchase Preferences, Price Preferences, Technical Assistance, Financial Assistance, Technology Barriers Incubation.

**UNIT III:** Institutional Support to Small Business Enterprises, Ministry of Mini Small and Medium Enterprises: Objectives and Role Financial Institution: SIDBI, NABARD, Commercial Banks, Regional Rural Banks, Co-Operative Banks, Brief Review Supply Institutions, NSIC, SID, DIC Online Shopping Partner for Small Business Enterprises.

**UNIT IV:** Problems in Sickness Small Scale Sector, Special Problems in the Management of Small Businesses in Various Functional Areas: Finance, Marketing, Production and Personal, Concept of Sickness: Causes and Remedies.

**UNIT V:** Exports in Small Business: Meaning of Export Benefits, Factors Affecting Exports, Institution Assisting in Exports Promotion of Small Business in India Export Promotion Council.

**UNIT VI:** Global perspective of small businesses.

Textbooks and References:

- 01) Small scale Industries and enterprises, Vasant Desai; Himalaya Publication.
- 02) Small is beautiful: E.F Rupa New Delhi.
- 03) How to success in Small Industry, Vikas Pal New Delhi.
- 04) [www.msme.org.in](http://www.msme.org.in)
- 05) [www.msmeshopping.com](http://www.msmeshopping.com)

**SEMESTER V**  
**FINANCIAL MANAGEMENT**

Course Code		Course Type	Discipline Specific Elective Course (DSE-2A)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90	Exam Duration (Hours)	Maximum Marks	
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			<b>Total</b>	<b>100</b>

**Course Objectives:**

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

**Course Outcomes:**

The students acquire the basic knowledge financial management and able to utilize the insights in their business activities.

**Unit I: INTRODUCTION**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

**Unit II: INVESTMENT DECISION**

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, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

**Unit III: FINANCING DECISION**

Cost of Capital and Financing Decision: 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.

**Unit IV: CAPITAL STRUCTURE**

Introduction and brief review of Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

**Unit V: DIVIDEND DECISIONS**

Brief account of theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.

**Unit VI: WORKING CAPITAL DECISIONS**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation.

**Textbooks& References:**

1. *Financial Management and Policy* - James C. Van Horne and Sanjay Dhamija, Pearson Education.
2. *Principles of Financial Management* - Levy H. and M. Sarnat, Pearson Education.
3. *Introduction to Financial Management* - Joy, O.M., Mc Graw Hill Education.
4. *Fundamentals of Financial Management* - Brigham and Houston, Cengage Learning.
5. *Basic Financial Management* - Khan and Jain, McGraw Hill Education
6. *Fundamentals of Financial Management*, Chandra, P., McGraw Hill Education
7. *Financial Management- text and Problems*. 2<sup>nd</sup> Ed. - Singh, J.K. Dhanpat Rai and Company, Delhi.
8. *Fundamentals of Financial Management* - Rustagi, R.P., Taxmann Publication Pvt. Ltd.
9. *Fundamentals of Financial Management* - Singh, Surender and Kaur, Rajeev, Mayur Paperback, New Delhi.
10. *Financial Management*, Pandey I.M., Vikas Publications.
11. *Fundamentals of Financial Management* - Bhabatosh Banerjee, PHI Learning.

## SEMESTER V

### MARKETING MANAGEMENT

Course Code		Course Type	Discipline Specific Elective Course (DSE-2A)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90	Exam Duration (Hours)	Maximum Marks	
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

#### **Course Objectives:**

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing, so that the students develop adequate Marketing Skills.

#### **Course Outcomes:**

The students gain adequate knowledge of marketing and is able to understand marketing channel and smooth delivery system.

#### **Unit I: INTRODUCTION**

Nature, scope and importance of marketing; Evolution of marketing; selling vs Marketing; Marketing mix, Marketing environment concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal). Recent developments in marketing Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

#### **Unit II: SEGMENTATION, TARGET & POSITIONING:**

Market segmentation concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

#### **Unit III: MARKETING MIX AND DECISION:**

Marketing Mix, Product Decisions, Pricing decisions, Promotion, Distribution channels.

