

2018



Centurion
UNIVERSITY
Shaping Lives...
Empowering Communities...

COURSE BOOK

Bachelor of Commerce
Choice Based Credit System
(B. Com - CBCS)

School of Management

Centurion University of Technology & Management

**HIG-5, Phase-1, BDA Duplex, Pokhariput, Bhubaneswar-
751020**

<http://www.cutm.ac.in>

Preface

This Programme is suitable for students who have just passed 10+2 and looking forward to a career in the modern business world. Syllabus has been designed to provide in-depth knowledge and skill in basics of different functional areas of commerce, so that students are equipped to build their career with a strong foundation. After successful completion, candidate may pursue higher academic courses or join an industry/business. The Programme is of three years duration. Each year is divided into two semesters. For experiential learning, besides other activities, each year students will undertake applied projects. They will get an opportunity to apply the concepts learned by professionally qualified and experienced faculty. Students will be exposed to state-of-the-art tools, techniques, facilities and industry orientation.

Programme objectives:

- To build a strong foundation of knowledge in different areas of Commerce
- To develop the skill of applying concepts and techniques used in Commerce
- To develop an attitude for working effectively and efficiently in a business environment
- To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students
- To expose students about entrepreneurship
- To enable a student to be capable of making decisions at personal and professional level

Programme Features:

- Activity based teaching and learning inside and outside class room
- Vocational training in a company
- Projects & Presentation
- Case Study and problem solving
- Internship
- Workshop on technology use
- Support for online certification of skill
- Active use of Library and e-resources and social media
- Additional IBPS, CPT for CA & ICWA coaching

Career Opportunity:

After the completion of the B.Com course, a student can pursue a career in Banking, Insurance, Investments, Equity Research Analyst, Financial Accounting & Auditing, Auditing & Cost Accounting, Company Secretarial Practice, Foreign Trade Practice & Procedures, Financial Consultancy, etc. In addition, the student can pursue higher studies.

Eligibility for Admission:

10+2 (Senior Secondary) or its equivalent public examination conducted by any

recognised Board of Education in India or abroad.

Programme Structure

This Program is of three years duration. Each year shall be divided into two semesters. First, Third & Fifth semester shall ordinarily begin in July and end in November. Second, Fourth & Sixth semester shall begin in December and end in April. **Total Credit: 146**

Scheme of Examination:

Internal Examination: 40%

University End-semester examination: 60%

B.COM COURSE OUTLINE (2016)

Total Credits: 146

COURSE STRUCTURE:

First year of study:

Total Credit = 50

SEMESTER-I

Paper Code	Subject	Credit (L+T+P)	Category
BBAR1101	Proficiency in English	1+0+1	AEC
BBAR1103	Management principles and Applications	4+0+0	CORE
BBAR1102	Basic Financial Accounting	4+0+2	CORE
FCBS0101	Environmental Studies	1+0+1	AEC
BBAR1104	Micro Economics	4+0+0	Generic
BBAR1105	Computer application in business	2+0+2	SKILL
Total		22	

SEMESTER-II

Paper Code	Subject	Credit (L+T+P)	Category
BBAR1201	Reading to Writing	1+0+1	AEC
BCOR1201	Corporate Accounting	4+0+2	CORE
BCOR1202	Business Law	4+0+2	CORE
BBAR1203	Business Statistics	4+1+1	Generic
BBAR1204	Macro Economics	4+0+0	Generic
BBAR1205	MS Excel	0+0+4	Skill
Total		28	

Second Year of Study:

Total Credits – 52

SEMESTER-III

Paper Code	Subject	Credit (L+T+P)	Category
BBAR2101	Human Resource Management	4+0+2	CORE
BBAR2102	Principles of Marketing	4+0+2	CORE
BCOR2101	Cost Accounting	4+0+2	CORE
BCOR2102	Corporate Law	4+0+2	CORE
BCOR2104	Oral Communication Skills	0+0+2	SKILL
	Total	26	

SEMESTER-IV

Paper Code	Subject	Credit (L+T+P)	Category
BBAR2203	Financial Management	4+0+2	Core
BCOR2201	Business Mathematics	4+1+1	Core
BCOR2202	Income-tax law and practice	4+0+2	Core
BCOR2203	Indian Economy	4+0+0	Generic
BBAR2205	Tally and ERP	0+0+4	Skill
	Total	26	

**Third Year of Study:
Total Credits-44**

SEMESTER-V

Paper Code	Subject	Credit (L+T+P)	Category
BCOR3102	GST Law	6	CORE
	DSE-1 (Group-A)	6	
	DSE-2 (Group-A)	6	
BBAR3103	Summer Internship	0+0+6	
	Total	24	

SEMESTER-VI

Paper Code	Subject	Credit (L+T+P)	Category
BCOR3201	Auditing and Corporate Governance	6	CORE
	DSE-3 (Group-B)	6	
	DSE-4 (Group-B)	6	
	Sector Skills Electives	2	
	Total	20	

Category	Credit	Percentage (%)
Ability Enhancement -Compulsory	6	4
Core Discipline	72	50
Generic/Interdisciplinary	20	14
Skill Enhancement Course	24	15
Discipline Specific Elective	24	17
Total	146	100%

