

**Syllabus for  
Bachelor of Commerce in Accounts (Honours)  
Under Choice Based Credit System**

**Academic Session:  
W.e.f. 2020-2023**



*for*  
***All Constituent/Affiliated Colleges Under***  
**Binod Bihari Mahto Koylanchal University, Dhanbad**

**Members of Board of Studies of CBCS Under- Graduate Syllabus as per  
Guidelines of the Binod Bihari Mahto Koylanchal University, Dhanbad**

1. Chairman: Dr. B.N. Sinha
2. External expert members: Dr. Devendra Kumar , University Professor,  
Post Graduate Dept. of Applied Economics and Commerce,  
Magadh University, Bodh Gaya (Bihar)
3. Members:
  - ❖ Dr. Ajit Kumar
  - ❖ Dr. L.B. Paliwar
  - ❖ Dr. K.K. Pathak
4. Invited members: Dr. A.K. Tiwary  
Associate Professor, Commerce  
BS City College, Bokaro

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### Bachelor of Commerce in Accounts (Honours) Course Structure

Semester	Course Code	Name of Paper	Full Marks	End Semester Marks	Mid Semester (Internal ) Marks
<b>I</b>	<b>CBM-H-C-101-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Financial Account I	100	80	20
	<b>CBM-H-C-102-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Business Law	100	80	20
	<b>CBM-H-GE-101-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Applied Money & Banking	100	80	20
	<b>CBM-H-AECC-101-T</b> Language (English/Hindi/NH+MB) (02 Credits, 30 Lectures)	English/Hindi/ NH+MB	50	40	10
<b>II</b>	<b>CBM-H-C-203-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Business Organization and Business Administration	100	80	20
	<b>CBM-H-C-204-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Financial Account II	100	80	20
	<b>CBM-H-GE-202-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Indian Economics and Infrastructure Development	100	80	20
	<b>CBM-H-AECC-202-T</b> Environmental Science (02 Credits, 30 Lectures)	Environmental Science	50	40	10
<b>III</b>	<b>CBM-H-C-305-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Business Statistics	100	80	20
	<b>CBM-H-C-306-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Direct Tax Law and Practices	100	80	20
	<b>CBM-H-C-307-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Human Resource Management	100	80	20

	<b>CBM-H-GE-303-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Business Economics	100	80	20
	<b>CBM-H-SEC-301-T</b> (Annexure-1) (02 Credits, 30 Lectures)	Constitution of India and Human Rights	50	40	10
<b>IV</b>	<b>CBM-H-C-408-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Goods and Services Tax (GST)	100	80	20
	<b>CBM-H-C-409-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Corporate Accounting	100	80	20
	<b>CBM-H-C-410-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Principle and Practice of Management	100	80	20
	<b>CBM-H-GE-404-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Information Systems and E-Commerce	100	80	20
	<b>CBM-H-SEC-402-T</b> (Annexure-1)(02 Credits, 30 Lectures)	Entrepreneurship	50	40	10
<b>V</b>	<b>CBM-H-C-511-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Cost Accounting	100	80	20
	<b>CBM-H-C-512-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Financial Market Institutions and Financial Services	100	80	20
	<b>CBM-DSE-501A-T</b>  <b>CBM-H-DSE-501B-T</b>  <b>CBM-H-DSE-501C-T</b> (06 Credits, 60 Lectures & 15 Tutorials) (Choice to choose any one paper)	Indian Banking System  Principles of Marketing  International Business	100	80	20

	<b>CBM-H-DSE-502A-T</b>  <b>CBM-H-DSE-502B-T</b>  <b>CBM-H-DSE-502C-T</b> (06 Credits, 60 Lectures & 15 Tutorials) (Choice to choose any one paper)	Corporate Tax Planning  Rural Marketing  Consumers Affairs and Consumer Care	100	80	20
<b>VI</b>	<b>CBM-H-C-613-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Management Accounting	100	80	20
	<b>CBM-H-C-614-T</b> (06 Credits, 60 Lectures & 15 Tutorials)	Auditing and Corporate Governance	100	80	20
	<b>CBM-H-DSE-603A-T</b>  <b>CBM-H-DSE-603B-T</b>  <b>CBM-H-DSE-603C-T</b> (06 Credits, 60 Lectures & 15 Tutorials) (Choice to choose any one paper)	Fundamental of Investments  Financial Management  Business Tax Procedure and Management	100	80	20
	<b>CBM-H-DSE-604A-T</b>  <b>CBM-H-DSE-604B-T</b>  <b>CBM-H-DSE-604C-T</b> (06 Credits, 60 Lectures & 15 Tutorials) (Choice to choose any one paper)	Business Research Methods and Project Work  Marketing Communication  Corporate Laws	100	80	20
<b>Total Marks</b>			<b>2400</b>	<b>1920</b>	<b>480</b>

**Note:**

**Symbol of Paper: CBM-H-C-101-T:** The first three symbols in Roman capital letters indicate the subject and name of the Department; the next symbol H or G indicate Honours or General course; the next symbol(C) denotes Core , Generic Elective (GE), Discipline Specific Elective (DSE), AECC, SEC, etc. Out of the next three digits, the first digit indicates the semester e.g. 1,2,3,4,5,6 for semester I, II, III, IV, V, VI respectively, and the next two digits indicate paper number. The last letter T indicates Theory.

**Format of question Papers of End-Semester Theory Examination**

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**Binod Bihari Mahto Koyalanchal University, Dhanbad**

**End-Semester Examination xxxx (Session: xxxx-xx)**

**Subject/Code:**

Full Marks: 80

Pass Marks: 32

Time:3Hours

**General Instructions:**

Candidates are required to give their answers in their own words as far as practicable.

The Questions are of equal value.

**Answer any five questions of the following in which Q.1 is compulsory.**

**Group A**

**1. (A) Multiple Choice Questions**

**(1x8=08)**

- (i) .....
- (ii) .....
- (iii) .....
- (iv) .....
- (v) .....
- (vi) .....
- (vii) .....
- (viii) .....

**(B) Short answer type questions**

**(4x2=08)**

- (a) .....
- (b) .....

**Group B**

**(Long answer type questions)**

**Answer any four of the following.**

**(16x4=64)**

- 2. ....
- 3. ....
- 4. ....
- 5. ....
- 6. ....
- 7. ....

8. ....  
9. Short notes type questions (8x2=16)  
(a) .....  
(b) .....  
(c) .....  
(d) .....

X

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**Binod Bihari Mahto Koyalanchal University, Dhanbad**

**End-Semester Examination xxxx (Session: xxxx-xx)**

**Subject/Code:**

Full Marks: 40

Pass Marks: 16

Time: 2Hours

**General Instructions:**

Candidates are required to give their answers in their own words as far as practicable.

The Questions are of equal value.

Answer any five questions of the following in which Q.1 is compulsory.

**Group A**

1. (A) Multiple Choice Questions (1x4=04)  
(i) .....  
(ii) .....  
(iii) .....  
(iv) .....  
(B) Short answer type questions (2x2=04)  
(a) .....  
(b) .....

**Group B**

(Long answer type questions)

Answer any four of the following. (8x4=32)

2. ....  
3. ....  
4. ....  
5. ....  
6. ....  
7. ....  
8. ....  
9. Short notes type questions (4x2=8)  
(a) .....  
(b) .....  
(c) .....  
(d) .....

X



## SEMESTER-I

<b>CBM-H- C-101-T</b>	<b>Financial Accounting I</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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### ***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

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

### **Unit I. (a) Theoretical Framework (Lectures : 10)**

- i. The nature of financial accounting principles-Basic concepts and conventions.
- ii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). International Financial Reporting Standards (IFRS):- Need and procedures.

### **(b) Accounting Process**

To record business transactions- journal entries, Sub division of Journal, ledger accounts, Trial balance, Rectification of errors and Bank reconciliation statement.

### **Unit II. (Lectures : 10)**

- i. Capital and revenue expenditures and receipts: general introduction only.
- ii. Preparation of Accounting for Not for Profit Organization (NPO).

### **Unit III. (Lectures : 20)**

- i. Accounting for hire Purchase system including default in payment,
- ii. Installment Payment System.
- iii. Royalty accounting Including Sub lease.