#### **Unit IV: PRODUCT DECISION:**

Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product Lifecycle, New product development.

#### **Unit V: CHANNELS OF DISTRIBUTION AND ADVERTISEMNT:**

Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Advertising; types of advertising, sales promotion and techniques. Modern channels of marketing.



**Unit VI: ISSUES AND DEVELOPMENTS IN MARKETING:** Social, ethical and legal aspects of marketing; Marketing -of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing, e-marketing.

**Textbooks& References:**

1. Principles of Marketing. 13th edition - Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque, Pearson Education.
2. Marketing: Concepts and Cases. (Special Indian Edition) - Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit, McGraw Hill Education
3. Basic Marketing - William D. Perreault, and McCarthy, E. Jerome, Pearson Education.
4. The Essence of Marketing - Majaro, Simon, Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Marketing Management: A South Asian Perspective - Iacobucci and Kapoor, Cengage Learning.
7. Marketing - Dhruv Grewal, Michael Levy, McGraw Hill Education.
8. Marketing Management. Fourth Edition - Chhabra, T.N., and S. K. Grover, Dhanpat Rai & Company.
9. Principles of Marketing - Neeru Kapoor, PHI Learning.
10. Principles of Marketing – Rajendra Maheshwari, International Book House.

**SEMESTER V**  
**INDIAN ECONOMY**

Course Code		Course Type	Generic Elective (Offered to UG students pursuing other than B.Com) (GE-1)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90		Exam Duration (Hours)	Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

The objective of this paper is to provide knowledge of Indian Economy.

**Course Outcomes:**

The student gains knowledge of Indian Economic System and its functioning.

**UNIT I:** Evolution of the Economy Various challenges- social, economic and political, Evolution Economy- Planning- objectives – obstacles – performances. Partition – wars - Green Revolution.

**UNIT II:** Demographic Dynamics Meaning and Importance, Various stages of demographic transition, structural composition, Demographic dividend in India – Advantages and challenges involved. Population a boon or bane. Social, gender and age composition. Trends in demographic indicators

**UNIT III:** Composition of GDP Agriculture – Importance – its features and problems of agriculture sector – farmer suicides, Industry - various policies for Industrial Development, and stagnation, Services - Growth and Development of service sector, Economic Implications of growth of service sector. GST

**UNIT IV:** Poverty and Unemployment Definitions – Indicators of poverty: health, education and employment. - Various measures of poverty- concepts in unemployment – Under employment, Frictional and Disguised unemployment etc. Uniform recall period and multiple recall period.

**UNIT V:** Challenges ahead Growth and Development – Concepts and Issues, BOP Crisis – Causes and Impact, Intervention of WTO - structural Adjustment policies impact. Environmental degradation and food security.

**UNIT VI:** Digital Economy, Concept of Digital Economy, Knowledge based Economy, Features and various Indicators of Economic Development.

## **Textbooks&References:**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House.
2. IC Dhingra, Indian Economy, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Uma Kapila (ed), “Indian Economy since Independence”, Relevant articles.
5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
6. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
7. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
8. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning
9. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education
10. Oliver J. Blanchard, Macroeconomics, Pearson Education
11. G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education
12. Paul A Samuelson, William D Nordhaus, Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education.
13. Uma Kapila (2013): India's Economic Development Since 1947, 2013(latest edition), OUP Omkarnath G (2012): Economics: A Primer for India, Orient Blackswan. Jean Drèze& Amartya Sen (2013), An Uncertain Glory: India and its Contradictions, Princeton University Press.

**SEMESTER VI**  
**ADVERTISING**

Course Code		Course Type	Skills Enhancement Course (SEC-4)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	30		Exam Duration (Hours)	Maximum Marks
Credits	2			
Instruction Mode	L(2)+T(-)+P(*)	Internal Evaluation	½	15
		End Semester	2	35
			Total	50

**Course Objectives:**

The Objective of this Paper is to provide the knowledge and skills of advertising.

**Course Outcomes:**

The Student gains the Knowledge and skills of advertising and modern methods and technologies used in advertising.

**UNIT I: INTRODUCTION TO ADVERTISING**

Communication Process; AIDA Model, Advertising: Importance, types and objectives; DAGMAR Approach; Audience Selection; Methods of setting Advertising Budget.

