SYLLABUS

for

Choice Based Credits System

(CBCS)

National Education Policy-2020

BACHELOR OF COMMERCE

ACCOUNTING & FINANCE (HONOURS)

PATNA WOMEN'S COLLEGE
Autonomous
PATNA UNIVERSITY
3rd Cycle NAAC Accredited at 'A' Grade with CGPA 3.58/4
"College with Potential for Excellence" (CPE) Status Accorded by UGC

B.L. Sinha
29/01/2024

Rohini Priya
29/01/2024

Saurabh
29/01/24

29.01.2024

29.01.24

Shweta

Dr. Soofia Fatima
29/01/2024

Vision

Rooted in the life, vision, and teachings of Jesus Christ and inspired by Mother Veronica, the foundress of the Apostolic Carmel, Patna Women's College strives to become a Centre of academic excellence in higher education, social responsibility, and empowerment of women.

Mission Statement

Patna Women's College, the first college for women in Bihar, is committed to the holistic development of women so as to make an effective contribution to the creation of a better society.
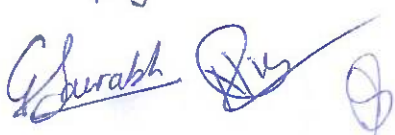To this end, we strive

- To become a center of excellence in higher education for women in an atmosphere of autonomy.
- To excel in teaching-learning, research, and consultancy.
- To provide education that promotes capacity building and holistic development of a person.
- To offer subjects for competency building and motivate/animate a workforce imbued with human values.
- To promote patriotism, communal harmony and cultural integration to maintain a free and peaceful atmosphere on the campus.
- To train the students in creative arts, social service, critical thinking, and leadership in order to make an effective contribution to the creation of a new and value-based society.
- To create women leaders and to make them agents of social change.
- To develop skill oriented and value-based courses, for the all-round development of individuals.
- To promote academic exchange and academia-industry interface.
- To form young women who are 'always wise' and who will dare to 'go ahead and conquer knowledge' through, competence, commitment, delicate conscience, and compassion.
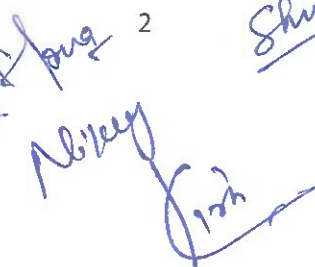
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PROGRAMME OUTCOME

Upon completion of the Commerce Graduate Programme, the students will be able to achieve the following outcomes:

PO1: Professional Knowledge: Attain profound expertise in their discipline by understanding the functioning of business, their challenges and significance in the economy.

PO2: Critical and Cognitive skills: Engage in critical and cognitive thinking by analyzing situations and constructing and selecting viable solutions to solve problems.

PO3: Environment and sustainability: Understand the impact of the scientific solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.

PO4: Effective Communication: Demonstrate familiarity with and ability to analyze both verbally and in writing issues and forms of contemporary art with a clear understanding of historical precedents.

PO5: Research and Analysis: Demonstrate analytical skill and proficiency in a range of tools and techniques used in research in commerce and management.

PO6: Employability and higher Education: Show proficiency in professional, employability and soft skills required for higher education and placements.

PO7: Ethics: Apply ethical principles and commit to professional ethics and responsibilities and norms of the humanitarian practice.

PO8: Entrepreneurial activities: Assess financial statement and create marketing strategies to start entrepreneurial activities.

PO9: E-Commerce and Society: Articulate familiarity with e- commerce application in modern day business and transparency in business to promote higher productivity in society.

PO10: Multidisciplinary Approach: Integrate academic curriculum with other co-curricular goals, such as career development, life-long learning, develop interdisciplinary learning and opportunity to extend their knowledge across all disciplines.

PO11: Nation Building: Introspect and evolve into dynamic and creative individuals capable of socially productive, constructive actions that positively impact our Nation and the World at large.

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PROGRAMME SPECIFIC OUTCOME

Upon completion of the program, the students will attain the ability to:

PSO1: Demonstrate an understanding of accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO2: Demonstrate the diverse knowledge of business laws, corporate laws, various tax issues, financial management and their applicability in finance, business and audit.

PSO3: Understand the application of mathematical and statistical tools in commerce, business and industry.

PSO4: Demonstrate the progress learning of various tax issues and tax reforms related to Individuals and Businesses.

PSO5: Demonstrate an understanding of financial management and fundamentals of investment and their applicability in business.

PSO6: Familiarity with e-commerce application in modern day business and computer applications in business management and risk bearing attitude & enterprising skill
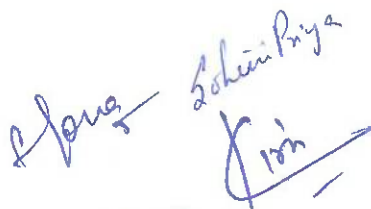
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BACHELOR OF COMMERCE
ACCOUNTING & FINANCE (HONOURS)

Note: **1 Credit = 10 Hours**

Major Courses (6 credits each)

Semester I
1.   Financial Accounting

Semester II
2.   Business Organisation and Management

Semester III
3.   Income Tax Law and Practice
4.   Business Law

Semester IV
5.   Company Law
6.   Cost Accounting
7.   Human Resource Management

Semester V
8.   GST and Custom Laws
9.   Management Accounting

Semester VI
10.   Marketing Management
11.   Auditing & Corporate Governance
12.   Fundamental of Investment

Semester VII
13.   Corporate Accounting
14.   Business Mathematics and Statistics
15.   Corporate Tax Planning

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Semester VIII
16. Business Research Methods

Minor Course (MIC)

MIC: 3 Credits

Semester I
1. Introductory Micro Economics

Semester II
2. Theories in Micro Economics

Semester III
3. Macro Economics

Semester IV
4 Managerial Economics

Semester V
5. Indian Economy
6. Banking and Insurance

Semester VI
7. Business Statistics
8. International Business

MIC: 4 Credits

Semester VII
9. Industrial Relations and Labour Laws

Semester VIII
10. Financial Markets, Institution and Financial Service

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Multidisciplinary Course (MDC) (3 credits)

Semester I
1   Fundamentals of Financial Management

Semester II
2   Financial Decision Making

Semester III
3   Computer Application in Business

Skill Enhancement Course (SEC) (3 Credits)

Semester I
1.   Fundamentals of E-Commerce

Semester II
2.   Information Technology for Business

Semester III
3   Office Automation

Ability Enhancement Course (AEC) (2 Credits)

Semester I
1.   Modern Indian Language (MIL)

Semester II
2.   Environmental Science

Semester III
3   Disaster Risk Management

Semester IV
4   Social Service/NCC /NSS

Value Added Course (VAC) (3 Credits)

Semester I

1   VAC

Semester II

2   VAC

Internship (INT) (4 Credits)

Semester V

1   Internship

Research Project / Dissertation (RP) (12 Credits)

Semester VIII

1   Research Project / Dissertation

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ACCOUNTING & FINANCE (HONOURS)

Note: **1 Credit = 10 Hours**

SEMESTER- I

S. No	Name of Course	Type of Course	Credits	Marks
1	**Major Course** Financial Accounting	MJC-101	6	100
2	**Minor Course** Introductory Micro Economics	MIC-101	3	100
3	**Multidisciplinary Course** Fundamentals of Financial Management	MDC-101	3	100
4	**MIL**	AEC- 101	2	100
5	**Skill Enhancement Course** Fundamentals of E-Commerce	SEC- 101	3	100
6	**Value Added Course**	VAC-101	3	100
			20	

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SEMESTER- II

S. No	Name of Course	Type of Course	Credits	Marks
1	**Major Course** Business Organisation and Management.	MJC-202	6	100
2	**Minor Course** Theories in Micro Economics	MIC-202	3	100
3	**Multidisciplinary Course** Financial Decision Making	MDC-202	3	100
4	**Ability Enhancement Course** Environmental Science	AEC- 202	2	100
5	**Skill Enhancement Course** Information Technology for Business	SEC- 202	3	100
6	**Value Added Course**	VAC-202	3	100
			20	

SEMESTER- III

S. No	Name of Course	Type of Course	Credits	Marks
1	**Major Course 3** Income Tax Law & Practice	MJC-303	6	100
2	**Major Course 4** Business Law	MJC - 304	6	100
3	**Minor Course** Macro Economics	MIC-303	3	100
4	**Multidisciplinary Course** Computer Application in Business	MDC-303	3	100
5	**Ability Enhancement Course** (Course on Disaster Risk Management)	AEC- 303	2	100
6	**Skill Enhancement Course** Office Automation	SEC- 303	3	100
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SEMESTER- IV

S. No	Name of Course	Type of Course	Credits	Marks
1	**Major Course 5** Company Law	MJC- 405	6	100
2	**Major Course 6** Cost Accounting	MJC - 406	6	100
3	**Major Course 7** Human Resource Management	MJC - 407	6	100
4	**Minor Course** Managerial Economics	MIC- 404	3	100
5	**Ability Enhancement Course** Social Service/NCC /NSS	AEC- 404	2	100
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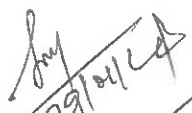
Dr. Soofia Fathima

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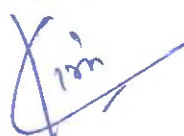
SEMESTER- V

S. No	Name of Course	Type of Course	Credits	Marks
1	**Major Course 8** GST & Custom Law	MJC-508	6	100
2	**Major Course 9** Management Accounting	MJC - 509	6	100
3	**Minor Course 5** Indian Economy	MIC - 505	3	100
4	**Minor Course 6** Banking and Insurance	MIC- 506	3	100
5	**Internship**	INT- 501	4	100
			22	

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SEMESTER- VI

S. No	Name of Course	Type of Course	Credits	Marks
1	**Major Course 10** Marketing Management	MJC - 610	6	100
2	**Major Course 11** Auditing & Corporate Governance	MJC - 611	6	100
3	**Major Course 12** Fundamental of Investment	MJC - 612	6	100
4	**Minor Course 7** Business Statistics	MIC - 607	3	100
5	**Minor Course 8** International Business	MIC - 608	3	100
			24	

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SEMESTER- VII

S. No	Name of Course	Type of Course	Credits	Marks
1	**Major Course 13** Corporate Accounting	MJC - 713	6	100
2	**Major Course 14** Business Mathematics and Statistics	MJC - 714	6	100
3	**Major Course 15** Corporate Tax Planning	MJC - 715	6	100
4	**Minor Course 9** Industrial Relations and Labour Laws	MIC - 709	4	100
			22	

SEMESTER- VIII

S. No	Name of Course	Type of Course	Credits	Marks
1	**Major Course 16** Business Research Methods	MJC - 816	6	100
2	**Minor Course 10** Financial Markets, Institution and Financial Service	MIC - 810	4	100
3	**Research Project /Dissertation**	RP - 801	12	-
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B. COM

ACCOUNTING & FINANCE (HONOURS)

SEMESTER I

Major Course (6 Credits)

COM(A&F)MJC101: Financial Accounting

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Acquire the conceptual knowledge of financial accounting and about preparing accounts in different business organisations.