### **Unit IV. (Lectures : 20)**

Accounting for Dissolution of the Partnership Firm, Accounting of Dissolution of the Partnership Firm including Insolvency of partners, Sale to a limited company and Piecemeal distribution Method for dissolution Accounting.

### **Note:**

- 1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.
- 2. Theory Exam shall carry 80 marks

### **Suggested Readings:**

- Anthony ,R.N Hawkins ,and Merchant ,Accounting : Text and Cases.McGraw – Hill Education.
- Horngren ,Introduction to Financial Accounting ,Pearson Education.
- Monga,J.R.Financial Accounting: Concepts and Applications .Mayoor Paper Backs,New Delhi.
- Shukla ,M.C., T.S.Grewal and S.C. Gupta.AdvancedAccounts.Vol. – I.S.Chand&Co.,New Delhi.
- Maheshwari ,S.N and S.K.Maheshwari .Financial Accounting.Vikas Publishing House,New Delhi.
- Sehgal ,Ashok ,and Deepak Sehgal .Advanced Accounting .Part – I . Taxman Applied Services,New Delhi.
- Bhushan Kumar Goyal and HN Tiwari ,Financial Accounting ,International Book House
- Goldwin ,Alderman and Sanyal , Financial Accounting,Cengage Learning.
- Jain ,S.P and K.L .Narang .Financial Accounting,Kalyani Publishers ,New Delhi.
- Gupta,Nirmal.FinancialAccounting.SahityaBhawan ,Agra.
- Compendium of Statements and Standards of Accounting . The Institute of Chartered Accountants of India,New Delhi
- Shukla, S.M, Financial Accounting- ShahityaBhavan Publications. (Hindi and English)
- Dr. S.K.Singh, Financial Accounting, SBPD Publications.(Hindi and English)

**Note: - Latest edition of the text books should be used.**

### SEMESTER-I

<b>CBM-H- C-102-T</b>	<b>Business Law</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Unit –I :**

**(Lectures :10)**

The Contract Act, 1872. Meaning, characteristics and kinds, essentials of valid contract : offer and acceptance, consideration, contractual capacity, free consent, legality of objects – void agreements.

**Unit –II :**

**(Lectures :10)**

Contract of Indemnity and Guarantee; Contract of Bailment and Pledge; Discharge of contract –modes, breach of Contract, remedies; quasi contract. Contract of Agency,

**Unit –III :**

**(Lectures :20)**

Sales of Goods Act, 1930 - Contract of Sale, meaning, difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by non-agreement, Performance of contract of sale, Unpaid seller.

**Unit –IV :**

**(Lectures :20)**

The Negotiable Instrument Act, 1881 – Definition, features, types of negotiable instruments, promissory note, bill of exchange, cheque, Endorsement and its types, Holder and Holder in due course.

Consumer Protection Act, 1986: Objectives and its salient provisions.

**Books and Acts recommended:**

- Indian Contract Act No. IX 1872
- Indian Sale Goods Act 1930
- Indian Partnership Act. 1932
- Negotiable Instruments Act, 1881
- Consumer Protection Act, 1986
- Professor Agarwal and Agarwal SBPD. Pub. Agra
- asnerjee, A.K. – Indian Mercantile Law
- Venkatesham, E –A Handbook of Mercantile Law
- Pandia –Mercantile Law
- Maheshwari K.L. and Ram Milan – Business Law
- Dr. G.K. Varshney – Business Laws
- D. Chandra Bose – Business Laws

**SEMESTER-I**

<b>CBM-H- GE-101-T</b>	<b>Applied Money and Banking</b>	<b>(04 Credits, 60 Lectures)</b>
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	<b>Marks (External 80: Internal 20)</b>	
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***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Unit-I: Money** – An introduction, definition and classification of money, function and importance of money in capitalism, socialism & Mixed economy, merits & demerits of money. **(Lectures :10)**

**Unit-II: Monetary Standard, Value of money** – The supply and demand theory of money, Quantity theory of Money, Income theory of money. **(Lectures :10)**

**Unit-III: Inflation, Deflation & Reflation** – Causes and effects on different classes of people, Money Market **(Lectures :10)**

**Unit-IV: Foreign Exchange** – Determination of rate of Exchange, a brief outline of purchasing power Parity Theory (PPP), Gold Standard, Break down of Gold Standard. **(Lectures :15)**

**Unit-V: International Monetary Fund** – its working & present position, Balance of Payment, Free Trade Vs. Protection. **(Lectures: 15)**

Suggested Readings:

- M.Y. Khan – Indian Financial System, T.M.H. New Delhi.
- Dr. Harish chandra Sharma – Money & Banking, SBPD Publications.
- Suraj B. Gupta – Monetary Economics, S.Chand Publications.
- H.L Ahuja – Monetary Economics, S.Chand Publications.

**SEMESTER-I**

<b>CBM-H-AECC-101-T</b>	<b>Language English/Hindi/NH+MB)</b> <b>Marks (External 40: Internal 10)</b>	<b>(02 Credits, 30 Lectures)</b>
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## **SEMESTER-II**

<b>CBM-H- C-203-T</b>	<b>Business Organization and Administration</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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### ***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Unit-I: Business System** – Evolution of business, Nature of Business & Launching of Business enterprises. Demerits & suitability of private sector, Cooperative sectors, public sector, joint sector, Services sector, **(Lectures:10)**

**Unit-II: Business Ownership** – Sole proprietorship, Partnership, Joint stock company – characteristics, advantages & disadvantages, various types of companies, management of Joint stock company, Oligarchy in Company Management. **(Lectures:10)**

**Unit-III: Large Scale Retailing** – Departmental Stores, Multiple Shops, Mail Order Business, Super Bazaar – Characteristics, merits & demerits, Organization & Management. **(Lectures:15)**

**Unit-IV: The Economic Size** – Meaning, Method of measuring size of business unit, Optimum Firm –Factors responsible for optimum Firm. **(Lectures :10)**

**Unit-V: Financing New Venture:** Methods of financing – Equity financing, venture Capital, Debt Financing and Govt. Grants, Functions and objectives of Specialized Financial Institutions. **(Lectures :15)**

### **Suggested Reading:**

Dr. Sharma and Gupta: Business Organization and Administration, Pub: SBPD, Agra

## **SEMESTER-II**

<b>CBM-H- C-204-T</b>	<b>Financial Accounting II</b>	<b>(04 Credits, 60 Lectures)</b>
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	<b>Marks (External 80: Internal 20)</b>	
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***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

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

**Unit.I**

**(Lectures: 15)**

- i Inland Branch Accounting: Meaning, Objectives, Types of Branches, Accounting records of Branches in the books of Head Office- debtors method, final account method, stock and debtors method, Wholesale Branch accounting. Independent branches: concept, accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.
- ii. Departmental Accounting: Concept, Advantages, Difference between Branches and Departments, Allocation of Expenses and unallocated expenses, Inter departmental transactions, Valuation of unsold stock. Accounting treatment with a) Final account method (b) Statement form method.

**Unit.II**

**(Lectures: 15)**

1. Consignment Accounting: Meaning, Sale and Consignment, Consignment Accounting- different types of commission including overriding commission, Valuation of unsold stock and wastage of stock.
- II. Joint venture Accounting: Joint Venture- Meaning, definitions, characteristics, advantages, differences with consignment and partnership. Accounting treatment- A) when only one coventure maintains books of accounts, B) when all co-ventures maintain books of accounts, C) when joint bank account is maintains, D) when memorandum of joint venture account prepared.

**Unit. III**

**(Lectures: 15)**

Depreciation: The nature of depreciation .The accounting concept of depreciation .factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; disposal of depreciable assets – change of method .Salient features of Accounting Standard (AS): 6 (ICAI).

**Unit.IV**

**(Lectures :15)**

1. Insolvency Accounting. Meaning of Insolvency, Insolvency Laws and their Rules, Comparative study of P.T.A. and P.I.A, difference between Balance Sheet and Statement of Affairs & Profit and Loss account and Deficiency Account, Insolvency accounting as per P.T.A and P.I.A rule including Omission of items from records. New regulation of insolvency act.