**UNIT II: MESSAGE AND MEDIA DECISIONS**

Advertising Appeals; Advertising Copy: Elements of print/broadcast/tecast and webcast advertising, Types of Media: Merits and Demerits; Media Scheduling.

**UNIT III: ADVERTISING EFFECTIVENESS**

Advertising Agency: Role and types. Evaluating Communication and Sales Effect; Pre and Post-testing Techniques. Trends in modern advertising media

**Textbooks & References:**

1. Gupta, Ruchi (2017), *Advertising*, Scholar Tech Press.
2. Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
3. Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.
4. Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

**SEMESTER VI**  
**MANAGEMENT ACCOUNTING**

Course Code		Course Type	Discipline Specific Elective (DSE-1B)	
Scheme of Instruction		Scheme of Examination		
Total Duration (Hours)	75+15=90		Exam Duration (Hours)	Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objectives:**

The objective of this paper is to equip the students with a fair degree of understanding in Management Accountancy.

**Course Outcomes:**

The Student gains understanding of the methods and techniques applied by Management for controlling and decision making.

**Unit I: INTRODUCTION**

Managerial Accounting Features – Objectives – Scope – Functions – Advantages and Limitations – Relationship between Cost, Management and Financial Accounting.

**Unit II: MARGINAL COSTING**

Meaning – Importance – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis Meaning – Assumptions – Importance - Limitations.

**Unit III: INCREMENTAL COSTING**

Meaning of Incremental cost (incl. problems), Additional cost/relevant irrelevant costs (incl. problems).

**Unit IV: DECISION MAKING**

Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

**Unit V: BUDGETS AND BUDGETARY CONTROL**

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Budgets. Fixed and Flexible budget.

**Unit VI: STANDARD COSTING AND VARIANCE ANALYSIS**

Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labor variance - Overhead variance - Sales variance.

**TEXTBOOKS & REFERENCES:**

1. Management Accounting- Principles & Practice - Sharma RK & Shashi K. Gupta, Kalyani
2. Managerial Accounting - Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting - Dr. Sundaram, PBP
4. Advanced Management Accounting - Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
5. Management Accounting - Rustagi R.P., Galgotia
6. Managerial Accounting - Ronald W. Hilton, TMH.

**SEMESTER VI**  
**MONEY & BANKING**

Course Code		Course Type	Discipline Specific Elective (DSE-1B)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90		Exam Duration (Hours)	Maximum Marks
Credits	6		1	30
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	3	70
		End Semester	Total	100

**Course Objectives:**

The objective of this paper is to provide adequate knowledge of Banking and issues relating to money and its supply.

**Course Outcomes:**

The student is able to understand macro-economic environment pertaining to Banks and Money supply.

**Unit I: INTRODUCTION TO MONEY**

Meaning, functions and classification, Role of money in capitalist, socialist and mixed economies, Monetary standards –Metallic and paper standards, system of note issues in India.

**Unit II: INTRODUCTION TO BANKING**

Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN.

**Unit III: CENTRAL BANKS & RESERVE BANK OF INDIA**

Functions of Central Bank. Quantitative and qualitative methods of credit control Bank rate policy, Open market operations, Cash reserve ratio and selective methods. RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy.

**Unit IV: TYPES OF BANKS**

District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

**Unit V: BANKER AND CUSTOMER RELATIONSHIP**

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

## **Unit VI: NEGOTIABLE INSTRUMENTS ACT**

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities – Banking Receipts. Rule in Clayton’s Case - Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage - Distinction between them - Latest Trends in Deposit Mobilization.