CO 2. Analyse both quantitative and qualitative aspects of financial information.

CO 3. Understand practical aspects of double entry and depreciation accounting as well astreatment of specific transactions like that of royalty, hire purchase, etc.

CO 4. Understand application of accounting standards, techniques and methods forpartnership business accounting.

COM(A&F)MJC101: Financial Accounting

PWC (Total: 6 Credits = Theory + Tutorial)

Unit	Topics to be covered	No. of hours
1	**Theoretical Frame Work** a) Accounting as 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. Basis of accounting, cash basis and accrual basis. b) 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. c) Accounting Standards 1 to 10: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard.	10
2	**Business Income** a) Accounting for Non-Profit Organizations: Preparation of Income and Expenditure A/c and Balance Sheet. b) The nature of depreciation. The accounting concept of depreciation methods of computing depreciation, straight line method and diminishing balance method, change in the method of depreciation, Sinking Fund Method. c) Royalty Accounting	15
3	**Accounting for Hire Purchase and Installment Systems**	10
4	**Accounting for Inland Branches** a) Concept of dependent branches; accounting aspects; Independent branches: Concept – accounting treatment, important adjustment entries and preparation of profit and loss account and balance sheet. b) Accounting of Dissolution of the Partnership Firm. Including Insolvency of partners, sale to a Ltd. Company. c) Introduction to Insolvency Accounts.	15
	TUTORIAL	10
	TOTAL	60

Reading List:

1. Shukla M.C. (2018). Tulsian, *Financial Accounting*, S. Chand & Co., New Delhi.
2. Grewal T.S. (2018). Jain, S.P., *Financial Accounting*, S. Chand & Co., New Delhi.
3. Gupta S.C., Narang K.L., *Financial Accounting*, Kalyani Publishers, New Delhi.
4. Maheswari S.N. (2018). *Financial Accounting.* Vikas Publishing House, New Delhi.
5. Shukla S.M. (2018). *Financial Accounting*, Sahitya Bhawan, Agra.
6. Mukherjee and Hanif (2017). *Financial Accounting*, Tata McGraw Hill, New Delhi.
7. Shukla and Gupta (2018). *Financial Accounting*, Sahitya Bhawan, Agra.
8. Robert N. Anthony, Davie Hawkins, Kenneth A. (2013). *A Merchant Accounting: Text and Cases*, McGraw Hill.

Note: Latest edition of text books may be used.

Minor Course (3 Credits)

COM(A&F)MIC101: Introductory Microeconomics

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Have an insight to the distinction between economics and business economics.

CO 2. Learn the basic tools of economic analysis.

CO 3. Understand the concept of basics of demand and supply.

CO 4. Gain knowledge about different types of Curves related to demand and supply.

BCOM(A&F)MIC101: Introductory Microeconomics

PWC   (Total :3 Credits = Theory + Tutorial)

Units	Topics to be covered	No. of hours
1	**Introduction** Economics – Scope and Subject Matter, Distinction between Economics and Business Economics.	05
2	**Basic tools for Economic Analysis.** Functional relationship, Schedules, Graph, Concept of Slope and Its measurement etc., Resources – Scarcity and Efficiency	05
3	**Basics of Demand and Supply:** Concept of Demand and demand function.	05
4	**Demand Curve** Derivation of Individual demand curve and Market demand curve, Shifting of demand curve supply function and supply curve	10
	TUTORIAL	05
	TOTAL	30

Reading List :

1. Pindy C.K., R.S., Rubinfeld D.L. and Mehta P.L. (2018). *Micro economics*, Pearson Education.
2. Mankiw Gregory N. (2013). *Principles of Micro Economics*, Cengage Learning.
3. Maddala G.S. and Miller E. (2017). *Micro Economics*, Theory and Applications, McGraw Hill Education.
4. Schaum's Salvatore, D. (2017). *Outline, Micro Economics*, McGraw Hill Education.
5. Case and Fair (2018). *Principles of Economics*, Pearson Education.
6. Koutsiyannis, *Modern Micro Economic Theory.*
7. Sachdeva Amit, *Micro Economics*, Kusum Lata Publishers.

Note: Latest edition of text books may be used

Multidisciplinary Course (3 Credits)

COM(A&F)MDC101: Fundamentals of Financial Management

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Acquire the conceptual insights of Financial Management.

CO 2. Understand the Concept of Time Value of Money.

CO 3. Understand about Capital Budgeting and its technique.

CO 4. Develop basic knowledge about Risk and Return Factors.

COM(A&F)MDC101: Fundamentals of Financial Management

PWC   (Total :3 Credits = Theory + Tutorial)

Units	Topics to be covered	No. of hours
1	**Introduction** Meaning, Scope, objectives and advantages of Financial Management.	05
2	Time Value of Money, Risk and Return (including Capital Asset Pricing Model),	05
3	**Capital Structure** Theories of Capital Structure (Net Income, Net operating Income, MM Approach, Traditional Approach) Operating and Financial Leverage.	10
4	**Working Capital** Concept of Working Capital, the risk-return trade off, Sources of Short-term finance, Working Capital estimation, Cash Management, Inventory Management, Payable Management.	05
	TUTORIAL	05
	TOTAL	30

Reading List :

1. Horne J.C., Van and Wackowich. *Fundamentals of Financial Management*, New Delhi, Prentice Hall of India.
2. Khan and Jain (2017). *Financial Management Text and Problems, Basic Financial Management,* McGraw Hill Education.
3. Pandey I.M. (2018). *Financial Management*, Vikas Publication.
4. Rustagi R.P. (2017). *Fundamentals of Financial Management*, Taxman Publication Pvt. Ltd.
5. Chandra P. (2017). *Fundamentals of Financial Management*, McGraw Hill Education.
6. Singh J.K. *Financial Management : Text & Problems*, Dhanpat Rai & Co., Delhi.

Note : Latest edition of text books may be used

Modern Indian Language (MIL) (2 Credits)

AEC101

Skill Enhancement Course (3 Credits)

COM(A&F)SEC101 : Fundamentals of E-Commerce

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Understand the basic of E commerce and M Commerce.

CO 2. Gain knowledge about Supply Chain and Customer Relation Management.

CO 3. Develop Understanding of nature and dynamics of Internet.

CO 4. Acquire Understanding of designing and developing online business

COM(A&F)SEC101 : Fundamentals of E-Commerce		
PWC (Total : 3 Credits = Theory + Practical)		
Units	**Topics to be covered**	**No. of hours**
1	**Introduction** Meaning, nature, concepts, advantages and reasons for transaction online, categories of E-commerce, M-commerce.	03
2	**Management: SCM & CRM** Supply Chain Management, Customer Relations Management.	02
3	**Planning online-business:** Nature and dynamics of internet, pure online vs. brick and click business.	02
4	**Designing and Development** Assessing requirement for an online business designing, developing and deploying the system, one to one enterprise	03
	PRACTICAL	20
	TOTAL	**30**

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Reading List

1. Agarwala, kamlesh N., Lal, Amit., and Agarwala, Deeksha. *Business on the net: An Introduction to the whats and Hows of E-Commerce*. Macmillan India Ltd.
2. Bajaj, Deobyani Nag , *E-Commerce*. Tata McGraw Hill Company, New delhi .
3. Turban, E., et. Al. Electronic *commerce : A Managerial Perspective* . Pearson Education Asia.
4. Diwan, Prag., and Sharma , Sunil. *Electronic Commerce –A Manager's Guide to E-Business*. Vanity Books International , Delhi.
5. Dietal, Harvey M.,Dietal Paul J., and Kate Steinbuhler . *E-business and E-commerce for managers*. Pearson Education.

Value Added Course (3 Credits)

VAC101

SEMESTER – II

Major Course (6 Credits)

COM(A&F)MJC202: Business Organisation and Management

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Have awareness of the global environment in which business operate.

CO 2. Learn critical thinking and problem skills to provide detailed concept and importance of Leadership in the organisation.

CO 3. Understand the basic fundamentals of business environment and organisational theory.

CO 4. Understand the fundamentals of functional areas of management.