11. Accounting From Incomplete records: Meaning, Advantages and Disadvantages, Difference between Single entry system and Double entry system, Accounting including Conversion of Single entry System into Double Entry System.

**Note:**

1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.

2. Theory Exam shall carry 80 marks

**Suggested Readings:**

- Shukla ,M.C., T.S.Grewal and S.C. Gupta.AdvancedAccounts.Vol. – I.S.Chand&Co.,New Delhi.
- Maheshwari ,S.N and S.K.Maheshwari .Financial Accounting.Vikas Publishing House,New Delhi.
- Dr. S.K.Singh and Dr. Ajit Kumar Financial Accounting, SBPD Pulications.(Hindi+English)
- Sehgal ,Ashok ,and Deepak Sehgal .Advanced Accounting .Part – I . Taxman Applied Services,New Delhi.
- Bhushan Kumar Goyal and HN Tiwari ,Financial Accounting ,International Book House
- Jain ,S.P and K.L .Narang .Financial Accounting,Kalyani Publishers ,New Delhi.
- Gupta,Nirmal.FinancialAccounting.SahityaBhawan ,Agra.
- Compendium of Statements and Standards of Accounting . The Institute of Chartered Accountants of India,New Delhi.
- Shukla, S.M, Financial Accounting- ShahityaBhavan Publications. (Hindi+English)

**Note :- Latest edition of the text books should be used.**

**SEMESTER-II**

<b>CBM-H- GE-202-T</b>	<b>Indian Economics and Infrastructure Development</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100*



words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

### **Course Objectives:**

- To provide understanding of the various phases of growth of the Indian economy.
- To familiarize with various plans and initiatives towards development of the economy.
- To introduce macro level trends, status, issues and policies of the various sectors of Indian Economy

**Unit - I: Changes in the Indian Economy:** Overview Indian economy on the eve of India's independence – Historical trends in Indian economy -Recent transformation and performance of the economy since 1991. Trends in GDP by aggregate and sectors- agriculture, industry, and services. Development strategy after independence – Five year Plans and National Economic Reforms- Planning Commission and Niti Aayog - Objectives, strategy, achievements and failures.

**(Lectures :10)**

**Unit – II: Growth of Indian agriculture :** Indian Agriculture sector- growth in agriculture and Index of Agricultural Production – Changes in the land system, land tenure system and land reforms in the post-independence era, - Green revolution and capital formation in agriculture, Food security and Public distribution system, Indian agriculture and WTO.

**(Lectures :15)**

**Unit – III: Distributional issues in Indian economy:** Challenges of development: Trends in poverty, and inequality – Education and unemployment, Poverty alleviation and Employment Generation Programs, MGNREGP Health and Nutrition policies, Education policy- financing of health and education in India.

**(Lectures :10)**

**Unit – IV: Industrial sector:** Industrial policy reforms – New Industrial Policy 1991, MSMEs, SSIs and Cottage industries and their importance, Public and Private Sector and their performance, Privatization and disinvestments; recent trends of growth and maturing of Indian industry. Rise in Service Sector IT sector in India. Role of FDI and MNC's in industrial development, Globalization of Indian economy.

**(Lectures :15)**

**Unit – V: Infrastructure:** Infrastructural development – reforms: restructuring, pricing and regulation, changing trends in Rural and Urban



Infrastructure. Promotion strategy towards investment in infrastructure – public – private partnership Model, Inter-sector issues–energy, transport, telecom, Environmental Protection policies in infrastructural development.

**(Lectures :10)**

**Reading List:**

- Uma Kapila, Indian Economy: Performance and Policies, Academic Foundation, 2009
- Bimal Jalan(2012) Emerging India: Economics, Politics and Reforms , Viking (India)
- Datt Ruddar, KPM Sundharam , Indian Economy, S Chand, 2018
- Mishra and Puri , Indian Economy, Himalaya Publishing House, 2018
- Economic Survey, Government of India, (Annual), Ministry of Finance, New Delhi.
- India Development Report, Oxford University Press, Various Issues

**SEMESTER-II**

<b>CBM-G-AECC-202-T</b>	<b>Environmental Science</b> Marks (External 40: Internal 10)	<b>(02 Credits, 30 Lectures)</b>
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Marks:10 (MSE: Hrs) + 40 (ESE: Hrs) =50. Pass Marks: (MSE:04 + ESE: 16)=20  
Instruction to Question Setter for Mid Semester Examination (MSE): 1 Hrs  
One semester internal Test (SIA) test of 10 marks End Semester Examination (ESE) :2 Hrs There will be two groups of questions. Five questions to be answered out of Nine Questions. Question No.1(A) will be MCQ of 1 mark each (four questions).Question No.1 (B) will be short answer type to be answered in about fifty words of 2 marks (2 Questions).Group B will contain descriptive type of eight questions of eight marks each, out of which any four are to answer. Each question carry 08 marks. The question no. 9 will be of short notes type, each carrying four marks (4x2=8) in which only two should be answered out of four options.

**Unit 1:** Introduction to environmental studies, Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development. (2 lectures)

**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) 2 lectures

**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.

(5 lectures)

**Unit 4:** Biodiversity and Conservation Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots, India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological

Invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity, Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. (5 lectures)

**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. (5 lectures)

**Unit 6 :** Environmental Policies & Practices

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves,

tribal populations and rights, and human wildlife conflicts in Indian context. (4 lectures)

**Unit 7 : Human Communities and the Environment** Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management : floods, earthquake, cyclones and landslides.

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). (3 lectures)

**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. (4 lectures)

Suggested Readings:

Environmental Studies (SEM:II) Sinha and Agarwal SBPD Pub. Agra

Raziuddin, M., Mishra P.K. 2014, A Handbook of Environmental Studies, Akanaksha Publications, Ranchi. Mukherjee, B. 2011:

Fundamentals of Environmental Biology. Silverline Publications, Allahabad.

Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.

Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.

Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.

Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.

Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams.

Science, 339: 36---37. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29---64). Zed Books.

McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.

Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.

Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution

Science. Academic Press. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.

Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.

Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.

Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.

Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.

Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.

World Commission on Environment and Development. 1987. Our Common Future. Oxford University

### **SEMESTER-III**

<b>CBM-H- C-305-T</b>	<b>Business Statistics</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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#### ***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in*

*about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Objective:** The objective of the course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making. Expected learning outcomes: The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculation especially for comparatively large size problems.

## **Unit I:**

**(Lectures: 15)**

**Statistical data and descriptive statistics:** Measurement of central tendency:

- a) Mathematical average including arithmetic mean, Geometric mean and Harmonic mean. Properties and applications.
- b) Positional average Mode and Median (and other partition values including quartiles, deciles and percentiles including graphic determination). Measures of variation: Absolute and relative. Range, Quartile Deviation, Mean Deviation, Standard Deviation and their coefficient, properties of standard deviation/variation. Skewness: Meaning, measurement using Karl Pearson and Bowley's measure.

## **Unit II:**

**(Lectures:10)**

**Probability:** Theory of probability, Approaches to the calculation of probability. Calculation of event probabilities, Addition and multiplication laws of probability (proof not required). Conditional probability and Bayes theorem (proof not required)

## **Unit III:**

**(Lectures:15)**

**Simple correlation and regression analysis:** Correlation analysis- Meaning of correlation: Simple, Multiple and partial, Linear and non-linear, correlation and causation, Scatter diagram, Pearson's co-efficient of correlation, calculation and properties (proof not required). Correlation and probable error, Rank correlation, Regression analysis. Principles of least square and regression lines, Regression equation and estimation, properties of regression co-efficient, relationship between correlation regression coefficients, Standard error of Estimate.

**Unit IV:****(Lectures:10)**

**Index Numbers:** Meaning and use of Index Numbers. Constructions of Index Numbers: Fixed and chain base: Aggregative and average of relatives/simple and weighted. Tests of adequacy of Index numbers, Base shifting, splicing and deflating, Problems in the constructions of Index numbers. Constructions of consumer price indices. Important share price indices, including BSE SENSEX and NSE NIFTY.