### **Textbooks& References:**

1. Banking Theory & Practices - Dr. P. K. Srivatsava, Himalaya Publishers.
2. Banking Theory & Practices - K.E. Shekar, Vikas Publications.
3. Banking theory & Practices - SanthiVedula, HPH.
4. Banking Theory & Practices - Dr. J. Jayanthi, PBP.
5. Banking Theory - Law & Practices, R. R Paul.
6. Money Banking and Financial Markets – Averbach, Rabort. D.
7. Banking - N.T. Somashekar, New Age International Publishers.
8. Fundamentals of International Banking - Rup Narayan Bose, Trinity Publishers.
9. Modern Commercial Banking - H.R. Machiraju, New Age International Publishers.
10. Banking Theory & Practices - R. Rajesh, Tata McGraw Hill.
11. Merchant Banking & Financial Services - S. Guruswamy, Tata McGraw Hill.
12. Management of Banking & Financial Services; Padmalatha Suresh – Pearson.
13. Modern Banking - D. Muralidharan, PHI.



**SEMESTER VI**  
**GOODS AND SERVICES TAX (GST)**

Course Code		Course Type	Discipline Specific Elective (DSE-2B)	
Scheme of Instruction		Scheme of Examination		
Total Duration (Hours)	75+15= 90		Exam Duration (Hours)	Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**Course Objective:**

To give the fair level of understanding to students related to GST.

**Course Outcome:**

Students gain knowledge of GST and are able to file GST returns.

**UNIT I:** Introduction, overview and Evaluation of GST. Indices, Tax structure in India, Difference between Direct and Indirect taxes, GST-Important terms and their meanings and definition, key concept, GST Council.

**Unit II:** Registration under GST: Threshold Registration, Regular taxpayers, Composite taxpayers, Casual Taxable Person, Non-Resident Tax Persons, Person Not Liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration Unique Identification Number Registration format.

**UNIT III:** Supply under GST and Valuation of Supply. Supply, Place of Supply, Interstate and Intrastate Supply, Levy and Collection of IGST, CGST, SGST/UTGST, Time and Valuation of Supply.

**UNIT IV:** Input Tax Credit and Tax Payable Input Tax Credit Procedure Negative List for Input Tax Credit Input Tax Credit Utilization and Input Tax Credit Reversal Payment of Tax Interest and Penalties.

**Unit V:** Documents Accounts and Records Return Under GST Tax Invoice Credit and Debit Notes Account and Other Records to be Maintained, Types of GST Returns, Particulars to be Furnished, their Due Dates, Late Filing Fee, Annual Returns and Audit under GST.

**Unit VI:** Overview of Schedule Entries and Tariffs Under GST, E-Way Bill Procedure.

**TEXTBOOKS AND REFERENCES:**

- 01) Indirect tax by V.S Datey, Taxmann Publication.
- 02) MVAT. Subramaniam, Snow White Publication.
- 03) Systematic Approach Taxation. Girish Ahuja and Ravi Gupta
- 04) Beginning guides to GST: CA Kamalgarg, Neeraj Kumar Sharawat.

**SEMESTER VI**  
**INTERNATIONAL BUSINESS**

Course Code		Course Type	Discipline Specific Elective (DSE-2B)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15= 90		Exam Duration (Hours)	Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100

**UNIT I: INTRODUCTION TO INTERNATIONAL BUSINESS:** Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. International business environment: National and foreign environments and their components - economic, cultural and political-legal environments

**UNIT II: THEORIES OF INTERNATIONAL TRADE**– an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage).

**UNIT III: 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.

**UNIT IV: 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 V: INTERNATIONAL FINANCIAL ENVIRONMENT:** International financial system and institutions (IMF and World Bank – Objectives and Functions)

**UNIT VI: 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.

**TEXTBOOKS AND REFERENCES:**

- 1) Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
- 2) Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
- 3) Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.
- 4) Sumati Varma, International Business, Pearson Education.
- 5) Cherunilam, Francis. International Business: Text and Cases. PHI Learning
- 6) Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
- 7) Bennett, Roger. International Business. Pearson Education.
- 8) Peng and Srivastav, Global Business, Cengage Learning.

**SEMESTER VI**  
**GENERIC ELECTIVE (GE2)**

Course Code		Course Type	Generic Elective 2 (Offered to UG students pursuing other than B.Com)	
<b>Scheme of Instruction</b>		<b>Scheme of Examination</b>		
Total Duration (Hours)	75+15=90		Exam Duration (Hours)	Maximum Marks
Credits	6			
Instruction Mode	L(5)+T(1)+P(*)	Internal Evaluation	1	30
		End Semester	3	70
			Total	100