A.K.S UNIVERSITY SATNA
Faculty of Commerce & Financial Studies
Syllabus and Scheme of Examination
For
B.Com (HONOURS)
Choice Based Credit System (CBCS)
2018-2021

Study and Evaluation Scheme
Of
Bachelor of Commerce (Honors)
(Applicable w.e.f Academic Session 2018-21 till revised)

**The University Authorities reserve all the rights to make any additions/ deletions or changes/ modifications to this syllabus as deemed necessary.**
<table>
<thead>
<tr>
<th>S.N.</th>
<th>Subject code</th>
<th>Subject</th>
<th>Group</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Theory</td>
<td></td>
<td>L T P</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>46EV101</td>
<td>Environmental Studies</td>
<td>Found.</td>
<td>2 0 0</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>46AC102</td>
<td>Financial Accounting</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>46EC103</td>
<td>Business Law</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td>4</td>
<td>46EC104</td>
<td>Micro Economics</td>
<td>ID</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>TOTAL</strong></td>
<td></td>
<td>17 3 0</td>
<td>20</td>
</tr>
</tbody>
</table>

AKS University, Satna
Study and Evaluation Scheme
Bachelor of Commerce (H) Batch 2015-18

SEMESTER – II

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Subject code</th>
<th>Subject</th>
<th>Group</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Theory</td>
<td></td>
<td>L T P</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>46SD201</td>
<td>Business Communication</td>
<td>Found.</td>
<td>2 0 0</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>46MT202</td>
<td>Management Principles and Applications</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>46EC203</td>
<td>Corporate Laws</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td>4</td>
<td>46MS204</td>
<td>Business Statistics</td>
<td>ID</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>TOTAL</strong></td>
<td></td>
<td>17 3 0</td>
<td>20</td>
</tr>
</tbody>
</table>
# AKS University, Satna

**Study and Evaluation Scheme**

**Bachelor of Commerce (H) Batch 2015-18**

**SEMESTER – III**

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Subject code</th>
<th>Subject</th>
<th>Group</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Theory</td>
<td></td>
<td>L T P</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>46MS301</td>
<td>Business Mathematics</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td>2</td>
<td>46AC302</td>
<td>Cost Accounting</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>46MT303</td>
<td>Human Resource Management</td>
<td>Core</td>
<td>4 0 0</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>46CA304</td>
<td>Computer Applications in Business</td>
<td>FCSB</td>
<td>4 0 0</td>
<td>4</td>
</tr>
</tbody>
</table>

**Elective one - Select any one**

<table>
<thead>
<tr>
<th></th>
<th>Subject code</th>
<th>Subject</th>
<th>Group</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>46EC305</td>
<td>Macro Economics</td>
<td>ID</td>
<td>4 1 0</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>46BI305</td>
<td>Banking Practices</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>46TP305</td>
<td>Fundamental of GST</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>46CA351</td>
<td>Computer Applications in Business (LAB)</td>
<td>FCSB</td>
<td>0 0 2</td>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>TOTAL</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>22</td>
<td>3</td>
<td>2</td>
</tr>
</tbody>
</table>
## AKS University, Satna

### Study and Evaluation Scheme

**Bachelor of Commerce (H) Batch 2015-18**

**SEMESTER – IV**

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Subject code</th>
<th>Subject</th>
<th>Group</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Theory</td>
<td></td>
<td>L</td>
<td>T</td>
</tr>
<tr>
<td>1</td>
<td>46FM401</td>
<td>Financial Management</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>46AC402</td>
<td>Corporate Accounting</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>46IT403</td>
<td>E Commerce</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>46EN404</td>
<td>Entrepreneurship</td>
<td>FCSB</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Elective one - Select any one</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>46EC405</td>
<td>Indian Economy - Performance and Policies</td>
<td>ID</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>46BI405</td>
<td>Insurance management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>46TP405</td>
<td>Goods and Services Tax (provision &amp; Valuation)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>TOTAL</strong></td>
<td></td>
<td>24</td>
<td>3</td>
</tr>
<tr>
<td>S.N.</td>
<td>Subject code</td>
<td>Subject</td>
<td>Group</td>
<td>Period</td>
<td>Credit</td>
</tr>
<tr>
<td>------</td>
<td>--------------</td>
<td>--------------------------------</td>
<td>---------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Theory</td>
<td></td>
<td>L T P</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>46TA501</td>
<td>Income-tax Law and Practice</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td>2</td>
<td>46MM502</td>
<td>Principles of Marketing</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>46TA503</td>
<td>GST, Custom &amp; Excise Duty</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
</tbody>
</table>