**Unit V:****(Lectures: 10)**

**Time series analysis:** Component of time series. Additive and multiplicative models. Trend analysis. Fitting of trend line using principle of least square-linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice – versa,

**Suggesting Reading:**

Business Statistics: Dr. B.N. Gupta SBPD Pub. Agra

**SEMESTER-III**

<b>CBM-H- C-306-T</b>	<b>Direct Tax Law and Practices</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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**Instruction to Question Setter for End Semester Examination (ESE):**

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Unit 1:****(Lectures= 10)**

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

**Unit II:****(Lectures= 15)**

**Computation of income under different heads-1**-Income from Salaries, Income from house property.

**Unit III:****(Lectures= 10)**

**Computation of income under different heads-2-**Profits and gains of business or profession; Capital gains, Income from other sources.

**Unit IV:****(Lectures= 15)**

**Computation of Total Income and Tax Liability**-Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deduction from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individuals and a firm; GST-Format & Computing Process.

**Unit V:****(Lectures= 10)**

**Preparation of Return of Income-Filing of returns:** Manually, On-Line filing of Returns of Income and TDS, Provision and Procedure of Compulsory On-Line filing of returns for specified assesses.

**Suggested Readings:**

Direct Tax Law and Practices: Dr. R.K. Jain, SBPD, Agra

**SEMESTER-III**

<b>CBM-H- C-307-T</b>	<b>Human Resource Management</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Unit I :** Human Resources Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, Emerging Challenges of Human Resource Management, workforce diversity, empowerment, Downsizing, VRS, Human Resource Information System.  
**(Lectures: 10)**

**Unit II :** Acquisition of Human Resource: Human Resource Planning – Quantitative and Qualitative dimensions, job analysis – job description and job specification, Recruitment – concept and sources, Selection – Concept and process, test and interview, placement induction.  
**(Lectures: 10)**



**Unit III:** Training and Development, Concept and Importance, Identifying training and Development Needs, Designing Training Programs, Role Specification and Competency Based Training, Evaluating Training Effectiveness, Training Process Outsourcing, Management development: Career Development. **(Lectures: 15)**

**Unit IV:** Performance appraisal, nature and objectives, Modern Techniques of performance appraisal, potential appraisal and employee counseling, job changes – transfers and promotions. Compensation: concept and policies, job evaluation, methods of wage payments and incentive plans, fringe benefits, performance linked compensation. **(Lectures: 15)**

**Unit V:** Maintenance: employee health and safety, employee welfare, society security, Employer-Employee relations- an overview. Grievance handling and redressal Industrial Disputes causes and settlement machinery. **(Lectures: 10)**

**Suggested Readings:**

- Gary Dessler. A Framework for Human Resource Management. Pearson
- DeCenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
- Bohlander and Snell, Principals of Human Resource Management, Cengage Learning.
- Chhabra, T.N. Essentials of Human Resource Management. Sun India Publication, New Delhi.
- Inancevich, John M. Human Resource Management. McGraw Hill.
- Wreather and Davis Human Resource Management. Pearson Education.
- Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.

Note: Latest edition of text books may be used

**SEMESTER-III**

<b>CBM-H- GE-303-T</b>	<b>Business Economics</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Unit I:** Nature and scope of Business Economics; Relationship between Economic theories and Business Economics, Law of demand. Elasticity of demand: Concept, types and methods of measurement; Significant of elasticity of demand in business decisions, Demand Estimation and Demand Forecasting. Indifference Curve Technique: Some applications of indifference curves. **(Total no. of Lectures= 15)**



**Unit II:** Production Function; Cobb Douglas Production Function, Law of Returns; Returns to scale and scope; Economies and diseconomies of scale, Costs in the Short Run; LongRun Cost Curves; ‘L’ shaped cost curves, Cost functions ; Derivation of AC and MC functions-simple calculations. Break Even Analysis. Concept and measurements. **(Total no. of Lectures= 15)**

**Unit III:** Price and Output Decisions under Perfect Competition, Monopoly and Monopolistic Competition through diagrams and numerical measurements. Oligopoly- Features, price leadership, Kinked Demand under oligopoly. Pricing and policies. **(Total no. of Lectures= 15)**

**Unit IV:** National Income Analysis-Concepts and measurements. Consumption function and investment function, Business Cycles-Various phases and theories. Inflation meaning causes and effects. **(Total no. of Lectures= 15)**

**SUGGESTED READINGS:**

Modern Economics Theory: K.K.Dwet

**SEMESTER-III**

<b>CBM-H- SEC 301-T</b>	<b>Indian Constitution and Human Rights</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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Marks:10(MSE: Hrs) + 40 (ESE (ESE: Hrs) =50. Pass Marks: (MSE:04 + ESE: 16) =20 Instruction to Question Setter for Mid Semester Examination (MSE): 1 Hrs One semester internal Test (SIA) test of 10 marks End Semester Examination(ESE) :2 Hrs There will be two groups of questions. Five questions to be answered out of Nine Questions. Question No.1(A) will be MCQ of 1 mark each (four questions).Question No.1 (B) will be short answer type to be answered in about fifty words of 2 marks (2 Questions). Group B will contain descriptive type of eight questions of eight marks each, out of which any four are to answer. Each question carries 08 marks. The question no. 9 will be of short notes type, each carrying four marks (4x2=8) in which only two should be answered out of four options.

**Unit 1: Characteristics of Indian Constitution 05 Classes**

(i) Parliamentary form of Government. (ii) Federal State (iii) Rule of Law. (iv) Secular State (v) Socialistic State (Vi) Republic

**Unit 2: Fundamental Rights and Duties 05 classes**

- (i) Natural Rights and Fundamental Rights.
- (ii) Fundamental Rights and 42nd amendment.
- (iii) Right to equality, freedom, Constitutional remedies, Freedom of Religion,
- (iv) Fundamental Duties.

**Unit 3: Emergency provision in Indian Constitution 04 classes**

- (i) National Emergency.
- (ii) President rule.
- (iii) Financial Emergency.

**Unit 4 : Evolution, Concept and Meaning of Human Rights. 05 classes**

- (i) Evolution of Human Rights
  - a. Contribution of Rules.
  - b. contribution of Religious Texts and Preachers.
  - c. contribution of Thinkers.
  - d. Contributions of Constitutional Measures.
  - e. contributions of international organizations.
- (ii) Contribution of International Organizations. 05 classes

**Unit 5 :Classification and Types of human rights**

- (i) Political, Social, Economic and Cultural Rights
- (ii) ii. 1st Generation, 2nd Generation, 3 rd Generation of Human Rights.
- (iii) Positive and Negative Human Rights.
- (iv) Individual Human rights and Collective Human Rights.
- (v) Types

**Unit 6 : Universal Declaration of Human Rights 1948 06 classes**

i. Importance ii. Preamble iii. Article 1-30

**Essential Reading :**

1. Bakshi, P.M. (2012) The constitution of India, New Delhi : Universal Law

2. Fadia B. L. (2013). Indian Government and Politics. Agra: Sahitya Bhawan

3. Ghai, K.K. (2012) Indian Government and Politics, New Delhi: PHI Learning.

**SEMESTER-IV**

<b>CBM-H- C-408-T</b>	<b>Goods and Services Tax (GST)</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4 marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Unit-I :**

Introduction : Concept and types of Indirect Tax; Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101th Amendment in Constitution of India ; Introduction of GST in India; Definition: - Supply, Aggregate Turnover, Person, Business , Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Input Tax Credit etc. GST Models: Single GST & Dual GST; Types of GST:- CGST, SGST/UTGST, IGST ; Levy and Collection of GST. **(Lectures= 15)**

**Unit –II :**

Registration under GST : Persons liable to get registered, compulsory registration, procedure for registration, Documents required for registration; Reverse Charge

Mechanism, Composition Scheme and assessment under composition scheme; Zero rated supply; Exemption from GST, GST tax rate. **(Lectures= 15)**

### **Unit-III :**

Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit ; Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code. **(Lectures= 15)**

### **Unit-IV:**

Assessment and Administration of GST:- Types of GST Returns, Types of Assessment & Assessment Procedure, Role and Functions of GST Council, Tax Authorities and their powers; Tax Deduction at Source & Tax Collection at Source, Refund of Tax. **(Lectures= 15)**