COM(A&F)MJC202 : Business Organisation and Management

PWC (Total: 6 Credits = Theory + Tutorial)

Unit	Topics to be covered	No. of hours
1	**Foundation of Indian Business:** Spectrum of Business Activities, Manufacturing and Services Sector, India's Experience of Liberalisation and Globalisation, Technological Innovations and Skill Development, Make in India Movement, Social Multinational Corporations and Indian Transnational Cos. Social Responsibility and Ethics, EmergingOpportunities in Business, Franchising, Outsourcing, Contract Manufacturing and E-Commerce.	15
2	**Business Enterprises:** Sole Proprietorship, One Person Co., Joint Hindu Family Firm, Partnership Firm, Joint Stock Co., Co-operative Society, Limited Liability Partnership, Choice of Form of Organization, Entrepreneurial Process – Idea Generation, Feasibility Study, Basic Consideration in Setting up a Business Enterprise.	10
3	**(a) The Process of Management:** Planning, Decision Making, Strategy Formulation, Organising: Basic Considerations, Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority, Dynamics of Group Behaviour. **(b)Functional Areas of Management:** Conceptual framework of Marketing Management, Financial Management, and Human Resource Management.	10
4	**Leadership:** Concept and Styles, Traits and Situational Theory of Leadership, Motivation, Concept and Importance, Maslow Need Hierarchy Theory, Herzberg Two Factors Theory, McGregor and Ouchi Theory, Control: Concept and Process, Communication: Process and Barriers, Transactional Analysis (TA), Johari Window, Change Management: Resistance to change and Strategies to manage change, conflict levels, Causes and resolution, Functional and Dysfunctional aspects of Emerging issues in Management.	15
	TUTORIAL	**10**
	TOTAL	**60**

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Reading List:

1.   Singh, B.P. & Chhabra. T.N. *Business Organisation and Management*, New Delhi : Sun India Publications.
2.   Shankar, Gauri, *Modern Business Organisation*, New Delhi : Mahavir Book, Depot.
3.   Tulsian, P.C. *Business Organisation and Management*, New Delhi : Pearson Education.
4.   Kaul, V.K. (2018). *Business Organisation and Management,* Pearson Education, New Delhi.
5.   Gupta C.B. *Modern Business Organisation,* Mayur Paper Books, New Delhi.
6.   Basu, C.R. (2017). *Business Organisation and Management,* McGraw Hill Education.
7.   Singh B.P. and Singh A.K. *Essentials of Management,* Excel Books.

Note: Latest edition of text books may be used.

Minor Courses (3 Credits)

COM(A&F)MIC202: Theories in Microeconomics

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Have an insight of theory of consumer behavior.

CO 2. Understand the concept of Production function and its theory.

CO 3. Develop the understanding of different cost concept, income distribution and factor pricing.

CO 4. Familiarizing with price determination in different types of markets

BCOM(A&F)MIC202 : Theories in Microeconomics

PWC (Total: 3 Credits= Theory + Tutorial)

Units	Topics to be covered	No. of hours
1	**Theory of Consumer Behaviour :** Cardinal Analysis – Law of diminishing marginal utility – Consumer Surplus, Ordinal Approach – Indifference Curve analysis, Concept of Elasticities of demand	5
2	**Theory of Production:** Production Function – Law of Variable Proportions – Relationships among TP, AP & MP,	5
3	**Theory of Cost:** Cost Analysis, Different Concepts, Income Distribution and Factor Pricing.	5
4	**Market for Commodities:** Perfect Competition: Monopoly Cost and Revenue Concept, Price Determination	10
	TUTORIAL	05
	TOTAL	30

Reading List :

1. Pindy C.K., R.S., Rubinfeld D.L. and Mehta P.L. (2018). *Micro economics*, Pearson Education.
2. Mankiw Gregory N. (2013). *Principles of Micro Economics*, Cengage Learning.
3. Maddala G.S. and Miller E. (2017). *Micro Economics*, Theory and Applications, McGraw Hill Education.
4. Schaum's Salvatore, D. (2017). *Outline, Micro Economics*, McGraw Hill Education.
5. Case and Fair (2018). *Principles of Economics*, Pearson Education.

6. Koutsiyannis, *Modern Micro Economic Theory.*
7. Sachdeva Amit, *Micro Economics,* Kusum Lata Publishers.

Note: Latest edition of text books may be used.

Multidisciplinary Course (3 Credits)

COM(A&F)MDC202: Financial Decision Making

COURSE OUTCOME

After completion of the course, the students will be able to:

CO1. Acquire the knowledge of cost of capital and financing decisions.

CO2 Understand the basics of capital structure and its theories.

CO3. Understand about working capital management and decisions.

CO4. Gain knowledge of dividend decisions for corporate valuation.

COM(A&F)MDC202 : Financial Decision Making

PWC   (Total: 3 Credits = Theory + Tutorial)

Units	Topics to be covered	No. of hours
1	**Cost of Capital and Financing Decision:** Sources of long-term financing, Estimation of components of Cost of Capital, Methods for calculating cost of equity capitals, Cost of retained earnings, Cost of debt and preference capital, Weighted Average Cost of Capital, (WACC).	10
2	**Capital Budgeting** The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value, Internal Rate of Return.	05
3	**Capital Budgeting under Risk** Certainty Equivalent Approach and Risk Adjusted Discount Rate.	05
4	**Dividend Decision** Theories for Relevance and Irrelevance of dividend decision for corporate valuation.	05
	TUTORIAL	05
	TOTAL	30

Reading List :

1. Horne J.C., Van and Wackowich. *Fundamentals of Financial Management*, New Delhi, Prentice Hall of India.
2. Khan and Jain (2017). *Financial Management Text and Problems, Basic Financial Management,* McGraw Hill Education.
3. Pandey I.M. (2018). *Financial Management*, Vikas Publication.

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4. Rustagi R.P. (2017). *Fundamentals of Financial Management*, Taxman Publication Pvt. Ltd.
5. Chandra P. (2017). *Fundamentals of Financial Management*, McGraw Hill Education.
6. Singh J.K. *Financial Management : Text & Problems,* Dhanpat Rai & Co., Delhi.

Note : Latest edition of text books may be used.

AEC Course (2 Credits)

COM(A&F)AEC202 : Environment Science

Skill Enhancement Course (3 Credits)

COM(A&F)SEC 202 : Information Technology For Business

COURSE OUTCOME

After completion of the course, the students will be able to:

CO1. Understand the technology and its application in online business.

CO2. Understand the process of application of e commerce in different sectors

CO3. Acquire knowledge about mechanism of making payment through internet.

CO4. Acquire awareness of the security and legal aspects of e commerce with reference to cyber laws.

COM(A&F)SEC202 : Information Technology for Business		
PWC	(Total: 3 Credits = Theory + Practical)	
Units	Topics to be covered	No. of hours
1	**Technology for online-business:** Internet, IT Infrastructure, middleware, contents: text and integrating E-business application.	02
2	**Application in E-commerce:** E-commerce application in manufacturing, wholesale, retail and service sector	02
3	**Mechanism of making payment through internet:** online-payment mechanism, electronic payment systems, payment gateways, visitors to website, tools for promoting websites, plastic money: debit card, Credits card.	03

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4	**Security and legal aspects of E-commerce:** threats in E-commerce security of clients and service-provider, Cyber Law-Information Technology Act 2000: an overview of major provisions.	03
	PRACTICAL	20
	TOTAL	30

Reading List:

1. Agarwala, kamlesh N., Lal, Amit., and Agarwala, Deeksha. *Business on the net: An Introductionto the whats and Hows of E-Commerce*. Macmillan India Ltd.

2. Bajaj, Deobyani Nag , *E-Commerce*. Tata McGraw Hill Company, New delhi .

3. Turban, E., et. Al. Electronic *commerce : A Managerial Perspective* . Pearson Education Asia.

4. Diwan, Prag., and Sharma , Sunil. *Electronic Commerce –A Manager's Guide to E-Business*.Vanity Books International , Delhi.

5. Dietal, Harvey M.,Dietal Paul J., and Kate Steinbuhler . *E-business and E-commerce for managers*. Pearson Education.

Value Added Course (3 Credits)

VAC202

SEMESTER – III

Major Course (6 Credits)

COM(A&F)MJC303 : Income Tax Law And Practice

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Acquire basic knowledge of concepts, principles and provisions of Income-tax Act, 1961 and the relevant Rules.

CO 2. Gain practical skill and knowledge on Income tax assessment, Residential Status, Tax Liability and Exempted Income under Section 10.

CO 3. Understand the provisions and procedure to compute total income under five heads of income and develop understanding on deductions.

CO 4. Understand the computation of tax liability of Individuals and Partnerships Firms.

Unit	Topics to be covered	No. of hours
COM(A&F)MJC303 : Income Tax Law and Practice		
PWC	**(Total: 6 Credits = Theory + Tutorial)**	
1	Basic Concept: Income, person, assessee, assessment year, previous year, gross total income, total income, permanent account number (PAN). Residential status: scope of total income on the basis of residential status & tax liability of an Individual.	05
2	Exempted income under section 10. Computation of income under different heads. Salaries. Income from house property.	20
3	Profits and gains of business or profession, capital gains, income from other sources.	15
4	Total income and tax computation, deductions from gross total income, rebates and reliefs, computation of total income of individuals, Tax liability of individuals and Partnership Firms. Brief introduction to e-filing.	10
	TUTORIAL	10
	TOTAL	**60**

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Reading List :

1.   Singhania, Vinod K. and Singhania Monica, *Students Guide Income Tax*, University Edition, Taxmann Publication Pvt. Ltd., New Delhi

2.   Ahuja , Girish and Gupta Ravi, *Systematic approach to income Tax*, Bharat Law house, Delhi.

Journal :

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

4.   *Taxmann*, Allied Services Pvt. Ltd., New Delhi

5.   *Current Tax Reporter*, Current Tax Reporter, Jodhpur.

Software :

6.   Singhania Vinod K., e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd., New Delhi.

7.   'Excel Utility' available at Income Tax India e-filing.gov.in.
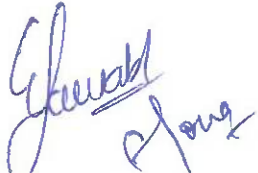
Note : Latest edition of text books may be used.

COM(A&F)MJC304: Business Law

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Acquire basic knowledge of the important business legislations.

CO 2. Acquaint the students about the relevance of business law to Individuals and Businesses.

CO 3. Understand the relevance of business law and the role of law in an economic, political and social context.

CO 4. Gain knowledge of the legal environment in which a consumer and businesses operates, and to provide the student with knowledge of legal principles.