**Elective - Select any one of the following**

<table>
<thead>
<tr>
<th></th>
<th>Subject code</th>
<th>Subject</th>
<th>Group</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>46FI504</td>
<td>Financial Markets, Institutions and Financial Services</td>
<td>Core Disc.</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>46TP504</td>
<td>Corporate Tax Planning (for GST)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>46MM504</td>
<td>Advertising</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>46MT504</td>
<td>Organizational Behavior</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>46BI504</td>
<td>Accounting for Banking &amp; Insurance</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>20</td>
<td>4</td>
<td>0</td>
<td>24</td>
<td></td>
</tr>
<tr>
<td>S.N.</td>
<td>Subject code</td>
<td>Subject</td>
<td>Group</td>
<td>Period</td>
<td>Credit</td>
</tr>
<tr>
<td>------</td>
<td>--------------</td>
<td>----------------------------------</td>
<td>-------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Theory</td>
<td></td>
<td>L</td>
<td>T</td>
</tr>
<tr>
<td>1</td>
<td>46AC601</td>
<td>Auditing and Corporate Governance</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>46BR602</td>
<td>Business Research Methods and Project Work</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>46AC603</td>
<td>Management Accounting</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Elective - Select any one of the following</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>46FI604</td>
<td>Fundamentals of Investment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>46MM604</td>
<td>Consumer Affairs and Customer Care</td>
<td>Core</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>46TP604</td>
<td>Business Tax Procedures and Management</td>
<td>Core</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>46MT604</td>
<td>Indian Polity and Governance</td>
<td>Core</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>46BI604</td>
<td>Customer Relationship Management in Banking &amp; Insurance</td>
<td>Core</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>46TP604</td>
<td>GST Practice and Procedure</td>
<td>Core</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>46BR604</td>
<td>International Business</td>
<td>Core</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>TOTAL</td>
<td></td>
<td>20</td>
<td>4</td>
</tr>
</tbody>
</table>
B.Com. (Hons.): Semester – I

Paper 46EV101 Environment Studies

Duration: 3 hrs.                        Marks: 100

Unit 1: Introduction to environmental studies
Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development

Unit 2: Ecosystems
What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: Forest ecosystem; Grassland ecosystem; Desert ecosystem; Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 3: Natural Resources: Renewable and Non-renewable Resources
Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit 4: Biodiversity and Conservation
Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots India as a mega-biodiversity nation; Endangered and endemic species of India Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5: Environmental Pollution
Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution Nuclear hazards and human health risks Solid waste management: Control measures of urban and industrial waste. Pollution case studies

Unit 6: Environmental Policies & Practices
Unit 7: Human Communities and the Environment
Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi)

Unit 8: Field work
Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc. Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds and basic principles of identification, Study of simple ecosystems-pond, river, Delhi Ridge, etc.

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

Unit 1- Theoretical Framework and Accounting Process

Unit 2 Accounting for Depreciation

Unit 3 Accounting for Hire Purchase and Installment Systems
Meaning of hire purchase contract:; Accounting for cum-interest installment, Ex interest installment, calculation of cash price, calculation of interest and default of payment. Accounting for installment System.

Unit 4 Accounting for Branch and Department
Concept of dependent branches; accounting aspects; stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries, Concept of foreign branch and preparation of final account of foreign account, Accounting for Department.

Unit 5 Accounting for Dissolution of the Partnership Firm
Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, Sale to a limited company.

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

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract
Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, Void agreements, Discharge of contract – modes of discharge including breach and its remedies. Contingent contracts, Quasi - contracts

Unit 2: The Indian Contract Act, 1872: Specific Contract
Contract of Indemnity and Guarantee, Contract of Bailment Contract of Agency

Unit 3: The Sale of Goods Act, 1930
Meaning of Contract of sale, difference between sale and agreement to sale. Conditions and warranties, Performance of contract of sale unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit 4: Limited Liability Partnership Act, 2008 and Consumer protection Act

Unit 5: The Negotiable Instruments Act 1881
Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder and Holder in due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements, Crossing of Cheque Bouncing of Cheques

Suggested Readings:

B.Com. (Hons.): Semester – I

Paper –46EC104: MICRO ECONOMICS

Duration: 3 hrs. Marks: 100

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

Unit 1: Micro Economics Concept
Micro Economics -Meaning and Definition. Inductive and Deductive method of Micro economics Importance and Limitations of Micro Economics

Unit 2: Law of Demand
Meaning and Definition of Law of Demand, Characteristics, Types of demand, Exceptions of Law of Demand

Unit 3: Elasticity of demand
Elasticity of Demand -Concept Definition, Importance, Type and Measurement of Elasticity of Demand, Production Function (With One and Two Variables), Economies –Internal and External.

Unit: 4 Production Factors
Factors of Production – Land, Labour, Capital, Organization and Enterprise. Division of labour and Efficiency of labour. Cost and Revenue Analysis

Unit: 5 Market Structure
Market Structure – Concept, Definition, Characteristics, Classification, Price determination under Perfect and imperfect competition. Marginal productivity theory of Distribution

Suggested Readings:
1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory mankiw, Principles of Micro Economics, Cengage Learning
4. D.N. Dwivedi - Vikas Publishing House New Delhi
Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Unit I: Nature of Communication

Unit 2: Business Correspondence
Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 3: Report Writing
Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, and check lists for reports.

Unit 4: Vocabulary
Words often confused, Words often misspell, Common errors in English.