### **Suggested Readings:**

1. S.K. Shukla : GST in India (Hindi & English)
2. Bare Act
3. Taxman

## **SEMESTER-IV**

<b>CBM-H- C-409-T</b>	<b>Corporate Accounting</b> Marks (External 80: Internal 20)	<b>(04 Credits, 60 Lectures)</b>
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### ***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks*

**Course Objective:** 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 and Debentures:** Issue, forfeiture and reissue of forfeited shares – concepts & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures. **(Lectures: 10)**

**Unit 2: Final Accounts:** Preparation of Profit and loss account and balance sheet of corporate entities. **(Lectures:10)**

**Unit 3: Valuation of Goodwill and Valuation of Share:** Concept and Methods of calculation of Valuation of Goodwill and Shares. **(Lecture: 10)**

**Unit 4: Amalgamation of Companies:** Concepts and Accounting treatment as per Accounting Standard: 14 (ICAI), Amalgamation in the nature of Merger and Purchase, Internal Reconstruction. **(Lecture: 10)**

**Unit 5: Accounts of Holding Companies/Parent Companies:** Concept of Holding, Pre acquisition and Post Acquisition Profit and Loss, Preparation of consolidated balance sheet with one subsidiary company **(Lectures:10)**

**Unit 6: Cash Flow Statement:** Concepts of Funds. Preparation of cash flow statement as per Accounting Standard (AS): (Revised)(ICAI): Indirect method only. **(Lectures:10)**

**Suggested Readings:**

Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol. – II. S. Chand & Co. New Delhi.

- Maheshwari, S.N. and S.K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publications, New Delhi.
- Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi Cependium of

- Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delh

#### SEMESTER-IV

<b>CBM-H- C-410-T</b>	<b>Principles and Practice of Management</b> <b>Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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#### ***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks*

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

**Unit I : Introduction:** Concept: Need for study, Managerial Functions – An overview; Coordination – Essence of Manager ship, Evolution of Management Thought, Classical Approach- Taylor, Fayol, Neo-Classical and Human Relations Approach- Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach **(Lectures: 15)**

**Unit II: Planning:** Types of Plan – Meaning, objectives, Significance of Planning. An overview to highlight the differences, Strategic planning – Concepts, process, Importance and Limitations, Decision –making – concept, importance; Committee and Group Decision-making, Process , perfect rationality and bounded rationality, techniques (qualitative and quantitative, MIS, DSS) **(Lectures: 10)**

**Unit III: 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. **(Lectures: 10)**

**Unit IV: Staffing and Leadership:** Concept of Staffing, An overview of Staffing, Motivation – Concept, Importance, extrinsic and intrinsic motivation; Major Motivation Theories – Maslow’s need Hierarchy theory; Hertzberg’s Two – factors

theory , Vroom's Expectation Theory. Leadership – Concept, Importance, Theories of Leadership, Communication- Concept purpose, process, Oral and written communication, Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. **(Lectures: 15}**

**Unit V: Control:** Concept, Process, Limitations, Principles of Effective Control, Major Techniques of Control –Ratio Analysis (ROI), Budgetary Control. Emerging issues in Management. **(Lectures: 10)**

Suggested Readings:

- Harold koontz and Heinz Weihrich, Essentials of Management, Pearson Education.
- Stephen Robbins and M. Coulter, Management, Pearson Education
- Stephen P Robbins, David A Decenzo, Sanghmitra Bhattacharya and Madhushree Manda Agarwal,
- Fundamentals of Management, Essentials, Concepts and Applications, Pearson Education
- Drucker Peter F, Practice of Management, Mercury Book , Landon
- George Terry Principle of Management, Richard D Irwin
- Newman summer and Gilbert, Management, PHI
- James H Donnelly, Fundamental of Management, Pearson Education
- Chhabra, T.N. Essential of Management. Sun india
- Griffin Management Principles and Application, Cengage Learning
- Robert Kreitner, Management Theory and Application, Cengage Learning

Note: Latest edition of books may be used

#### **SEMESTER-IV**

<b>CBM-H- GE-404-T</b>	<b>Information Systems and E-Commerce</b> <b>Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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*Instruction to Question Setter for End Semester Examination (ESE):*

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Objective:** The course aims to develop basic understanding of the Information Systems and Ecommerce and their role in Business Organizations.

#### **Unit I:**

Introduction to Computer systems, elements of a Computer System, types of Computers and their features, input, output and storage devices, types of software, networking and Internet, types of networks and networking devices, methods of Internet access, services available through Internet, business applications and benefits of computerization and Internet. **(Lectures= 15)**

**Unit II:** Introduction to Information Systems, business applications and its benefits, functional and cross functional Information Systems: Transaction Processing Systems, Electronic Data Interchange, On Line Analytical Processing, Management Information Systems, Decision Support Systems, Executive Information Systems, Executive Support Systems, Enterprise applications, Supply Chain Management Systems, Customer Relationship Management Systems. **(Lectures= 15)**

**Unit III:** Concept of Database and Database Management System centralized and distributed Database Systems, Planning and designing of Information Systems: System Flow Charts, traditional System Development Life Cycle, modern System Development Methods, Implementing Information Systems as planned organizational change. **(Lectures= 15)**

**Unit IV:** Concept of E-commerce, Digital Markets and Digital Goods, advantages and disadvantages of transacting online, types of E-commerce and M-commerce, E-commerce business models, e-payment systems, digital signatures. **(Lectures= 15)**

#### **Suggested readings:**

Peter Norton – Introduction to Computers: McGraw Hill

Leon - Introduction to Computers: Vikas Publications

Satish Jain – Computers in Business Management: BPB Publications



Kenneth C. Laudon – Management Information Systems: Pearson

James A. O'Brien - Management Information Systems: McGraw Hill

Girdhar Joshi - Management Information Systems: Oxford

Waman S. Jawadekar - Management Information Systems: McGraw Hill

S. A. Kelkar - Management Information Systems: PHI

#### **SEMESTER-IV**

<b>CBM-H- SEC-402-T</b>	<b>Principles and Practice of Management Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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Marks:10(MSE:1 Hrs) +40 (ESE (ESE: 2 Hrs) =50.Pass Marks: (MSE:04 + ESE: 16) =20 Instruction to Question Setter for Mid Semester Examination (MSE): 1 Hrs One semester internal Test (SIA) test of 10 marks End Semester Examination (ESE) : 2Hrs There will be two groups of questions. Five questions to be answered out of Nine Questions. Question No.1 (A) will be MCQ of 1 mark each (four questions). Question No.1 (B) will be short answer type to be answered in about fifty words of 2 marks (2 Questions). Group B will contain descriptive type of eight questions of eight marks each,out of which any four are to answer. Each question carries 08 marks. The question no. 9 will be of short notes type, each carrying four marks (4x2=8) in which only two should be answered out of four options.

**Unit I:** Meaning, concept, characteristics and types of entrepreneurs.

Development of entrepreneurship, Culture, Stages in entrepreneurship processes. **06 -classes.**

**Unit II:** Micro, small and medium Enterprise Industries in India. **08-classes**

**Unit III:** Public and private system of stimulation, support and

Sustainability of Entrepreneurship, Requirement, Availability and

access to Finance, Marketing Assistance, Technology and Industrial Accommodation. **08-classes**

**Unit IV:** Identification of Business idea, project formulation and

Business plan, Project report, Appraisal. **08-classes**

**Book Recommended:**

1. 1.Desai. V. Dynamic of Entrepreneurial Development and Management.
2. 2.Batra Dangwal, Entrepreneurship and scale Industries.
3. 3.Malhotra I. S and Gupta S.L. Management of small scale Industries. New Delhi, Galgotia
- 4.Drucker,Peter Innovation and Entrepreneurship. East West Press (P) Ltd.,1992.