COM(A&F)MJC304: Business Laws

PWC (Total: 6 Credits = Theory + Tutorial)

Unit	Topics to be covered	No. of hours
1	**(a) The Indian Contract Act, 1872. General Principle of Law of Contract.** (i) Contract – meaning, characteristics and kinds (ii) Essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent. (iii) Void agreements (iv) Discharge of Contract – Modes of discharge **(b) The Indian Contract Act, 1872: Specific Contract** (i) Contract of Bailment and Pledge (ii) Contract of Agency – Methods of creating agency and termination of agency. **(c) Conveyancing and Drafting.**	15
2	**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	10
3	**The Sale of Goods Act, 1930** a) Contract of Sale, meaning and difference between sale and agreement to sell b) Conditions and Warranties c) Transfer of ownership in goods d) Unpaid Seller – meaning and rights of an unpaid seller against the goods and the buyer.	15
4	**Partnership Laws** (a) The Partnership Act, 1932 (i) Nature and Characteristics of Partnership (ii) Registration of firms (iii) Rights and Duties of Partners (b) The Limited Liability Partnership Act, 2008 (an overview). (i) Salient features of LLP (ii) Difference between LLP and partnership, LLP and Company	10
	TUTORIAL	10
	TOTAL	60

Reading List :

1. Kuchhal M.C. and Kuchhal Vivek (2018). *Business Book*, Vikas Publishing House, New Delhi.
2. Maleshwari and Maheswari, *Business Law*, National Publishing House, New Delhi.
3. Agrawal S.K., *Business Law*, Galgotia Pub. Co., New Delhi.
4. Goyel Bhushan kumar, and Jain Kinneri, Business laws.
5. Arora Sushma (2017). *Business Laws*, Taxmann Publication, New Delhi.
6. Tulsian P.C. (2017). Tulsian Bharat, *Business Laws*, McGraw Hill Education.
7. Singh Avtar (2018). *Business Law*, Vikash Publishing House, New Delhi.

Note : Latest edition of text books may be used.

Minor Courses (3 Credits)

COM(A&F)MIC303: Macro Economics

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Understand the concept and variables of macroeconomics, income, expenditure and the circular flow.

CO 2. Insight to monetary and fiscal policy.

CO 3. Understand the concepts of Inflation, unemployment and labour market.

CO 4. Recognise the concept of open economy with reference to exchange rates and interest rates

COM(A&F)MIC303: Introductory Macro Economics		
PWC	(Total: 3 Credits = Theory + Tutorial)	
Units	Topics to be covered	No. of hours
1	**Introduction :** Concept & variables of macroeconomics, income, expenditure & the circular flow, components of expenditure. Static macroeconomic analysis short and the long run-determination of supply, determination of demand & condition of equilibrium.	05

2	(a) **Economy in the short run fiscal & monetary policy.** (b) **Behavioural Foundation** : Investments – Determinants of business fixed investment, determinants of residential investment and inventory investment.	05
3	**Inflation, Unemployment & Labour market** : Inflation: Causes of rising & falling inflation, Unemployment: Natural rate of unemployment, Labour market & its interaction with production system.	10
4	**Open Economy** : Open Economy - flow of goods & capital, saving & investment in a small & large open economy, exchange rates and Interest rates.	05
	TUTORIAL	05
	TOTAL	30

Reading List :

1. Mankind Gregory N. (2013). *Principles of Macro Economics*, Cengage Learning
2. Deepashree, *Macro Economics*, Scholar Tech, New Delhi.
3. Dornbusch, Rudiger and Stanley, Fischer (2017). *Macro Economics*, MC Graw Hills.
4. Barro, Robert, J. Macroeconomics, MIT Press, Cambridge, MA
5. Burda, Michael and Wyplasz (2017). *Macro Economics A European Text,* Oxford University Press, Oxford
6. Branson, William H. *Macro Theory and Policy,* Harper Collins India Pvt. Ltd.
7. Salvatore, Dominick. *International Economics,* John Wiley and Sons, Singapore.

Note : Latest edition of text books may be used.

Multidisciplinary Course (3 Credits)

COM(A&F)MDC303 : Computer Applications In Business

COURSE OUTCOME

After completion of the course, the students will be able to:

CO.1.Understand the fundamentals of Information Technology and provide insights into dominant IT Applications and emerging IT Technologies. Navigate within workbook and worksheets.

CO.2. Understand work with formula and functions. Understand use of formula cell referencing. Sort and filter data.

CO.3. Use Excel functions to summarize quantitative data graphically, including scenario manager and pivot table and charts.

CO4. Acquaint with Printing workbook and apply Excel and Excel add-ins to solve business problems.

COM(A&F)MDC303: Computer Applications in Business

PWC	(Total: 3Credits = Theory + Practical)	
Unit	Topics to be covered	No. of hours
1	Word Processing: Introduction to word processing, word processing concepts , use of Templates , working with word documents: (Opening and existing documents, 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 excel data base, tables: Formatting Table, inserting , filling and formatting Table Creating documents in the areas : mail merge including linking with Access data base, Handling tables, inserting Pictures and Video.	05
2	Preparing Presentations : Basics of presentations : slides, Fonts , Drawing, Editing , Inserting : Tables, Images, Text, Symbols, , Design , Transition , Animation and Slide show.	05
3	Spreadsheet and its business applications : Spreadsheet concepts , Creating a workbook , Editing a workbook , Inserting, deleting work sheets , entering data in cell , Formula copying, Moving Data from selected cells, Handling Operators in Formula , Rearranging Worksheets, Project involving Multiple Spreadsheet , Organizing Charts and graphs. Printing Worksheets.	05
4.	Creating spreadsheets in the area of: Loan and Lease statement Ratio Analysis Payroll statement Capital budgeting Depreciation accounting Graphical representation of data Frequency distribution and its statistical parameters Correlation and regression	05

	An overview of Financial Accounting Package- Tally	
	PRACTICAL	10
	TOTAL	30

Reading List :

1. Rajaraman , V. *Introduction to Information Technology* .PHI
2. Eliason , A.L. *On-Line Business Computer – Application* Science Research Association Chicago
3. Leon , A., and Leon , M. *Fundamentals of Information Technology* . Leon . Vikas (4) Software manuals.
4. Sinha , Pradeep K., and Sinha , Preeti. *Foundation of Computing* . BPB Publication
5. Basandra , Suresh K., *Management Information System* . Wheeler Publication , New Delhi – Allahabad

Ability Enhancement Course (2 Credits)

AEC303: Disaster Risk Management

Skill Enhancement Course (3 Credits)

COM(A&F)SEC303 : Office Automation

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Understand the office automation, information systems and communication technologies used in business.

CO 2. Develop thorough knowledge about database management systems and its relevance in various business enterprises.

CO 3. Develop understanding on telecommunication and networking system.

CO 4. Develop insight on office packages and artificial intelligence.

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COM(A&F)SEC303 : Office Automation

PWC (Total: 3 Credits = Theory + Practical)

Unit	Topics to be covered	No. of hours
1	**Office Automation**: Meaning and Objectives - Office automation technologies - Virtual office - - Limitations of Office Automation - Important packages useful for office functions.	02
2	**Office support systems:** Office support systems - Modern communicational technologies - Fax, voice mail, e-mail - Group communication -Teleconferencing systems - Audio, video. Introduction to Cloud Storage System.	03
3	**Packages:** Spreadsheet - Features - Important applications for business Important tools for decision making - What if analysis - Goal seek, scenario management - Functions used in spreadsheet packages. An overview of **Tally.**	03
4	**Artificial Intelligence**: A brief introduction to Artificial Intelligence.	02
	PRACTICAL	**20**
	TOTAL	**30**

Reading List:

1 IT for Business and Management (Kalyani Publishers) by Manik Sharma and Rachhpal Singh

2. Management Information Systems (Tata McGraw Hill Edn Pvt. Ltd., New Delhi) by James A O" Brien, George M Marakas and Ramesh Behl

3. Management Information System by Shivani Joshi

4. Information Technology for Business (Kalyani Publishers) by Gurinder Singh and Rachhpal Singh

5. Management Information Systems (Excel Books, New Delhi) by Ashok Arora and Akshaya Bhatia.

6. Fundamentals of Computers (PHI Learning Pvt. Ltd.) by V. Rajaraman

7. Management Information System by Dr. P. Mohan. 8. Modern Database Management (Pearson) By Jeffrey A. Hoffer, V. Ramesh and HeikkiTopi.

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SEMESTER – IV

Major Course (6 Credits)

COM(A&F)MJC405 : Company Law

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Understand the concept of Company as a form of Business organisation.

CO 2. Acquaint with the legal norms relating to Companies.

CO 3. Understand the characteristics, types of Companies and illustrating the duties as well as responsibilities of director as per compliances under Company's Act, 2013.

CO 4. Acquire knowledge on company meetings, internal & external affairs of management and provisions related to payments of Dividend & Books of Accounts.

COM(A&F)MJC405 : Company Law		
PWC (Total: 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	**Introduction** Characteristics of a Company; Types of Companies including Private and Public Company, Government Company, Foreign Company, One Person Company, Formation of Company, Promoters and their Legal Position.	10
2	**Documents** : Memorandum of Association and its alterations, Articles of Association, Prospectus, Misstatement in a prospectus; DeMat System.	10
3	**Management and Meetings** Classification of Directors, Additional, Alternate Director, Independent Director, Director Identification Number (DIN); Appointment of Directors, Disqualifications, Removal of Directors, Powers and Duties, Key Managerial Personnel (KMP), Meetings of Shareholders and Board, Types of Meeting, Requisites of a valid Meeting; Meetings through video conferencing, Corporate social Responsibility.	20
4	a. **Dividends and Accounts** Provisions relating to payment of Dividend, Provisions relating to Books of Account. b. **Concept and Modes of Winding-up**, NCLT.	10

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TUTORIAL	10
TOTAL	60

Reading List :

1. Kuchhal M.C., *Modern Indian Company Law,* Shri Mahaveer Book Depo Publishers, Delhi.
2. Kapoor G.K. and Dhanuja Sanjay, *Company Law,* Bharat Law House, Delhi.
3. Chadha Reena and Chadha Sumant, *Corporate Laws,* Scholar Tech Press, Delhi.
4. Goward, L.C.B., *Principles of Modern Company Law,* Sweet and Maxwell.
5. Kumar Anil, *Corporate Laws,* Indian Book House, Delhi.
6. Singh Avtar, *Introduction to Company Law,* Eastern Book Company.
7. Ramaiya, *A Guide to Companies Act,* Lexisnexis, Wadhwa and Butters Worth.
8. A Compendium of Companies Act 2017, Along with rules, Taxmann Publication.