Unit 5 Oral Presentation
Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:
2. Bovee, and Thill, Business Communication Today, Pearson Education
3. Shirley Taylor, Communication for Business, Pearson Education
Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit 1: Introduction

Unit 2: Planning
Types of Plan – An overview to highlight the differences Strategic planning – Concept, process, Importance and limitations Definition, Importance and Techniques (SWOT), Decision-making – concept, importance.

Unit 3: Organizing
Concept, Process of organizing – An overview, Span of management, Different types of authority (line and staff and functional), Decentralization, Delegation, formal and Informal Structure, Principles of Organizing

Unit 4: Staffing and Leading
Concept of staffing, An Overview of staffing, Motivation – Concept, Importance, Major Motivation theories - Maslow’s need Hierarchy theory; Hertzberg’s Two-factor theory. Leadership – Concept, Importance, Major theories of Leadership.

Unit 5: Control
Concept, Process, Limitation, Principles of Effective Control, Major Techniques of control - Ratio Analysis (ROI), Budgetary Control, PERT/CPM.

Suggested Readings:
5. George Terry, Principles of Management, Richard D. Irwin
6. Newman Summer and Gilbert, Management, PHI
B.Com. (Hons.): Semester – II

Paper 46EC 203: CORPORATE LAWS

Duration: 3 hrs.                                Marks: 100

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

Unit 1: Introduction
Meaning of companies, Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, dormant company and producer company;; illegal association; formation of company, on-line filing of documents, on-line registration of a company.

Unit 2: Documents
Memorandum of association, articles of association, doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, misstatement in prospectus, transmission of shares, buyback and provisions regarding buyback.

Unit 3: Management
Classification of directors, women directors, independent director, disqualifications, appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing.

Unit 4: Dividends, Accounts, Audit–

Unit 5: Depositories Law:
The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty

Suggested Readings:
2. GK Kapoor & Sanjay Dhamija, Company Law, Bharat Law House.
Objective: The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Unit 1: Concept of statistics and Central tendency
Statistics-Meaning and definition, significance, Scope and Limitation of statistics
Measures of Central Tendency- Mathematical averages including arithmetic mean, geometric mean and Harmonic mean. Properties and applications. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)

Unit 2 Dispersion and Skewness
Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance.
Skewness: Meaning, Measurement using Karl Pearson and Bowley’s measures; Concept of Kurtosis and calculation of Kurtosis.

Unit 3 Simple Correlation and Regression Analysis
Correlation analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear. Karl’s Pearson’s co-efficient of correlation; Correlation and Probable error; Rank Correlation. Concurrent correlation.
Regression analysis: Principle of regression analysis. Regression lines by Regression equations and regression co-efficient; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate

Unit 4 Index Numbers
Meaning and uses of index numbers. Construction of index numbers: fixed and chain base:

Unit 5 Time Series Analysis and probability

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

Unit 1 Ratio and Proportion—
Concept of Ratio, Gaining Ratio, Sacrificing Ratio, Proportion, Percentage and Commission

Unit 2 Simultaneous Equation –
Concept of Simultaneous Equation. Characteristics, Types and Method of calculation. Preparation of Invoice. Profit and Loss

Unit 3 Elementary Matrices-
Definition of a matrix. Types of matrices; Algebra of matrices. Applications of matrices to solution of simple business and economic problems. Calculation of values of determinants up to third order.

Unit 4 Logarithms and Anti logarithms-
Fundamental Law of Logarithm, Common Logarithm, Concept of Anti Logarithm Use of Logarithm and Antilogarithm in Calculation, Introduction of Calculus, Method of Differentiation

Unit 5 Basic Mathematics of Finance
Simple and compound interest Rates of interest – nominal, effective and continuous – their inter-relationships; Compounding and discounting of a sum using different types of rates. Linear programming Introduction.

Suggested Readings:
5. Shukla ,S.M. Business Mathematics ,Sahitya Bhawan Publication Agra
B.Com. (Hons.): Semester – III

Paper 46TA302: COST ACCOUNTING

Duration: 3 hrs.  Marks: 100

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

Unit 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.

Unit 2: Elements of Cost - Material control

Unit 3: Elements of Cost - Labour and Overhead

Unit 4: Methods of Costing: Unit and Contract costing
Unit costing-Preparation of Cost sheet and Cost of Statement. Contract and Job Costing.

Unit 5: Methods of Costing: Process and Service costing
Process costing-Concept, Types and Method, Service costing. Reconciliation of cost and financial accounts.

Suggested Reading:
2. Gupta S.P., Management Accounting Sahitya Bhawan
Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

Unit 1: Introduction

Unit 2: Career Planning and Selection
Career and Succession Planning, Methods of Career Planning, Career Life Stages, Job Analysis and Role Description, HR Audit, Methods of Manpower Search, Attracting and Selecting Human Resource, Advantage of Internal and External Recruitment.

Unit 3: Training and Development

Unit 4: Performance Evaluation

Unit 5: Employee Welfare
Industrial Relation and Trade Unions, Dispute Resolution, Grievance Management, Essentials of Effective collective bargaining, Employee Empowerment, Quality Circles, International Labour Organization.