**SEMESTER-V**

<b>CBM-H- C-511-T</b>	<b>Cost Accounting Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Unit I Introduction:** Meaning, Definition, Relevance, objectives and advantages, Difference between cost accounting and financial accounting. Classifications of cost, cost unit, cost center, Elements of cost- Material, labour, Overheads Material: Inventory valuation and control Methods of Pricing of material issues- Material losses and their treatment. **(Lectures= 15)**

**Unit II: Accounting for Labour Cost and Overheads:** Classification, allocation, apportionment and absorption of overhead. Machine Hour Rate, unit costing: cost sheet. Statement of cost, Tender Price. **(Lectures= 15)**

**Unit III: Contract and Job costing, Process costing, Operating Costing. Activity based costing.** **(Lectures= 15)**

**Unit IV: Cost-Volume-Profit Analysis, Reconciliation of cost Accounts with Financial Accounts, Cost Control, Cost Audit, and Cost Reduction(Lectures= 15)**

**Suggested Readings:**

Cost Accounting M.N. Arora

Cost Accounting Bimal Jaiswal & Leena Shimpi

Cost Accounting M. Tuka Ram Rao

Cost Accounting Khan & Jain

Advanced cost Accounting S.P. Jain & Marang

Cost Accounting M.L. Agarwal

### **SEMESTER-V**

<b>CBM-H- C-512-T</b>	<b>Financial Market Institutions and Financial Services Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

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

**Unit I:** An Introduction to Financial System, its Components, Financial Markets and Institutions, Financial intermediation, Flow of funds matrix, Financial System and Economic Development, An overview of Indian Financial System. **(Lectures: 10)**

**Unit II:** Financial Markets : Money Markets- Functions, Organizations and Instruments, Role of Central Bank in Money Market, Indian Money Market – An Overview Capital Market : Functions, Organizations and Instruments, Indian Debt Market, Indian Equity Market – Primary and Secondary Market, Role of Stock Exchanges in India. **(Lecture: 15)**

**Unit III:** Financial Institutions: Commercial Banking – introduction, its role in project finance and working capital finance, Development Financial Institutions (DFIs)- An overview and its role in Indian Economy, Life and Non-life

Insurance Companies in India, Mutual Funds- Introduction and their role in CapitalMarket Development, NBFCs. **(Lecture: 15)**

**Unit IV:** Overview of financial services industry, Merchant Banking- pre and post issue management, underwriting, Regulatory framework relating to merchant banking in India. **(Lecture: 10)**

**Unit V:** Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Bank Guarantee and Letter of Credit , Factoring Services, Credit Rating and Financial Counseling. **(Lecture: 10)**

**Suggested Readings:**

- Bhole, L.M., Financial Markets and Institutions, Tata McGraw Hill Publishing Co.
- Khan, M.Y., Indian Financial System, Theory and Practice, Vikas Publishing House.
- Dhanekar, Pricing and Securities, Bharat Publishing House, New Delhi
- Prasanna, Chandra, Financial Management- Theory and Practice Tata McGraw Hill Publishing Co.,
- Sinha, S.L.N. Development Banking In India,Madras ;Institute Of Financial Management And Research.
- Khan And Jain. Financial Services. 2nd Edition.Tata Mcgraw Hill.
- Singh ,J.K Venture Capital Financing In India .Dhanpat Rai And Company,New Dellhi.
- Annual Reports Of Major Financial Institutions Of India.

**NOTE:** latest edition of text books may be used.

**SEMESTER-V**

<b>CBM-H- DSE-501A-T</b>	<b>Indian Banking System Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):***

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in*

*about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Unit-I:** Nature of Banking- types of Banks- Unit Banking and branch banking their functions.. **(Lectures 10)**

**Unit-II:** Commercial Banks- Creation of credit and other functions of commercial Bank. **(Lectures 10)**

**Unit-III:** Investment Policy of Commercial Banks. **(Lectures 10)**

**Unit-IV:** Central Bank – Functions of Central Bank, credit control methods and tools of monetary policy. **(Lectures 10)**

**Unit-V:** R.B.I and its functions, success and failure of R.B.I and Agricultural credit, NABARD. **(Lectures 10)**

**Unit-VI:** Co-operative Bank and Rural Banks. **(Lectures 10)**

**Suggested Readings:**

- M.Y. Khan – Indian Financial System, T.M.H. New Delhi.
- Dr. Harish chandra Sharma – Money & Banking, SBPD Publications.
- Suraj B. Gupta – Monetary Economics, S.Chand Publications.

**SEMESTER-V**

<b>CBM-H- DSE 501B-T</b>	<b>Principles of Marketing Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):** There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

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

**Unit I:** Introduction: Nature, Scope and Importance of marketing, Evolution of marketing concepts, Marketing mix, Marketing environment, Consumer Behaviour- An overview: Consumer buying process, factor influencing consumer buying decision. **(Lectures: 10)**

**Unit II:** Market selection: Market Segmentation- concepts, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. Market segmentation. Product: Meaning and importance, Product classifications; concept of product mix. Branding, packaging and labeling; Product-support; Product life cycle, New Product Development. **(Lectures: 10)**

**Unit III:** Pricing: significance. Factor affecting price of a product, pricing policies and strategies, Promotion: nature and importance of promotion, communication process; types of promotion: advertising, personal selling, public relations& sales promotion, and their distinctive characteristics; promotion mix and factors affecting promotion mix decisions. **(Lectures: 15)**

**Unit IV:** Distribution: channels of distribution-meaning and importance types of distribution channels; wholesaling and retailing; factors affecting choice of distribution channel; physical distribution. Retailing: types of retailing-store based and non-store based Retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; management of retailing operations: an overview; retailing in India: changing scenario. **(Lectures: 15)**

**Unit V:** **(Lectures: 10)**

Rural Marketing: Growing importance; Distinguishing characteristics of rural markets; understanding rural consumers and rural markets; Marketing mix planning for rural markets. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing.

### **Suggested Readings:**

- Kotler, Philip, Gray Armstrong, Prafulla Agnihotri And Ahsan UI Haque, Principles Of Marketing. 13<sup>th</sup> Edition Pearson Education.
- Michel, J. Etzel, Bruce J. Walker, William J. Stanton And Ajay Pandit Marketing Concepts And Cases. (Special Indian Edition).
- Majaro, Simon. The Essence Of Marketing, Prentice Hall, New Delhi.

- Zikmund William G. and Michel D'Amico. Marketing :Creating And Keeping Customers In An E-Commerce World. Thomson Learning.
- Chhabra, T.N, and S.K Grover .Marketing Management. 4th Edition. Dhanpat Rai & Company.
- The Consumer Protection Act 1986.

**NOTE :** Latest Edition Of Books May Be Used.

### **SEMESTER-V**

<b>CBM-H- DSE-501C-T</b>	<b>International Business Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):** There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4 marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Objective:** The objective of course is to expose students to the concept, importance dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

**Unit I:** Introduction to International Business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business – complexities of international business; Modes of entry into international business. International Business Environment: National and foreign environments and their components – economic , cultural and political-legal environments; Global trading environment – recent trends in world trends in world trade in goods and services; Trends in India's foreign trade

**(Lectures: 15)**

**Unit II:** Theories of International Trade – an overview; Commercial Policy Instructions – tariff and non-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; Commodity and other trading agreements. **(Lectures: 15)**

**Unit III:** Regional Economic Co-operation; Forms of regional groupings. International Financial Environment: International financial system and institutions; Foreign Exchange markets and risk management; Foreign investments – types and flows; Foreign investment in Indian perspective. **(Lectures: 10)**

**Unit IV:** Organizational structure for international business operations; Key issues involved in making International production , finance marketing and human resource decisions; Developments and Issues in International Business; Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations. **(Lectures: 10)**

**Unit V:** Foreign Trade promotion measures and organizations in India; Special Economic Zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments in India. Financing of foreign trade and payments terms. **(Lectures: 10)**

**Suggested Readings:**

- Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: Tata McGraw-Hill.
- Cherunilam Francis International Business: Text and Cases. Prentice Hall of India Pvt. Ltd.
- Daniels John D. Lee H Radenbaugh and David P. Sullivan. International Business Pearson Education
- Justin Paul International Business. Prentice Hall of India Ltd.
- Sumati Verma International Business Pearson Education.
- Peng and Srivastav Global Business, Cengage learning.

**SEMESTER-V**

<b>CBM-H- DSE-502A-T</b>	<b>Corporate Tax Planning Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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*Instruction to Question Setter for End Semester Examination (ESE):*



*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

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

**Unit I:**

**(Lectures: 10)**

Tax planning, tax management, tax evasion, tax avoidance, Corporate tax in India, Types of companies. Residential status of companies and tax incidents. Tax liabilities and minimum alternate tax. Tax on distributed profits.