Note : Latest edition of text books may be used.

COM(A&F)MJC406: Cost Accounting

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Learn cost accounting as a separate system of accounting.

CO 2. Develop an understanding for basis of distinction between financial accounting, cost accounting and management accounting.

CO 3. Elaborate understanding in respect to all elements of cost, cost accounting system and acquaint with the measures of cost control.

CO 4. Acquire the pragmatic approach to the methods of costing like- unit costing, job costing, contract costing, process costing and service costing.
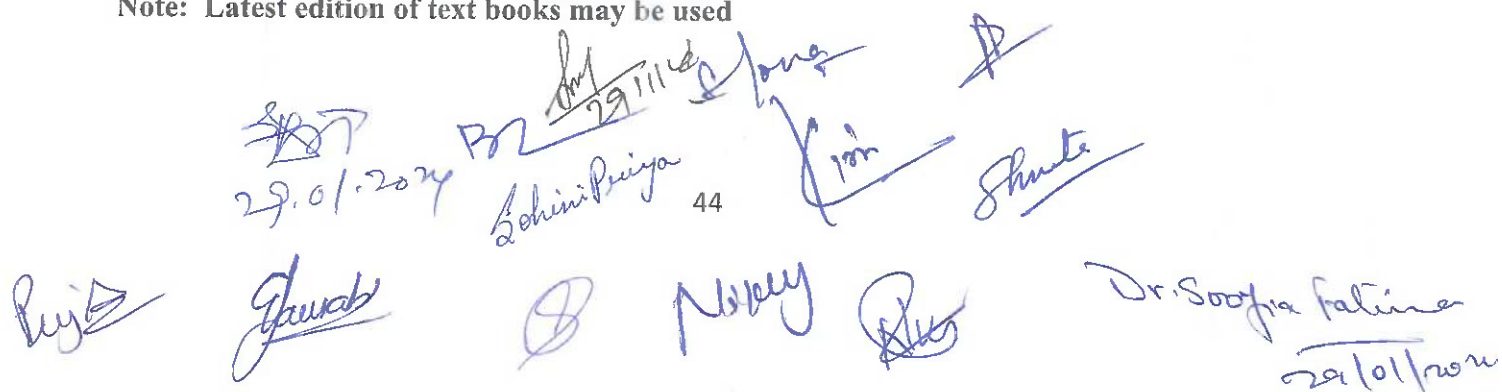
COM(A&F)MJC406: Cost Accounting

PWC　　　　(Total: 6 Credits = Theory + Tutorial)

Unit	Topics to be covered	No. of hours
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, Importance of CMA as a career.	05
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.	15
3	Overhead: Classification, allocation appointment 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 expenses, (ABC) - Activity Based Cost allocation.	15
4	Method of costing, Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by products), Service costing (only transport). Accounting Systems, Integral and non-integral systems.	15
	TUTORIAL	10
	TOTAL	60

Reading List:

1.　　Jain, S.P., Narang K.L. (2016). *Cost Accounting.* Principles and Practice, PHI Learning.

2.　　Arora M.N. (2018). *Cost Accounting.* Principles and Practice, Vikash Publishing House, New Delhi.

3.　　Maheshwari, S.N. and Mittal S.N. *Cost Accounting*, Theory and Problems, Shri Mahavir Book Depo, New Delhi.

4.　　Tulsian, P.C. (2018). *Cost Accounting,* S. Chand and Company, New Delhi.

5.　　Agarwal, M.C. (2018). *Cost Accounting,* Sahitya Bhawan Publication, Agra

6.　　Charles T.H. (2018). Horngron, Srikant M. Datar, Madhav V. Rajan. *Cost Accounting,* A Managerial Emphasis, Pearson Education, New Delhi.

Note: Latest edition of text books may be used

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COM(A&F)MJC407: Human Resource Management

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Understand basic nature and importance of human resource management.

CO 2. Analyse the current theory, practice of recruitment, selection, and performance management system.

CO 3. Understand compensation analysis, design compensation schemes and compliance to the legal framework.

CO 4. Understand the importance of human resources and their effective management in organizations.

COM(A&F)MJC407: Human Resource Management

PWC	(Total: 6 Credits = Theory + Tutorial)	
Unit	**Topics to be covered**	**No. of hours**
1	Human Resource Management: Concept and Functions, Role of HR Manger, HR Policies ; Human Resource Information System.	10
2	Acquisition of Human Resource: Practical Approach in Human Resource Planning (case studies)- Job analysis job description and job specification, Recruitment concept and source; selection-concept and process; test and interview; placement induction, difference between recruitment and selection, Retention vs. Recruitment (Case studies)	10
3	(a) Training and Development; concept and Importance, Identifying Training and Development Needs, Evaluating Training Effectiveness; Training process outsourcing. (b) Maintenance: employee health and safety; employee welfare; social security, grievance handling and redressal industrial disputes causes and settlement machinery. (c) Brief introduction to Labour Laws.	20
4	Performance appraisal, nature and objectives; Modern Techniques of performance appraisal; potential appraisal and employee counselling job changes-transfer and promotions. Compensation: Concept and policies; job evaluation method of wage payments and incentive plans, fringe benefits, performance linked compensation.	10
	TUTORIAL	**10**
	TOTAL	**60**

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Reading List :

1.   Gary Deslar (2018). *A Framework for Human Resource Management*. Pearson Education. New Delhi.
2.   Chhabra, T.N. *Essentials of Human Resource Management*. Sun India Publication, New Delhi.
3.   Biswajit Patta Nayak (2016). *Human Resource Management*, PHI Learning.
4.   Neru Kapoor (2017). *Human Resource management*, Taxmann Publication.
5.   Wreather and Davis (2018). *Human Resource Management*, Pearson Education, New Delhi.
6.   Bohhendar and Snell (2013). *Principles of Human Resource Management*, Cengage Learning.
7.   Ivancevich (2017). John M. *Human Resource Management*, McGraw Hill.

Note : Latest edition of text books may be used.

Minor Courses (3 Credits)

COM(A&F)MIC404 : Managerial Economics

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Develop basic understanding about business opportunities, corporate project management in terms of idea generation, product selection, location design and project life cycle.

CO 2. Able to understand the feasibility studies and project appraisal techniques for project formulation.

CO 3. Able to identify the significance of cost and sources of project financing for estimation of optimum capital structure.

CO 4. Able to analyse the investment opportunities under certainty & risk environment as well as to develop effective organization structure for monitoring and controlling of projects.
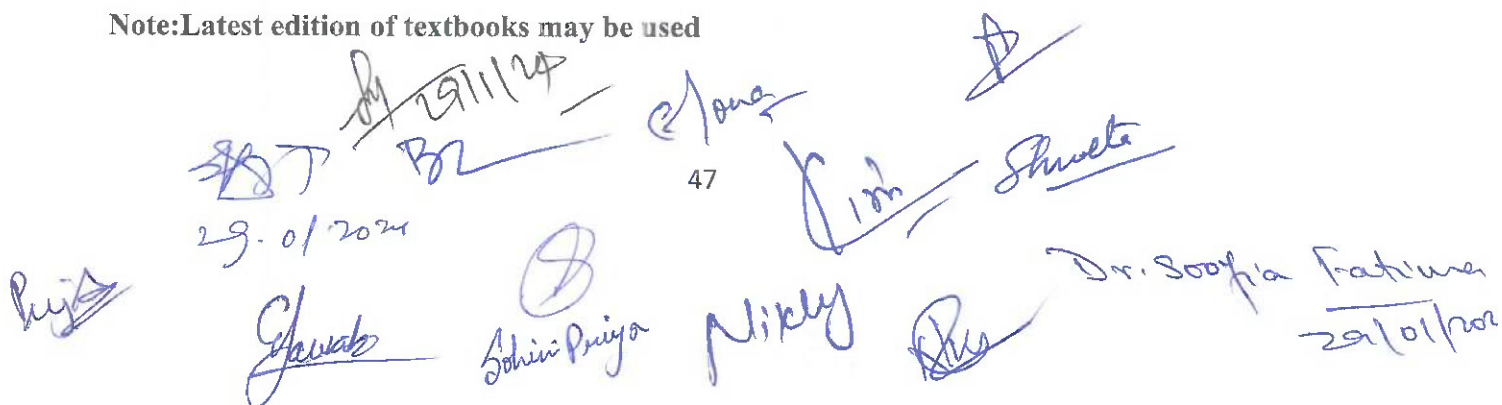
COM(A&F)MIC404 : Managerial Economics

PWC (Total: 3 Credits = Theory + Tutorial)

Unit	Topics to be covered	No. of hours
1	**Introduction:** Nature & Scope of Managerial Economics, Features &Objectives of Firm, Distinction from Traditional economics. Profit Theories–Profit Planning–Profit Policies–Break Even Analysis–Meaning –Assumption & Uses. Determination of BEP in terms of Physical units and monetary term– BEP Chart.	05
2	**Theory of Consumer Choice:** Cardinal Utility approach indifference approach, Demand estimation for major consumer durable and non-durable products ;Demand forecasting techniques. **Production Theory:** Production function- Production with one and two variable inputs ;stages of production ;Economies of scale; Cost theory and estimation; Short and long run; cost function-their nature ,shape and inter- relationship ;Law of variable proportions; Law of returns to scale.	10
3	**Price determination under different markets** – Perfect Competition – Monopoly –Price–Price discrimination– dumping -Monopolistic& Oligopoly, Pricing Policy	05
4	**Business Cycle:** Nature & Phases of a business cycle, Keynesian Theory.	05
	TUTORIAL	05
	TOTAL	30

Reading List :

1. Peterson,H.CraigandW.CrisLewis:ManagerialEconomics,PrenticeHall,Delhi.
2. Salvatore,Dominick:ManagerialEconomicsina.GlobalEconomy,McGrawHill,NewYor.
3. Varian,H.R:InternationalMicroeconomics;AModernApproach,EastWestPress,NewDelhi.
4. Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand Sons, New Delhi.
5. Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.