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

Unit 1 Word Processing
Introduction to word processing, Word processing concepts, Use of Templates, Working with word document: Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer.

Unit 2 Mail Merge
Mail Merge including linking with Access Database, Tables: Formatting the table, Inserting filling and formatting a table, Mail Merge and including linking with Access Database, Handling Tables, Inserting Pictures and video.

Unit 3 Preparing Presentations:
Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Unit 4 Spreadsheet and its Business Applications
Spreadsheet concepts, creating a work book, saving a work book, editing a work book, inserting, deleting work sheets, Entering data in a cell, Formula copying, Moving data from selected cells, Handling operators in formula, Re-arranging Work sheet, and generally used Spreadsheet function: Mathematical, Statistical, Financial, Logical, Date and Time, Text functions.

Unit 5 Database Management System
Creating Data Tables, Editing a Database using Forms, Performing queries, Generating Reports, Creating DBMS in the areas of Accounting, Employees, Suppliers and Customer.

Suggested Readings:
B.Com. (Hons.): Semester - III

Paper 46EC 305(a): MACRO ECONOMICS

Duration: 3 hrs. Marks: 100

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

Unit 1: Introduction –

Unit 2: National Income

Unit 3: Theory of macro economics
Theories of Wages, Interest and Employment.

Unit 4: Monetary Theory
Monetary Theories – Quantity theory of Money, Modern theory of Money, Keynes theory of Money and price.

Unit 5: Industrial Policy
Recent Industrial Policy, Industrial Growth in Phase II and Disinvestments, Foreign Direct Investment.

Suggested Readings
Objective: The basic objective of this course is to acquaint the students with the concept of Banking.

Unit – 1 Introduction
Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Banks in India. Principles of Management in Banks: Managerial Functions in Bank, Recruitment, Selection, Training, Promotion and Control of Staff.

Unit – 2 Indian Banking Systems
Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions. Reserve Bank of India- Functions Control of Credit by RBI Power of RBI.

Unit – 3 Management of Deposits

Unit – 4 Banking Regulation Acts 1949-
Important provisions: Restrictions on Advances. Privatization of Banks Narasimhan Committee Report, Banking Sector Reforms in India.

Unit – 5 Securities for Advances and Management of Finance:

Suggested Readings:
2. Sayers R.S.: Modern Banking, Oxford University Press
Objective: The basic objective of this course is to acquaint the students with the Fundamental concept of GST.

Unit – 1 Constitution of GST

Constitution of India (Provision related to GST) & important legal Framework, Dual-tax method in intra-State trade

Unit – 2 Concept of GST

Introduction to GST specifically the following concepts:
Dual-tax method in intra-State trade, Supply in contrast to sale, service and other forms of supply
Concept of credit – as a right, time of its vesting and exercise of realization of right through filing of returns Forward charge and right to recover tax – statutory or contractual and purpose of presumption of transference of incidence

Unit – 3 Important Definitions

definition of goods, service, composite and mixed supply, Continuous Supply, taxable supply and non-taxable supply, supplier and recipient, location of supplier and location of recipient, exempt supply and zero-rated supply, NIL rated supplies, "casual taxable person" and "non-resident taxable person", export and deemed export, tax and output tax, input tax and input tax credit, consideration and non-monetary consideration, money and voucher

Unit – 4 Purpose of time of supply

Time of supply of goods supplies involving goods treated as supply of services, experience in current laws affecting understanding or application of time of supply in GST and need to give up notions about – 'inter vivos', 'transfer of property',

Unit – 5 Purpose of place of supply and discuss from basics

Meaning of location of supplier of goods (and reason for not being specifically defined) and location of recipient of goods, Definition of recipient with respect to supplies involving payment and supplies not involving payment

Suggested Readings:
B.Com. (Hons.): Semester - IV

Paper 46FM401: FINANCIAL MANAGEMENT

Duration: 3 hrs. 

Marks: 100

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

Unit 1: Scope and objective-
Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

Unit 2: 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.

Unit 3: Cost of Capital and Financing Decision:

Unit 4: Dividend Decision –

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

Suggested Readings
Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai and Company
B.Com. (Hons.): Semester – IV

Paper 46AC 402: CORPORATE ACCOUNTING

Duration: 3 hrs.  Marks: 100

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

Unit 1. Accounting for Share Capital & Debentures

Unit 2. Final Accounts
Preparation of profit and loss account and balance sheet of corporate entities,(excluding calculation of managerial remuneration ). Disposal of company profits.

Unit 3. Valuation of Goodwill and Valuation of Shares
Concepts Types and calculation of Goodwill- simple problem only. Concept of Share, Method of Valuation of share

Unit 4. Amalgamation of Companies

Unit 5. Accounts of Holding Companies/Parent Companies:

Suggested Readings:
B.Com. (Hons.): Semester - IV

Paper 46IT403: E-Commerce

Duration: 3 hrs.  
Marks: 100

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

Unit I: Introduction:  
Meaning, nature, concepts, advantages disadvantages and reasons for transacting online, categories of E-Commerce, Supply Chain Management, Customer Relations Management. Types of E-Commerce, e-commerce business models forces behind e-commerce.