**Unit II:**

**(Lectures: 15)**

Tax planning with reference to setting up of a new business: Location Aspect, nature of business, form of organization. Tax planning with reference to financial management decision. Capital Structure, dividend including demand dividend and bonus shares. Tax planning with reference to sale of scientific research assets.

**Unit III:**

**(Lectures: 15)**

**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 IV: (Lectures: 10)**

Special provision relating to non- resident's Double taxation relief, Provisions regulating transfer pricing, Advance ruling, Advance pricing Agreement.

**Unit V: (Lectures: 10)**

Tax planning with reference to business restructuring Amalgamation Demerger, Slump sale Conversion of sole proprietary concern/partnership firm into company, Conversion of company

into LPP Transfer of assets between holding and subsidiary companies.

**Suggested Readings:**

- Singhania, vinod K. and Monica Singhania, Corporate tax planning, Taxmann, Publication Pvt Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta, Corporate tax planning and Management. Bharat Law House. New Delhi.
- Achary, Shuklendra and M. G Gurha, Tax planning unde4r direct tax, Modern Law Publication, Allahabad.
- Mittal, D. P. Law of Transfer Pricing, Taxmann Publication Pvt Ltd., New Delhi.
- . Income Tax Reports, Company Law Institutes of India Pvt. Ltd. Chennai
- Taxman, Taxman Allied Services Pvt. Ltd., New Delhi.
- Current Tax Reporter, Current Tax Reporter, Jodhpur.

**Note:** Latest edition of text books may be used.

**SEMESTER-V**

<b>CBM-H- DSE-502B-T</b>	<b>Rural Marketing Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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*Instruction to Question Setter for End Semester Examination (ESE): There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Unit I:** Introduction to, Rural Marketing, Nature and Scope, Rural Marketing and Urban Marketing, Rural Marketing in Indian context. **(Lectures: 10)**

**Unit II:** Rural Consumer- Concept, Characteristics, Attitude Buying Behavior, Buying Pattern of Rural Consumers. Rural Marketing Strategies- Product Planning, Packaging, Branding, Pricing, Promotion **(Lectures: 15)**

**Unit III:** Introduction to Service Marketing- Services- Types, Nature, Characteristics. Understanding Service Customers- Reasons for growth and Indian Scenario. **(Lectures: 10)**

**Unit IV:** Services Marketing Management, Service Marketing Mix- Elements, Service Products, Pricing in Services. Service permission, Place in services, People in services. **(Lectures: 10)**

**Unit V:** Services Marketing in profit and nonprofit origination- Tourism and travels, Transportation. Financial Services, Information Technology and Communication Services, Media Services, Health care Service, Professional Service, Educational Service. **(Lectures: 15)**

**Suggested Readings:**

- Rampal & Gupta, Service Marketing Concept, Galgotia Publishing Co.
- Ravi Shankar, Service Marketing, The Indian Perspective, Excel Books.
- T.P. Gopalswamy, Rural Marketing, Wheeler Publishers, New Delhi.
- Venugopal and Raghu, Services Marketing, Himalaya Publishing Ltd.
- Rajgopal, managing Rural Business, Wheeler Publishers, New Delhi.

**SEMESTER-V**

<b>CBM-H- DSE-502C-T</b>	<b>Consumer Affairs and Consumer Care Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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*Instruction to Question Setter for End Semester Examination (ESE):*

*There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**Objectives:** 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. It also provides an understanding of the procedure of redressal of consumer complaints, and the role of different agencies in establishing product and service standards. The students should be able to comprehend the business firm' interface with consumers and the consumer related regulatory and business environment.

**Unit I: 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.

**(Lectures: 15)**

**Unit II: The Consumer Protection Act, 1986:** Objectives and basic concepts: Consumer, goods, services, defect in goods, deficiency in service spurious goods and services, unfair trade practices, restrictive trade practices. Organizational Set-up under the Consumer Protection Act.

**(Lectures: 15)**

**Unit III:** 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 vexation complaints; Offences and penalties. **(Lectures: 15)**

**Unit IV:** 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 Development in Consumer Protection in India; National Consumer helpline, citizen charter, Product testing. **(Lectures: 15)**

### **Suggested Readings:**

- Khanna, Sri Ram, Hanspal. Savita Kapoor, Sheetal and Awasthi, H. K. "Consumer Affairs"
- Aggarwal, V. K. Consumer Protection: Law and Practice, 5th ed., Bharat Law House.
- N.D. Kapoor, Merchantile Law,
- Sen&Mitra, Merchantile Law and Practice,
- . Kuchchal, Merchantile Law
- The Competition Act, (2002)
- The Consumers Protection Act, 1986
- The Food safety and standards Act 2005.

### **SEMESTER-VI**

<b>CBM-H- C-613-T</b>	<b>Management Accounting Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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*Instruction to Question Setter for End Semester Examination (ESE): There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

### **Unit I : (Lectures:15)**

Management Accounting- Introduction, objectives nature, function, difference between Management Accounting and Financial Management. Role of Management Accountant. Managerial Reporting, Responsibility Accounting.

### **Unit II: (Lectures:15)**

Budgeting and budgetary control, Preparation of different budgets, variance Analysis with budgeted figures. Standard Costing & variance Analysis Material, Labour, Overhead.

### **Unit III: (Lectures:15)**

Accounting for managerial decisions – Fixation of selling price, Exploring new market, Make or Buy, Product- Mix, sales- Mix, operate or shut down, etc. Absorption costing, Marginal Costing and Standard Costing.

**Unit IV: (Lectures:15)** Analysis and interpretation of Financial Statements. Ratio Analysis, Fund Flow Analysis, Cash Flow Analysis comparative and common size Statements.

### **Suggested Readings:**

Cost and Management Accounting Jain & Narang

Cost and Management Accounting M.N Arora

Accounting for Managers J. Madegowda

Cost and Management Accounting Ravi. M. Kishore

Management Accounting S.P. Gupta

### SEMESTER-VI

<b>CBM-H- C-614-T</b>	<b>Auditing and Corporate Governance Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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*Instruction to Question Setter for End Semester Examination (ESE): There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

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

**Unit I:** Auditing: Introduction, Meaning, Objects, Basic Principles and Techniques, Classification of Audit, Audit Planning, Internal Control- Internal Check and Internal Audit, Audit Procedure- Vouching and verification of assets. **(Lectures:15)**

**Unit II:** Audit of Ltd. Companies: Company Auditor- Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act, 2013. **(Lectures:20)**

**Unit III:** 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. **(Lectures:10)**

**Unit IV:** 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. **(Lectures:10)**

**Unit V:** Corporate Social Responsibility(CSR): Strategic Planning and CSR, 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. **(Lectures:15)**

**Suggested Readings:**

- Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Co., New Delhi
- Jha, Aruna, Auditing, Taxman
- Tandon, B.N., S. Sudarshanam and S. Sudharabahu, a Handbook of Practical Auditing, S.Chand Co. Ltd., New Delhi
- Ghatalia, S.V., Practical Auditing Alied Publishres Pvt. Ltd, New Delhi
- Singh, A.K., AND Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Co.
- The Companies Act, 2013 (Relevant Sections).
- MC Kuchhal, Corporate Laws, Shri Mahaveer Book Depot, (Publishers), (Relevant Chapters).
- Relevant Publications Of ICAI On Auditing (CARO).

**NOTE :** Latest Edition of books may be used.

**SEMESTER-VI**

<b>CBM-H- DSE 603A-T</b>	<b>Fundamental of Investments Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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*Instruction to Question Setter for End Semester Examination (ESE): There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**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's protection.

**Unit-I:**

**Lectures: 15**

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- II:**

**Lectures: 10**

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

**Unit- III:**

**Lectures: 10**

Approaches to Equity Analysis: Introduction to Fundamental Analysis, Technical Analysis.

**Unit- IV:**

**Lectures: 15**

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

**Unit- V:**

**Lectures: 10**

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

Suggested Readings:

- Jones, C.P., “Investment Analysis and Management”, Wiley, 8th ed.
- Prasanna, Chandra, “Investment Analysis and Portfolio Management”, Tata McGraw Hill.