Note:Latest edition of textbooks may be used

Ability Enhancement Course (2 Credits)

AEC404: Social Service/NCC /NSS

SEMESTER – V

Major Course (6 Credits)

COM(A&F)MJC508: Goods and Services Tax & Custom Law

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Connect with the genesis of goods and services tax (GST), understand the constitutional amendment to implement GST in India and comprehend the composition and working of GST council.

CO 2. Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO 3. Building the understanding for comprehending the utilization of input tax Credits, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST. Highlighting upon CGST and SGST, and applying the knowledge for levying taxes.

CO 4. Understand the basic concepts of Custom Law in India. The course enables to understand the valuation of custom laws. Understanding the documents required for exports and imports.

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COM(A&F)MJC508: Goods and Services Tax & Custom Law

PWC	(Total: 6 Credits = Theory + Tutorial)	
Unit	Topics to be covered	No. of hours
1	**Introduction :** Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods; Major defects in the structure of indirect taxes prior to GST, Rationale for GST; structure of GST (SGST, CGST, UTGST & IGST); GST council, GST Network, State compensation Mechanism, Registration.	10
2	**Levy and collection of GST** Taxable event- "supply" of goods and services; place of supply; within state, interstate, import and export; time of supply; valuation for GST- valuation rules, exemption form GST; small supplies and composition scheme; classification of goods and services: composite and mixed supplies.	10
3	**Input Tax Credits** Eligible and ineligible input tax Credits; apportionments of Credits and blockedCredits; tax Credits in respect of capital goods; recovery of excess tax Credits; availability of tax Credits in special circumstances; transfer of input. Credits (Input Service Distribution) payment of taxes; refund; doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work .	20
4	**Custom Law:** Basic concepts, territorial waters, high seas, types of custom duties, valuation, baggage rules and exemptions, documents for export and import.	10
	TUTORIAL	10
	TOTAL	**60**

Reading List :

1. The goods and services Tax (Compensation to stats), 2017
2. The Union Territory Goods and service Tax, 2017
3. CA. (Dr.) K.M. Bansal (2024), GST and Customs Law, Taxmann Publication.
4. V. Balachandran V (2023), GST & Customs Law, Sultan Chandra & Sons.

Note: In case of any subsequent notification/ amendments regarding GST or Custom Law by the government, the syllabus would be updated accordingly.

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COM(A&F)MJC509: Management Accounting

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management Accounting.

CO 2. Understand the concept of cash flow statement and financial statement analysis.

CO 3. Develop professional competence and skill in application of accounting information for making managerial decisions.

CO 4. Acquire thorough knowledge on the management accounting techniques in business decision making.

COM(A&F)MJC509 : Management Accounting		
PWC	**(Total: 6 Credits = Theory + Tutorial)**	
Unit	**Topics to be covered**	**No. of hours**
1	**Nature and scope of Management Accounting** Meaning of Accounting-Definition – Meaning of Financial Accounting – Functions – Limitations - cost accounting, meaning definition,, objects, Importance, Advantages, management Accounting, Definition, characteristics, scope, objects/ functions, Management accounting Vs Financial Accounting, Management Accounting Vs. Cost Accounting, Advantages of Management Accounting.	10
2	**(a)Financial Statement Analysis** **(b)Ratio Analysis** Meaning of Ratio- Definition, objectives of ratio analysis, uses of ratio Analysis, limitations of ratio analysis, classification of ratios.	10
3	**Funds Flow statement** Meaning of funds flow- definition, functions, source of funds, uses of funds, uses of fund flow statement, managerial uses of funds flow statement, proforma for schedule of changes in working capital, funds from operations, proforma of funds flow statement.	15
4	(a) **Cash Flow Statement:** Meaning, definition, uses of cash flow statement, limitations, preparation of cash flow from operations, procedure for preparation of cash flow statement, cash flow vs funds flow analysis. (b) A brief study on – Preparation of Budget, Budgetary Control, Standard Costing, Marginal Costing and Decision Making.	15
	TUTORIAL	10
	TOTAL	60

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Reading List :

1. Gupta K.L. (2018). *Management Accounting*, Sahitya Bhawan Publications, Agra
2. Gupta S.P. (2018). *Management Accounting*, Sahitya Bhawan Publications, Agra
3. Sundaram N. (2015). Himalaya Publishing House
4. Khan, M.Y. and Jain, P.K. (2017). *Management Accounting*, McGraw Hill Education.
5. Singh, Surender. *Management Accounting*, Vikas Publishing House, New Delhi.
6. Arora, M.N. (2018). *Management Accounting*, Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and Mittal S.N. *Management Accounting*, Shree Mahavir Book Depot, New Delhi

Note : Latest edition of text books may be used.

Minor Courses (3 Credits)

COM(A&F)MIC505 : Indian Economy

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Familiarise themselves with the basic issues of economic development.

CO 2. Connect to the issues related to five-year planning in India.

CO 3. Insight to the Policy regime, sector wise trends and issues.

CO 4. Insight to the strategy of growth , development and structural changes.

COM(A&F)MIC505: Indian Economy

PWC   (Total: 3 Credits = Theory + Tutorial)

Units	Topics to be covered	No. of hours
1	Basic Issues in Economic Development characteristics of under development countries with special reference to India. Capital formation (physical and human), role of technology, sustainability, institutional factors.	05
2	Issues in Indian Planning objective and critical evaluation (growth, self-reliance, employment generation, inequality reduction. Poverty removal, modernization and competitiveness, economic reforms)	05

		saving & investment; mobilization of internal and external finances, center-state financial relation.	
3		**(a) Policy Regimes:** The evaluation of planning and import substituting industrialization; Economic reforms and liberalization. **(b) Sector wise Trends & Issues:** Agriculture: Factors influencing productivity and growth, the role of technology and institutions, food security; Industry: Industries policy, Pre & Post 1991/ Relative role of MSMEs (Industrial Incentives from Central and State Government), MSME Act. Public vs. private sector. The role and forms of foreign capital; Foreign trade- Role & Importance of foreign trade in India. The balance of trade and balance of payments situation; Price- Monetary and Fiscal policies.	10
4		**Growth, Development and structural change** a) The experience of growth, development & structural change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture & industry; Policies for restructuring agrarian relations and for regulating concentration of economic power. c) Changes in policy perspective on the role of institutional framework after 1991.	05
		TUTORIAL	05
		TOTAL	30

Reading List :

1. Mishra and Puri (2017). *Indian Economy*, Himalaya Publishing House.
2. Dutt Gaurav and Surdaram KPM (2016). *Indian Economy*, S. Chand & Co.
3. Bhagwati, J. and Desai, P. *India : Planning for Industrialisation*, OUP, Ch2
4. Uma Kapil (ed.). (2017). *Indian Economy Since Independence'*, Relevant Articles.
5. Dringra I.C. (2016). *Indian Economy*, Sultan Chand and Sons.
6. Oliver J. Blanchard (2018). *Micro Economics*, Pearson Education.
7. Gupta G.S. (2017). *Macro Economics : Theory and Applications*, McGraw Hill Education.

Note : Latest edition of text books may be used.

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COM(A&F)MIC506: Banking and Insurance

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1: Acquire knowledge about the basic principles of the banking.
CO2: Develop insight for banking system.
CO3: Understand the concept of internet banking.
CO4: Acquire knowledge about the basic principles of the insurance.

COM(A&F)MIC506 : Banking and Insurance

PWC (Total: 3 Credits = Theory + Tutorial)

Unit	Topics to be covered	No. of hours
1	**Introduction** Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks	05
2	**Cheques and Paying Banker** Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	05
3	**(a) Banking Lending:** Principles of sound lending, **Secured, unsecured** advances, Types of **advances,** Advances against various securities. **(b)Internet Banking** Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.	10

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4	**Insurance** Meaning and Characteristics of Insurance, Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance	05
	TUTORIAL	5
	TOTAL	30

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance,* PHI Learning

Note: Latest edition of text books may be used.

Internship (4 Credits)

INT501

SEMESTER – VI

Major course (6 Credits)

COM(A&F)MJC610: Marketing Management

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Understand basic concepts of marketing, techniques, scope, recent trends in marketing.

CO2. Develop an insight on the various underlying concepts driving marketing strategies, theories, models, and tools in developing 4P's of marketing.

CO 3. Designed to familiarize students with basic concepts of promotional aspects and distribution channels.

CO 4. Understand the recent trends of marketing.