Unit 2: Electronic customer’s relationship management  
Concept, features, goals of E-CRM Business Framework, three phases of E-CRM, Types of E-CRM, Functional Component of E-CRM

Unit 3: Technology for Online-Business:  
Internet, IT Infrastructure, Middleware, Contents: Text and Integrating E-business applications. Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries, online services, online shopping.

Unit 4: 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, Credit Card;

Unit 5: Applications in E-Commerce:  
E-commerce applications in manufacturing wholesale, retail and service sector.

Security and Legal Aspects of E-Commerce: Threats in E-Commerce, Security of Clients and Service-Provider;

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

Unit 1: 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: cultural entrepreneurship, international entrepreneurship, and social entrepreneurship

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises
Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioral orientations; Conflict in family business and its resolution

Unit 3: Public and private system of stimulation,
Support and sustainability of entrepreneurship, Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur’s associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility.
Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report ,Project submission/ presentation and appraisal thereof by external agencies,

Unit 5: 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

Suggested Readings:
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
Unit 1: Basic Issues in Economic Development:
Concept and Measures of Development and Underdevelopment; Human Development.

Unit 2: Basic Features of the Indian Economy at Independence:
Composition of national income and occupational structure, the agrarian scene and industrial structure.

Unit 3: Policy Regimes:
a) The evolution of planning and import substituting industrialization.
b) Economic reform and liberalization.

Unit 4: Growth, Development and Structural Change:
a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
c) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.

Unit 5: Sectoral Trends and Issues:
a) Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth;
b) Industry and Services: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector;
c) The Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; India and the WTO.

Suggested Readings:
1. Mishra and Puri, Indian Economics, Himalaya Publishing House
2. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
Objective: To acquaint the students with the knowledge and principles of insurance management

Unit 1: Introduction
Concept, element, scope, nature, characteristics, functions and advantages, Principles of Insurance Contracts Life Insurance – features and advantages, fundamental principles and assignments of life policies

Unit 2: Life insurance Corporation of India
Objectives, constitution, functions and management, General Insurance Corporation of India, objects of Nationalization, Organizational Structure

Unit 3: Life insurance
Life insurance premium, types and influencing factors. Methods of computation of premium. Settlement of claims under Life Insurance Policies, Guidelines and procedures

Unit 4: Fire Insurance
Meaning, need and scope, Procedure of taking a fire insurance policy, Fire policy conditions, and procedure of claim settlement. Motor Insurance – basic principles, procedure of motor vehicle insurance and settlement of claim. Features of accident insurance

Unit 5: IRDA
Duties, power and function, feature of IRDA, impact of privatization of Insurance Business in India

Suggested readings
1. Insurance In India – B C Shrivastav
2. Insurance in India – M Motihar
Objective: To acquaint the students with the knowledge of the principles and provisions of Goods and Service Tax.

Unit 1: Valuation of Goods
Valuation Rules for Good Supplied, Classification of The Rates, and Determination of Taxable value of Good Supplied with practical problems

Unit 2: Valuation of Services
Valuation Rules for Services, Determination of Taxable value of Services with practical problems
Difference between assessable value in Excise and transaction value in GST

Unit 3: Transition provisions and purpose of transition
Balance of credit in last returns – sanitize credit balance, carry over or retain refundable credit, review doubtful credits lying unused, capital goods credit and conditions for carryover of transition credit
Transition of job-working credit, inputs and capital goods

Unit 4: Nature of verification
Reversal of VAT in respect of partial rebating towards stock transfers outside the State
Carryover of credit balance indicates underutilization of credit – inquire reasons for such credit accumulation (a) recent capital goods acquisition (b) supplies to EOU and not eligible to refund u/r 5 of CCR (c) doubtful credit availed but not utilized

Unit 5: Tally with GST
Concept of tally, Uses of tally in GST, Interring Purchase and sales record in tally, Calculating GST payable in Tally, Generating GSTR with Tally

Suggested readings
B.Com. (Hons.): Semester – V

Paper 46TA501: INCOME TAX LAW AND PRACTICE

Duration: 3 hrs.  Marks: 80
Objective: To provide basic knowledge and equip students with application of Principles and provisions of Income-tax Act, 1961

Unit 1: Basic concept and Definition:
Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, and Exempted income U/S10 Maximum marginal rate of tax, Permanent Account Number (PAN), Residential status; Scope of total income on the basis of residential status

Unit 2: Computation of income under different heads
Income from Salaries, Income from house property

Unit 3: Computation of income under different heads
Profits and gains of business or profession Capital gains
Income from other sources

Unit 4: Computation of Total income and tax computation
Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs

Unit 5: Computation of total income of individuals and firms
Computation of total income of individuals, Tax liability of an individual,

There shall be a practical examination (Internal) of 20 Marks on manually filing of Returns of Income and E-filing of Income Tax Returns using a software utility tool.