- Rustogi, R.P., Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
- Vohra, N.D., and B.R. Bagri, “Futures and Options”, McGraw Hill Publisher.

### SEMESTER-VI

<b>CBM-H- DSE-603B-T</b>	<b>Financial Management Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):** There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

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

**Unit I:** **(Lectures: 10)**

**Fundamentals of Financial Management:** Definition, Concept, scope, objective, and importance of financial management. Objectives of the firm – profit maximization and wealth maximization. Time value of money.

**Unit II:** **(Lectures: 10)**

**Sources of Finance and Cost of Capital:** Different sources of finance - long term and short term sources. Cost of capital - concept, relevance of cost of capital, specific costs and weighted average cost, marginal cost of capital.

**Unit III:** **(Lectures: 10)**

**Working Capital and Its Management:** Meaning, concept, composition, nature, types of working capital, Determining factors of working capital, Working Capital Cycle, Working Capital Management – Importance of working capital management, Working capital financing – Long-term, medium and short-term.

**Unit IV:** **(Lectures: 15)**

**Capital Structure and Leverage:** Meaning, concept, importance of capital structure. Determining factors of capital structure. Concept of optimum capital structure. Various capital structure theories (NI, NOI). Leverage – Concept, types and importance. Financial, operating and combined leverages, Trading on Equity, EBIT-EPS Analysis. Business Risk and Financial Risk.

## **Unit V:**

**(Lectures: 15)**

**Capital Budgeting and Dividend Decision:** Concept and importance of capital budgeting decisions. Different project evaluation techniques - ARR, Pay Back Period, NPV, IRR, PI. Dividend Decision: Meaning, concept and significance. Determinants of dividend policies. Cash Flow Statement: Meaning, Objectives, Importance and Limitations of cash flow statement – Fund flow statement vs. Cash flow statement – Various sources and uses of cash –Preparation of cash flow statement.

## **Suggested Readings:**

- Chandra, P., Financial Management: Theory and Practice, Tata-McGraw-Hill Publishing Co. Ltd., New Delhi.
- Khan, M.Y. and Jain, P.K., Financial Management: Text, Problems and Cases, Tata McGraw Hill Publishing Co., Ltd. New Delhi.
- V.C.Van Horne., Financial Management & Policy, PHI, New Delhi.
- B. Banerjee., Financial Management, PHI, New Delhi.
- Kuchhal, S.C., Financial Management.
- Sharma & Gupta, Financial Management.
- Arvind Kumar & Pusphendra Misra, Financial Management, New Royal Book Co.

## **SEMESTER-VI**

<b>CBM-H- DSE-603C-T</b>	<b>Business Tax Procedure and Management</b> <b>Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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**Instruction to Question Setter for End Semester Examination (ESE):** *There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

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

**Unit I:** Advance payment of tax; Tax deduction/collection at source, documentation, returns and certificates; Interest payable by Assesse/Government; Collection and recovery of tax  
**(Lectures: 15)**

**Unit II:** 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.  
**(Lectures: 15)**

**Unit III:** Penalties and prosecutions, Settlement Commission, Search, seizure and survey.  
**(Lectures: 10)**

**Unit IV:** Transactions with persons located in notified jurisdictional area; General anti-avoidance rule, Tax clearance certificate; Securities transaction tax.

**(Lectures: 10)**

**Unit V:** Information Technology and Tax administration PAN, TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS  
**(Lectures: 10)**

**Suggested Readings:**

- Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
- Singhanian, Vinod K. and Kapil Singhanian. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.
- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.

- Akhileshwar Pathak and Savan Godiawala, Business Taxation, McGraw Hill Education

### **Journals**

- ❖ Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
- ❖ Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
- ❖ Current Tax Reporter, Current Tax Reporter, Jodhpur.

**Note:** Latest edition of text books may be used.

### **SEMESTER-VI**

<b>CBM-H- DSE-604A-T</b>	<b>Business Research Methods and Project Work</b> <b>Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):** There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

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

#### **Section A: Business Research Method (40+10) Marks = 50**

**Unit I:** Introduction: Meaning of Research; Scope of Business Research; Purpose of Research –Exploration, Description, Explanation; Unit of analysis – Individual, Organization, Groups and data series; Conception, Construct, Attributes, Variable and Hypothesis.

**(Lectures: 10)**

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

**(Lectures: 10)**

**Unit III:** Measurement: Definition, Designing and writing items, Unit-dimensional and Multi-dimensional scales; Measurement scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking scales, Thurston, Sampling- Steps, Types, Sample size Decision, Secondary Data sources. Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other non-parametric tests. **(Lectures: 20)**

**Section B – Project Report Marks 50 (Lectures: 20)**

**Unit IV:** 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 III.
2. The students will write a project report under the supervision of a faculty member. Assigned by the college/institution based on the field work. The project report carries 50% Marks and will be evaluated by internal& External examiners.

**SEMESTER-VI**

<b>CBM-H- DSE-604B-T</b>	<b>Marketing Communication Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):*** There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

**Unit I:** Marketing Communication : concept; marketing communication in relation to the marketing process; objectives of marketing communication; need for developing effective communication; managing integrated marketing communication; defining advertising, advertiser and advertising agency, role of advertising; function of advertising. **(Lectures: 15)**

**Unit II:** The changing nature of marketing communication: Communication web, Web communication network, integrated communication mix: benefits, barriers, golden rules; intensive marketing communication, communication theory and models; Marketing communications industry, ethics, responsibility and control. **(Lectures: 15)**

**Unit III:** Advertising Media: different types of media; media selection; measuring media effectiveness. (types of media, establishing media objectives, schedule, allocating media weight, timing and duration strategies, reach, frequency and media planning, relative cost media buying, monitoring, media performance; Print and Broadcast media-newspaper, magazine, radio, television transit, outdoor, internet, yellow pages). **(Lectures: 20)**

**Unit IV :** Advertising Effectiveness: concept; different types of tests (creativity and advertising, base of advertising effectiveness, pre-testing and post-testing of creative ads, qualitative and quantitative research-elementary ideas). **(Lectures: 10)**

#### **Suggesting Readings :**

- Aaker, Batra & Myers, Advertising Management, Prentice Hall, New Delhi.
- Sundage, Fryburger & Rotzoll, Advertising Theory and Practice, AITBS, New Delhi.
- Belch & Belch, Advertising and Promotion, Tata McGraw Hill.
- Kazmi & Batra, Advertising & Sales Promotion, Excel Books.

#### **SEMESTER-VI**

<b>CBM-H- DSE-604C-T</b>	<b>Corporate Law Marks (External 80: Internal 20)</b>	<b>(04 Credits, 60 Lectures)</b>
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***Instruction to Question Setter for End Semester Examination (ESE):** There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.*

**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 I:** Introduction: Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal(NCLAT). Special Court]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, dormant company and producer company. **(Lectures: 15)**

**Unit II:** Documents – Memorandum of association, articles of association, doctrine of constructive notice and indoor management, prospectus - shelf and red herring prospectus, misstatement in prospectus. **(Lectures: 10)**

**Unit III:** **(Lectures: 15)**

Management – Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identification number(DIN); appointment; Legal Positions, powers and duties; removal of directors; meeting of shareholders and board; types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting, Corporate Social Responsibility Committee.

**Unit IV:** **(Lectures: 10)**

Dividends, Accounts Audit – Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditor's

Appointment, Winding Up – Concept and modes of Winding Up, Insider Trading, Whistle Blowing – Insider Trading: meaning & legal provisions;

**Unit V:** Depositories Law: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections , penalty. **(Lectures: 10)**

**Suggested Readings::**

- MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot.(Publishers)
- GK Kapoor & Sanjay Dhamija, Company Law, Bharat Law House.
- Reena Chadha and Sumant chadha. Corporate Laws. Scholar Tech Press.
- Gower , LCB, Principles of Modern Company Law, Stevens & sons, London.
- Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth
- A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
- Avtar Singh, Introduction to company law, Eastern Book CompMAE- 311-

**THE END**

***“Welcome for Forward and Positive Approach”***

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