COM(A&F)MJC610 : Marketing Management		
PWC	(Total : 6 Credits = Theory + Tutorial)	
Unit	Topics to be covered	No. of hours
1	**Introduction** Nature and scope of marketing- Importance of marketing as a business function, Marketing Environment. **Markets and Segmentation** Meaning of Market: Various types of markets and their characteristics. Concept of market segmentation and its Importance - bases for market segmentation, Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning.	10
2	**Customer** Meaning and importance, customer value and satisfaction Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions. Concept of 4P's of Marketing **Product decisions:** Concept; Product line; Product mix decisions. **Pricing decisions:** Factrs affecting price determination.	20
3	**Promotion decisions**: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion	10

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		tools and techniques; Promotion mix. Channels of distribution.	
4		**Trends in marketing:** Social marketing; Online marketing; Green marketing; Service marketing, Direct marketing; Rural marketing; CRM , Logistics Management, Digital Marketing.	10
		TUTORIAL	**10**
		TOTAL	**60**

Reading List :

1. Philip Kotler: Marketing Management (14th Edition), Prentice Hall of India Ltd, New Delhi.

2. C B Gupta & N Rajan Nair: Marketing Management (14th Edition), Sultan Chand & Sons, New Delhi

Note: Latest edition of textbooks may be used

COM(A&F)MJC611: Auditing And Corporate Governance

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Understand the principles & practice of auditing and to have an insight to the elaborate procedure for audit of limited companies.

CO 2. Understand the special areas of audit and to understand the duties as well as responsibilities of auditors.

CO 3. Have an insight to the special areas of audit.

CO 4. Understand the conceptual framework of corporate governance.

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COM(A&F)MJC611 : Auditing and Corporate Governance

Unit	Topics to be covered	No. of hours
PWC	(Total: 6 Credits = Theory + Tutorial)	
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.	10
2	**Audit of Limited Companies :** Company Auditor – Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditor's Report – Contents and Types, CSR Report, Liabilities of Auditors under the Companies Act 2013. Special Audits like audit of - Sole Traders, and Partnership Firm.	20
3	**Special Areas of Audit:** Special features of Cost Audit, Tax audit and Management Audit, Standards on Auditing (SA), Relevant Case Studies and Problems.	10
4	**Corporate Governance:** Conceptual framework of Corporate Governance, Major Corporate Scandals in India and Abroad, Common Governance problems noticed in various corporate Failures, Codes and Standards on Corporate Governance, Audit Committee – eligibility, functions and powers.	10
	TUTORIAL	**10**
	TOTAL	**60**

Reading List :

1. Gupta, Kamal and Arora Ashoka (2017). *Fundamentals of Auditing*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.

2. Jha Aruna (2017). *Auditing*, Taxmann.

3. Tandon B.N., Sundharsanam S. and Sundrababu S. (2018). – *A Handbook of Practical Auditing*, S. Chand and Co. Ltd., New Delhi.

4. Ghatalia S.V. *Practical Auditing*, Allied Publishers Pvt. Ltd., New Delhi.

5. Kuchhal M.C., *Modern India Company Law,* Sri Mahavir Book Depo, (Relevant Captus)

6. Kumar Ravinder and Sharma Virender, *Auditing Principle and Practice.*

7. Relevant Publication of ICAI on Auditing (CARO-2016)

8. Gosh B.N. (2017). *Business Ethics and Corporate Governance and Steward Ship,* McGraw Hill Education.

9. Bobtricker, *Corporate Governance Principles,* Policies and Practice (Indian Edition), Oxford University Press.

Note : Latest edition of text books may be used.

COM(A&F)MJC612: Fundamental of Investment

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Understand the investment environment.

CO 2. Familiarise with different investment alternatives.

CO 3. Acquire understanding to the approaches of equity analysis, debt market analysis, portfolio analysis.

CO 4 Understand the concept of financial derivatives and gain knowledge on the role of investor protection – Role of SEBI.

COM(A&F)MJC612: Fundamental of Investment

PWC   (**Total: 6 Credits = Theory + Tutorial**)

Units	Topics to be covered	No. of hours
1	**The Investment Environment:** The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, The Indian Securities Market, The Market Participants, Concept of Return and Risk, Impact of Taxes and Inflation on return.	10
2	**(a) Approaches to equity analysis:** Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Dividend Capitalisation Models, and Price earnings multiple approach to equity valuation. **(b) Approaches to debt market analysis**	15
3	**Portfolio Analysis:** (a) Portfolio and Diversification, Portfolio Risk and Return, (b) Mutual Funds,	10
4	**(a) Financial Derivatives:** Introduction to Financial Derivatives, Financial Derivatives Markets in India, Commodities derivatives. (b) Role of SEBI in investor's protection.	15
	TUTORIAL	10
	TOTAL	60

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Reading List:

1. Prasanna, Chandra (2017). *"Investment Analysis and Portfolio Management"*, Tata McGraw Hill.
2. Rastogi R.P. (2018). *Fundamentals of Investment*, Sultan Chand and Sons, New Delhi.
3. Mays (2013). *An Introduction to Investment*, Cengage Learning.
4. Vohra N.D. and Bagri B.R. (2017). *Futures and Options,* McGraw Hill Education.
5. Jones C.P., *Investments Analysis and Management,* Wiley, 8th ed.

Note : Latest edition of text books may be used.

Minor Course (3 Credits)

COM(A&F)MIC607: Business Statistics

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Acquire knowledge regarding the theory of probability.

CO 2. Enable students to clearly understand the analysis of Correlation and Regression.

CO 3. Understand the approach of Index numbers.

CO 4. Enhance upon the theoretical base to practical applications.

COM(A&F)MIC607: Business Statistics		
PWC (Total: 3 Credits = Theory + Tutorial)		
Units	**Topics to be covered**	**No. of hours**
1	**Statistical Data and Descriptive Statistics** Nature and classification of data: Univariate and multivariate data, time series and cross sectional data. Measures of central tendency: (a) **Mathematical Average:** Arithmetic Mean, geometric-mean and Harmonic mean. Properties and application. (b) **Positional Average:** Median, Mode, Partition values (including graphic determination). (c) **Commercial Average:** Moving average, Measures of variation (Absolute and relative measures) - Range Quartile deviation, Mean deviation, standard deviation and their coefficients.	10

		Properties of standard deviation. Skewness, meaning measurement using Karl Pearson and Bowley's measures concept of Kurtosis.	
2	**Probability**	05
	Theory of Probability- Approaches to the calculation of Probability Calculation of event – Probabilities, Addition and Multiplication Law of probability (proof not required) Conditional probability.	
3	**Correlation**	05
	Meaning of correlation. Karl Pearson's coefficient of correlation and its calculation and properties, Rank Correlation.	
4	**Regression**	05
	Regression analysis, Principle of least squares and regression lines. Regression equations and estimation, Properties of regression coefficient.	
	TUTORIAL	**05**
	TOTAL	**30**

Reading List :

1. Sharma J.K. (2018). *Business Statistics,* Pearson Education.
2. Gupta S.P. and Gupta Archana (2018). *Elementary Statistics,* Sultan Chand and Sons, New Delhi.
3. Spiegel M.R. (2017). *Theory and Problems of Statistics,* Schaum's Outlines Series, McGraw Hill Publishing Co.
4. Vohra N.D. (2017). *Business Mathematics and Statistics,* McGraw Hill Education.
5. Gupta S.C. (2015). *Fundamental of Statistics,* Himalaya Publishing House.
6. Richard Levin and David S. Rubin, *Statistics for Management,* Prentice Hall of India, New Delhi.

Note: Latest edition of text books may be used.

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COM(A&F)MIC608: International Business

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Have a clear perspective on environmental factors both domestic and global business.

CO 2. Identify functional resources useful for international business.

CO 3. Understand the theories of international trade.

CO 4. Understand the fundamentals of international business environment, organisational structure of international business operations and foreign trade promotions.

COM(A&F)MIC608: International Business

PWC — (Total: 3 Credits = Theory + Tutorial)

Unit	Topics to be covered	No. of hours
1	Introduction to International Business: Globalization and its growing importance in world economy, impact of globalization, International Business- complexities of international business, modes of entry into International Business.	05
2	International organization and arrangements; WTO-its objects, principles, organizational structure and functioning, an overview of other organizations- UNCTAD, World Bank and IMF, commodity and other trading agreements.	05
3	Regional economic cooperation- FTA International Finance Environment- International financial system and institutions, foreign exchange markets and risk management, foreign investment, types and flows, foreign investment in Indian perspective.	10
4	Foreign Trade promotion measures and organizations in India, special economic zones (SEZs) and 100% export oriented limits, measures for promoting foreign investments into and from India, India joint venture and acquisitions abroad. Financing of foreign trade and payment terms.	05
	TUTORIAL	05
	TOTAL	30

Reading List :

1. Charles W.L. Hill and Jain, Arun Kumar, *International Business*, New Delhi
2. Johnson , Derbe and Colin (2018). *Turner*, International Business, Pearson Education.

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3. Cherunilam, Francis (2016). *International Business Text and Cases*. PHI Learning.
4. Varma Sumali (2018). *International Business,* Pearson Education.
5. Peng and Srivastav (2013). *Global Business,* Cengage Learning.
6. Bennett, Roger (2018). *International Business,* Pearson Education.
7. Michael R. Czinkota et. al. *International Business,* Fortforth : The Drydan Press.

Note: Latest edition of text books may be used.

SEMESTER VII

Major course (6 Credits)

COM(A&F)MJC713 : Corporate Accounting

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Acquaint with corporate accounting procedures and to understand the accounting patterns of various companies. Enabling the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act, IND-AS and IFRS.

CO 2. Gain insight with accounting practices prevailing in the corporate world and to acquire a strong knowledge base in accounting for share capital and debentures issue.

CO 3. Prepare the final accounts, accounts of insurance companies, banking companies, holding and subsidiary companies.

CO 4. Develop the understanding regarding valuation of goodwill. Enhance the concept and accounting treatment for amalgamation and reconstruction of companies.