Suggested readings:
3. Mehrotra H.C. Income Tax Law and Practice Sahitya Bhawan Publication

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

Unit 1: 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).

Unit 2: Consumer Behavior
Nature and importance of consumer behavior, Consumer buying decision process; Factors influencing consumer buying behavior.
Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit 3: Product:
Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit 4: Pricing & Distribution Channels and Physical Distribution
Significance of Pricing Factors affecting price of a product. Pricing policies and strategies. Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5: Promotion & Recent developments in marketing:
Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Social Marketing, online marketing, direct marketing, services marketing, green marketing, rural marketing; Consumerism

Suggested Readings:
Objective: To provide basic knowledge and equip students with application of principles and provisions of GST, Central Excise, and Customs Laws.

Unit 1: Customs Duty laws
Basic concepts of customs law, Territorial waters, high seas, Types of customs duties – Basic, Countervailing & Anti-Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

Unit 2: Central Excise Duty
Central Excise law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit 3: Introduction of Goods and service tax (GST)
Goods and Service Tax-Introduction and Important definition. Legal framework of GST and GST Council, Classification of Goods and Service Tax. Salient Features of the GST Model. Central and State Taxes to be subsumed under GST

Unit 4: Levy of Goods and Service Tax
Levy residing in two statues – CGST and SGST and working simultaneously. Levy of IGST. Supply-Meaning, Scope, Levy and Collection of Tax. Place and Time of Supply Identification of nature of supply – inter-State or intra-State with common errors due to experience in current laws, Composition – purpose and applicability, relevance to trade and restrictions

Unit 5: Registration and Returns under GST
Registration process and purpose of registration, how to file the registration Form Types, Exempted Goods from GST, Exempted Services, Applicability, Annual returns, Matching, Final returns Type of payment, Due date, modes of payment, rate Structure under GST

Suggested Readings:
2. Saklecha Shripal Indirect Tax Satish printers Indore
4. GST Ready Reckoner : By CA Keshav R Garg
5. Taxmann’s GST manual
6. Taxmann’s GST Ready reckoner

GST Acts, rules and forms with referencer : By CA Ashok Batra
Objective: To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

Unit 1: An Introduction To Financial System, its Components –

Unit 2: Financial Markets:
Money market – functions, organization and instruments. Role of central bank in money market; Indian money market – An overview Capital Markets – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit 3: Financial Institutions:
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).

Unit 4: Overview of financial services industry:
Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

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

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

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

Unit 2: Tax planning with reference to setting up of a new business:
Locational aspect, nature of business, form of organization. Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares

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

Unit 4: Special provisions relating to non-residents
Double taxation relief, Provisions regulating transfer pricing, Advance rulings, Advance pricing agreement

Unit 5: Tax planning with reference to business restructuring
Amalgamation, Demerger Conversion of sole proprietary concern/partnership firm into, Company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

Suggested Readings:
Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Unit 1: Introduction:
Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience selection; Setting of advertising budget: Determinants and major methods

Unit 2: Media Decisions:
Major media types - their merits and demerits. Factors influencing media choice; media selection, media scheduling

Unit 3: Message Development;
Advertising appeals, Advertising copy and elements

Unit 4: Measuring Advertising Effectiveness:
Evaluating communication and sales effects; Pre- and Post-testing techniques

Unit 5: Advertising Agency:
Role, types and selection of advertising agency. Social, ethical and legal aspects of advertising in India.

Suggested Readings:
Objective: The objective of the course is to develop a theoretical understanding among students about the structure and behavior of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Unit: 1. Organizational Theories and Behavior:
Classical, Neo-classical and Contemporary. Authority, power, status, formal and informal structure; Flat and tall structures; Bureaucratization of organizations; Organizational Behavior: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Individual Behavior: Foundations of individual behavior, values, attitudes, personality and emotions.

Unit: 2. Group Decision making and Communication:
Concept and nature of decision making process, Individual versus group decision making, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window.

Unit: 3. Motivation:
Need hierarchy, Maslow’s Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, and equity) expectancy model. Behavior modification, Motivation and organizational effectiveness.

Unit: 4. Leadership, Power and Conflict:
Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.

Unit: 5 Organizational Cultures, Organizational Development:
Concept and determinants of organizational culture, Organizational Development: concept and intervention techniques. Individual and organizational factors to stress; Consequences of stress on individual and organization; Management of stress.

Suggested Readings:
1. Robbins; S.P., Essentials of Organisational Behaviour, Pearson Education
2. Luthans, Fred, Organisational Behaviour, McGraw Hill
Objective: To give the basic idea and accounting knowledge about banking and insurance accounting.

Unit 1: Concept of banking companies
Introduction, importance, statutory books to be maintained, special features of bookkeeping of Banks. Function

Unit-2: Accounting of Banking Companies:
Preparation and presentation of Financial Statements of Banks. Advances with its classification and provisions to be made against advances, Rebate on Bills Discounted, Income recognition.

Unit 3: Introduction to Life and general insurance companies
Concept, applicability, books maintained by a life insurance company and general insurance companies.

Unit-4: Accounting of Insurance Companies:

Unit-5: Insurance Claims
Insurance claims – Average clause, indemnity period, procedure of ascertaining loss of stock and loss of profit – Ascertainment of claims against loss of stock and loss of profit.

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

Unit 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.

Unit 2: Audit of Limited Companies
Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3: Special Areas of Audit:
Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Standard on Auditing (SA); Relevant Case Studies/Problems;

Unit 4: Corporate Governance:
Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

Unit 5: Corporate Social Responsibility (CSR):
Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees

Suggested Readings:
B.Com. (Hons.): Semester - VI

Paper 46BR602: BUSINESS RESEARCH METHODS AND PROJECT WORK

Duration: 3 hrs. Marks: 100

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

Section A: Business Research Methods

Unit 1: Introduction: 50 Marks
Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

Unit 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, Longitudinal Studies, Panel Studies

Unit 3: Measurement:
Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Turnstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

Unit 4: Hypothesis Testing:
Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests testing the assumptions of Classical Normal Linear Regression

Section B – Project Report Marks 50

Unit 5: Report Preparation:
Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Note:
1. There shall be a written examination of 50% Marks on the basis of Unit I to IV
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.
Objective: To provide knowledge of Management Accounting, procedures and techniques in accordance with taking managerial decision.

Unit 1: Introduction

Unit 2: Ratio Analysis
Concept of ratio Analysis, Classification of Ratio-Profitability Ratios, Turnover Ratios, Advantages of Ratio Analysis. Limitation of Accounting Ratios.

Unit 3: Fund Flow and Cash Flow
Cash Flow Statement: Concept of fund, Preparation of cash flow statement as per Accounting Standard (AS);3 Concept of Fund flow, Statement of Changes Working capital, Preparation of fund flow statement.

Unit 4: Budgeting and budgetary control:
Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Types of Budget: Fixed and flexible budgets, Cash budget Functional budgets, Zero base budget,

Unit 5: Standard costing and Marginal Costing:

Suggested Readings:
1. S.P.Gupta Management Accounting Sahitya Bhawan Agra
2. Agrawal, Agrawal and Gupta Management Accounting R.P.D Publishing house Mumbai
3. Jain S.P. Naranga K.L. Management Accounting Kalyani Publisher New Delhi
Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Unit-1: The Investment Environment
The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit-2: Fixed Income Securities
- Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit-3: Approaches to Equity Analysis:
Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit-4: Portfolio Analysis and Financial Derivatives:

Unit-5: Investor Protection
Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors’ awareness and activism.

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

Expected Learning Outcome: The students are expected to understand the voluntary and legal measures to protect consumers from unethical, exploitative, and unfair trade practices of business.

Unit 1: Conceptual Framework
Consumer and Markets: Concept of Consumers; Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; misleading advertisements and deceptive packaging. Experiencing Dissatisfaction: complaining behaviour: Form of Complaint to a business. Making a complaint heard by the Business; Corporate Redress Systems; Conciliation and Intermediation for out-of-court Redress. Quality and Standardization: Role of National Standards: National Standards, Indian Standards Mark (ISI); Agmark; Voluntary and Mandatory standards.

Unit 2: The Consumers Protection Act, 1986
Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act

Unit 3: The Consumers Protection Act, 1986: Grievance Redress Mechanism under the CPA
Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties.

Unit 4: Consumer Protection in India
Consumer Movement in India: Formation of consumer organization and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India. Recent developments in Consumer Protection in India; National consumer Helpline, Citizens Charter, Product testing

Unit 5: Industry Regulators and Consumer Complaint Redress Mechanism
Banking: RBI and Banking Ombudsman Telecommunication, TRAI, Insurance: IRDA, Food items: Food Safety and Standards Authority of India(overviews)Electricity Supply: Electricity Regulatory Commission

Suggested Readings:
Objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

Unit 1: Advance payment of tax
Tax deduction/collection at source, documentation, returns, Certificates Interest payable by Assesssee/Government Collection and recovery of tax

Unit 2: Assessment, re-assessment, rectification of mistakes
Appeals and revisions
- Preparation and filing of appeals with appellate authorities
- Drafting of appeal; statement of facts and statement of law

Unit 3: Penalties and prosecutions
Settlement Commission
Search, seizure and survey

Unit 4: Transactions with persons located in notified jurisdictional area
General anti-avoidance rule
Tax clearance certificate
Securities transaction tax

Unit 5: Information Technology and Tax administration
TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), E-TDS/e-TCS

Suggested Readings:
5. Ahuja, Girish. and Gupta, Ravi *Systematic Approach to Income Tax*. Bharat Law House, Delhi
Objective: To impart basic knowledge about the structure and working of the Indian political system and governance.

Unit 1: Indian Political System
Making of India’s constitution, Constituent assembly, Philosophy, Preamble, Fundamental rights, Directive Principles of state policies, Secularism, Problems and trends, Casteism, Communalism, Regionalism and separatism.