COM(A&F)MJC713 : Corporate Accounting		
PWC (Total: 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Accounting for share Capital and Debentures Issue, Forfeiture and reissue of forfeited shares, Redemption of preference shares and	10

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		Debentures.	
2		(a) Final Account: Preparation of profit and loss account and balance sheet of corporate entities. (b) Liquidation of Company (Voluntary Liquidation only) (c) Accounts of Insurance Companies.	15
3		(a) Valuation of goodwill and valuation of shares concepts and calculation – simple problem only. (b) Banking Companies: Final Accounts.	10
4		(a)Amalgamation and Internal Reconstruction of Companies, Concepts and Accounting treatment as per Accounting Standard 14 (ICAI). Internal Reconstruction: Concept and Accounting. (b) Accounts of Holding and Subsidiary Companies, Preparation of Consolidated balance sheet with one subsidiary Company. (c) Introduction to IFRS.	15
		TUTORIAL	10
		TOTAL	60

Reading List:

1. Maheshwari S.N. (2018). *Corporate Accounting,* Vikas Publishing House, New Delhi.
2. Maheshwari S.K. (2018). *Corporate Accounting,* Vikas Publishing House, New Delhi.
3. Monga J.R., *Corporate Accounting,* Mayur Paper Books, New Delhi.
4. Jain S.P., *Corporate Accounting,* Kalyani Publishers, New Delhi.
5. Narang K.L., *Corporate Accounting,* Kalyani Publishers, New Delhi.
6. Shukla S.M. (2018). *Specialised Accounting,* Sahitya Publishing, Agra.
7. Mukherjee And Hanif (2017). *Corporate Accounting,* Tata Mcgraw Hill, New Delhi.

Note: Latest edition of text books may be used.

COM(A&F)MJC714: Business Mathematics And Statistics

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Acquire basic knowledge of mathematics and its applications in the field of commerce and industry.

CO 2. Gain acquaintance with wide ranging applications of statistical tools and techniques to commerce, economics and practical situations.

CO 3. Recognise the importance and value of mathematics and statistical thinking and approach to problem solving.

CO 4.Gain extensive understanding to statistic data and descriptive statistics.

COM(A&F)MJC714: Business Mathematics And Statistics

PWC   **(Total: 6 Credits = Theory + Tutorial)**

Unit	Topics to be covered	No. of hours
1	**Matrices & Determinants:** Algebra of Matrices- Matrix operation-Business Applications. Expansion of Determinants and its properties. Minor and cofactors, Adjoint and inverse of square matrix. Solution of system of linear equations (having- unique solution and involving not more than three variables) by using matrix inversion method and by Cramer's rule.	10
2	**Calculus:** Mathematical functions: - Linear, Quadratic Polynomial, Exponential and logarithmic functions (Trigonometric function to be excluded) concept of limits and continuity of a function. Concept and rules of differentiation. Increasing and decreasing function. Maxima and minima in case of variables involving first and second order derivative. Application of differentiation to marginal analysis.	15
3	**Mathematics of Finance:** Rates of Interest: Nominal and effective rate of interests their interrelationship in different compounding situations. 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 interests. Depreciation of assets (General annuities to be excluded).	15

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4	(a)A Brief Introduction to Linear Programming	10
	(b)Applied Statistics: Introduction, Correlation, Regression Analysis, Index Numbers and Time- Series Analysis.	
	TUTORIAL	10
	TOTAL	60

Reading List :

1. Anthony, M. and Biggs N., *Mathematics for Economics and finance*, Cambridge University Press.
2. Prasad, Bindha and Mittal P.K. *Fundamentals of Business Molarities*, Har anand Publications.
3. Mizrahi and John Sulliva. *Mathematics for Business and Social Sciences,* Wiley and Sons.
4. Budnie, P. (2017). *Applied Mathematics,* McGraw Hill Publishing Co.
5. Vohra N.D. (2017). *Business Mathematics and Statistics,* McGraw Hill Education (India Pvt. Ltd.)
6. Thukral J.K., *Mathematics for Business Studies,* Mayur Publications.
7. Singh J.K. (2015). *Business Mathematics*, Himalaya Publishing House.

Note : Latest edition of text books may be used.

COM(A&F)MJC715 : Corporate Tax Planning

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Understand the strategy of taking different financial/managerial decisions after evaluating various tax laws.

CO 2. Understand the basic concept of Corporate Tax in India and get familiar to the understanding of tax planning with reference to setting up a new business with respect to location, nature, forms of ownership and reference to capital.

CO 3. Understand the tax planning provisions with reference to non -residents, double taxation relief. To understand provisions related to Slump sale, demerger, amalgamation, conversion of LLP into Company.

CO 4. Understand the concept of tax planning, tax avoidance and tax evasion.

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COM(A&F)MJC715 : Corporate Tax Planning

PWC	(Total: 6 Credits = Theory + Tutorial)

Units	Topics to be covered	No. of hours
1	Corporate Tax in India a) Type of companies b) Residential status of companies and tax incidence c) Tax liability and minimum alternate tax d) Carry forward and se off of losses in case of certain companies e) Deductions available to corporate assessee f) Tax on distributed profits of company, Mutual Fund	10
2	Tax planning with reference to setting up a new business a) Location of business b) Nature of business c) Form of ownership; FIRM/Limited Liability Partnership (LLP) vs. Company d) Tax planning with reference to capital	15
3	Tax Planning with reference to non-residents, double taxation relief	10
4	**Tax Planning with reference to business restructuring :** Amalgamation, Demerger, Slump Sale, Conversion of sole proprietary, Concern/ Firm/ LLP into company.	15
	TUTORIAL	10
	TOTAL	60

Reading List :

1. Singhania, Vinod K. and Singhania and Monica Singhania. *Corporate Tax Planning,* Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management,* Bharat Law House, Delhi.
3. Shuklendra Acharya and Gurha M.G. *Tax Planning Direct Taxes,* Modern Law Publication, Allahabad
4. Mittal D.P. *Law of Transfer Pricing,* Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22
6. Ghosh T.P., *IFRS,* Taxmann Publications Pvt. Ltd., New Delhi.
7. Current Tax Reporter, Current Tax Reporter, Jodhpur.

Note : Latest edition of text books may be used.

Minor Course (4 Credits)

COM(A&F)MIC709 : Industrial Relations and Labour Laws

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1: Learn the concepts of industrial relations.

CO2: Develop understanding on trade unions and collective bargaining

CO3: Understand the concept of discipline and grievance redressal system.

CO4: Acquire knowledge about the Labour Enactments.

COM(A&F)MIC709 : **Industrial Relations and Labour Laws**		
PWC (Total: 4 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	**Industrial Relations (IR)** Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations.	05
2	**Trade Union** Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act1926	05
3	**Collective Bargaining and Workers' Participation in Management** **a) Collective Bargaining:** Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining	10

	b) **Workers' Participation in Management**: Concent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing		
4	a) **The Industrial Disputes Act, 1947**: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure b) **The Factories Act, 1948**: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages	15	
	TUTORIAL	**05**	
	TOTAL	**40**	

Readings List :

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. Arun Monappa, *Industrial Relations and Labour Law*, McGraw Hill Education
3. SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House
4. C.S Venkata Ratnam, *Industrial Relations*, Oxford University Press
5. P.L. Malik's *Handbook of Labour and Industrial Law, Vol 1 and 2,* Eastern Book Company
6. JP Sharma, *Simplified Approach to Labour Laws,* Bharat Law House (P) Ltd

Note: Latest edition of text books may be used

SEMESTER – VIII

Major course (6 Credits)

COM(A&F)MJC816: Business Research Methods

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1. Acquire knowledge to conduct research, analyze data and make inferences effectively.

CO 2 Understand the scope and purpose of business research.

CO 3. Cover the research process, measurement and report preparation.

CO 4. Acquire insight to take up and write a project report.

COM(A&F)MJC816: Business Research Methods		
PWC (Total: 6 Credits = Theory + Tutorial)		
Units	**Topics to be covered**	**No. of hours**
1	Introduction: meaning of research: scope of business research, purpose of research- exploration, description, explanation, unit of analysis- individual, organization, groups and data series, conception, construct, attributes, variables and hypothesis.	10
2	Research Process: An overview; problem identification and definition, selection of basic research methods, field study, laboratory study, survey method, observational method, existing data-based research.	10
3	Measurement: definition, designing and writing items, uni dimensional and multidimensional scales, measurement scale, nominal, ordinal, interval, ratio, ratings and ranking scale, Thurstone, Likert, and semantic differential scaling, paired comparison, sampling, steps, types, sample size decision, secondary data sources.	20
4	Hypothesis testing: tests concerning means and proportions, ANOVA, chi square test.	10
	TUTORIAL	**10**
	TOTAL	**60**

Reading List

1. Babbie, Earl R. The Practice of Social Research Wadsworth Publication
2. Chawla , Deepak and Sondhi , Neena . Research Methodology : Concept and Cases. Vikas Publications
3. Webstar, Allen L., Applied Statistics for Business and Economics : An essential Approach . TMH
4. Emory , C. Willium . Business Research Methods , Homewood, Richard D. Irwin
5. Gujrati, Damodar., Dawn, C. Porter., and Gunasekar, Sangeetha. Basic Econometrics . Tata McGraw H

Minor Courses (4 Credits)

COM(A&F)MIC810: Financial Markets, Institutions and Financial Service

COURSE OUTCOME

After completion of the course, the students will be able to:

CO 1: To acquire knowledge about the basic principles of the financial market.

CO 2: To develop familiarity about major financial services in India.

CO 3: To develop understanding about financial institutions in India.

CO 4: To acquire knowledge about the components of financial system.

COM(A&F) MIC810: Financial Markets, Institutions and Financial Service		
PWC	(Total: 4 Credits = Theory + Tutorial)	
Units	Topics to be covered	No. of hours
1.	**Introduction** **Financial System and its Components** – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system	05
2.	**Financial Markets** Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India	10
3.	**Financial Institutions**	10

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		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).	
4.		**(a): Financial Services** Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India **(b) Leasing and Hire-purchase** Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of Credits; Credits rating; Financial counseling	10
		TUTORIAL	05
		TOTAL	40

Readings List:

1. L M Bhole, and Jitendra Mahakud. *Financial Institution and Markets*, McGraw-Hill Education
2. Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.
3. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
5. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, **PHI Learning**
6. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.
7. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
8. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of text books may be used

Research Project/Dissertation (12 Credits)

COM(A&F) RP801: Research Project/Dissertation

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