Unit 2: Indian Federal System
Nature of India’s federal system, Centre-state relations, Issues and problems, Citizenship, Separation of powers, Union executive, President, Prime Minister, Governor, Legislature, Organization and function.

Unit 3: Judicial System in India
Supreme Court and High Court: jurisdiction and powers and functions, Judicial review, Independence of judiciary and judicial activism.

Unit 4: Governance Public Policy

Unit 5: Public Policy
Political representation, Panchayati Raj System, Urban Local Bodies, Public policy, Public Finance, Budget.

Reference Books:
1. Austin, Granville; The Indian Constitution: Cornerstone of a Nation, Oxford University Press.
2. Basu, Durga Das; An Introduction to the Constitution of India, Prentice Hall.
4. Austin, Granville; Working a Democratic Constitution: The Indian Experience,
5. Kashyap, Subhash; Our Constitution, National Book Trust.
7. Singh, M.P. and Saxena, R.; Indian Politics: Contemporary Issues and Concerns
B.Com. (Hons.): Semester - VI

Paper 46BI604 (e): CUSTOMER RELATIONSHIP & MANAGEMENT IN BANKING & INSURANCE

Duration: 3 hrs. Marks: 100

Objective: This paper deals with the major aspects of relationship between banks and customers to make the students understand how banks deal with them in order to maintain a healthy environment.

Unit 1: Introduction
Definition of Customer Relationship Management (CRM), Emergence of CRM, CRM objectives, CRM Programmes - Effects of liberalization on CRM, Services Marketing in Banking and Insurance

Unit 2: Technological tools for CRM-
Data Mining for CRM, Changing patterns of E-CRM Solutions in the Future, Framework for deploying Value of Customer Relationship in an Organization, E-CRM deriving values of Customer Relationship

Unit 3: Implementing CRM
Measuring the effectiveness of relationship marketing, The past, present and future of CRM, Characteristics of a Good Customer Satisfaction Survey, Contact Management, Organizing for CRM

Unit 4: Building Customer loyalty
Relationship Marketing for Creating Value in Business Market, Organizing for Relationship Management- banking and insurance services, Managing Relationships in Supply Chains of the 21st Century

Unit 5: Status of CRM in India
CRM in Services, Benefits of Implementing a CRM system, CRM in customer service, Strategies and Customer Perceived Service Quality, Strengthening Relationships that lead towards increased Business, CPA Firms, Strategies for effective CRM in Banking and insurance sectors

Text books :
1. CRM at the Speed of Light. By Paul Greenberg - (Tata McGrew-Hill)
2. CRM by-Jagdish N Shet, Atul Parvatiya
B.Com. (Hons.): Semester – VI

Paper 46TA604 (f): GST PROCEDURE AND PRACTICES

Duration: 3 hrs. Marks: 100

Objective: To give the basic idea and knowledge about goods and Service Tax

Unit 1: Maintenance of Records & Books
Type of electronic ledgers, Invoice, Credit note and debit notes, Accounts and period of retention of account with reference to Inter-State credit note, Debit note and supplementary invoice reference Key considerations in maintenance of books of accounts at entity-level and for each GSTIN

Unit-2 Input tax credit with specific arrangement
Preparation of Tax Invoice, Invoicing for GST and revenue recognition, Composition Levy, Input Tax Credit, Provision regarding Job Work, Tax Liability under Reverse Charge,

Unit-3 Returns under GST
Types, Applicability, Annual returns, Matching, Final returns with Rules, How to file the returns to be explained with real document. E-way bill

Unit-4 Payment and Refund under GST
Type of payment, Due date, modes of payment with Rules and collection of tax, Type of refund, Forms, Period, Terms & Conditions, Provisional refund percentage with Rules including: Refund under earlier law, Refund in case of delayed collection of statutory forms

UNIT-5 Offences and penalties
Inspection, Search, Seizure and Arrest
Offences and penalties include 'general principles' for imposing / not imposing penalty
Advance Ruling including

There shall be a practical examination (Internal) of 20 Marks on manually filing of Returns of GST and E-filing of GST Returns using software

Suggested Readings:

1. Shreepal Saclecha Goods and Service Tax Satish printers Indore
B.Com. (Hons.): Semester – VI

Paper 46BR604 (g): INTERNATIONAL BUSINESS

Duration: 3 hrs. Marks: 100

Objective: The objective of the course is to expose students to the concept, importance and dynamics of international business and India’s involvement with global business operations.

Unit 1: Introduction to International Business

Globalization and its growing importance in world economy; Impact of globalization; 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; Trends in India’s foreign trade.

Unit 2: Theories of International Trade –
An overview; Commercial Policy Instruments - tariff and non-tariff measures; Balance of payment account and its components. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; an overview of other organizations – UNCTAD, World Bank and IMF;

Unit 3: Regional Economic Co-operation
Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia. International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows;

Unit 4: Organizational structure for international business operations
Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations. Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business.

Unit 5: Foreign trade promotion:
Foreign trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

Suggested Reading:
4. Subbarao P. International Business (Text & Cases) Himalaya Publication