ELECTIVE BASKET

Sl. No	Dse-1-Finance	Code	Dse-2- Marketing	Code
1	International Finance	BBAF3101	Consumer Behaviour	BBAM3101
2	Investment Banking & Financial Services	BBAF3102	Personal Selling & Sales Force Management	BBAM3102
3	Investment Analysis & Portfolio Management	BBAF3103	Advertising & Brand Management	BBAM3103
4	Project Appraisal	BBAF3104	Retail Management	BBAM3104
5	Business Analysis & Valuation	BBAF3105	Distribution & Supply Chain Management	BBAM3105
6	Financial Modelling & Derivatives	BBAF3106	Marketing of Services	BBAM3106
7	Strategic Corporate Finance	BBAF 3107	International Marketing	BBAM3107
8	Research Project	BBAF3108	Research Project	BBAM3108
9			Hospitality management	BBAM3109

Sl. No	Dse-3-Human Resource	Code	Dse-4-Management of Global Business	Code
1	HRD : Systems & Strategies	BBAH3101	International Trade Policy & Strategy	BBAB3101
2	Training & Development	BBAH3102	Global Business Environment	BBAB3102
3	Management of Industrial Relations	BBAH3103	Transnational & Cross Cultural Marketing	BBAB3103
4	Performance & Compensation Management	BBAH3104	International Distribution & Supply Chain Management	BBAB 3104
5	Counselling & Negotiation Skills for Managers	BBAH3105	International Accounting & Reporting System	BBAB3105
6	Cross Cultural HRM	BBAH3106	Multinational Business Finance	BBAB3106
7	Talent & Knowledge Management	BBAH3107	International Joint Ventures, Mergers & Acquisitions	BBAB3107
8	Research Project	BBAH3108	Research Project	BBAB3108

SKILL ENHANCEMENT COURSE (SEC)

Sl. No	Subject	Code
1	IT Tools for Business	BBSB0001
2	Personality Development & Communication Skills	BBSB0002
3	E Commerce	BBSB0003
4	Statistical Software package (s)	BBSB0004
5	Financial Software package (s)	BBSB0005
6	Summer Internship- A student will submit report of Summer Internship of six to eight weeks which will be internally evaluated	

GENERIC ELECTIVE / INTERDISCIPLINARY COURSE (CHOOSE ANY FOUR)

Sl. No	Subject	Code
1	Entrepreneurship Development	BBGE0001
2	Ethics& Corporate Social Responsibility	BBGE0002
3	Tax Planning	BBGE0003
4	Econometrics	BBGE0004
5	Production & Operations Management	BBGE0005
6	India's Diversity & Business	BBGE0006

Course Curriculum

SEMESTER-I

Paper-1 **PROFICIENCY IN ENGLISH** **Credit- 2**
Code: BBAR1101

Course Contents:

- Unit 1:** **Functions of English I**
Self-introduction, Description (People, place, Things etc.), Planning
- Unit 2 :** **Functions of English II**
Asking for Information and Giving information, Explaining Processes and Products, Understanding Instructions, Expressing Opinions
- Unit 3:** **Presentation Skills and Group Discussion**
JAM (Just A Minute) sessions, Group Discussion Skills: Types, GD Skills (Analyze, persuade, control emotions etc.), Presentation Skills: Preparation, Practice, Feedback

Books Recommended:

1. Jones, L. & B. Cvan . (1983). Functions of American English. Cambridge: Cambridge University Press
2. Professional Communication, Aruna Koneru, TMH
3. An Introduction to Professional English and soft skills by B.K Das et al., Cambridge University Press

Paper-2 **MANAGEMENT PRINCIPLES & APPLICATIONS** **Credits:4**
Code: BBAR1103

Course Contents:

- Unit-1:** Evolution of Management: - Contribution of Taylor, Mayo & Fayol, Different approaches of management, role of manager, tasks of a professional manager, Management & its functions. Level of Management, managerial skills at various levels. Planning & Decision making: - Definition, Nature for planning, importance, Process of planning, decision making, nature importance & process, types of plans.
- Unit 2:** Organization & staffing: - Definition, organizing process, importance of organizing, Departmentation manpower planning, Recruitment, Selection, Training& promotion. Directing & Leadership:- X Theory, & Y Theory, Hawthorne & Tinstone studies Leadership. Definition, Stogdill trait theory, Managerial grid, Fiedlers contingency approach.
- Unit 3:** Motivation – Meaning, Missions, Herzberg’s theory, V Room’s expectancy theory & Porter & Lawler model of Motivation. Communication & control Communication Definition, importance, process, types, factors affecting communication methods, barriers &

remedies.

Books Recommended:

1. Principles & Practice of Management – L. M. Prasad
Management – Theory & Practice – C. B. Gupta

Paper 3: BAISC FINANCIAL ACCOUNTING
Code: BBAR1102

Credit: 6

Course Objectives:

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

Course Contents:

Unit-1: Basics of Manual Accounting

Accounting- concept, objectives, advantages and limitations, types of accounting information; Fundamental accounting assumptions, principles, concepts, and conventions; Salient features of First-Time Adoption of Indian Accounting Standard; International Financial Reporting Standards (IFRS): - Need and procedures, Recording of Transactions: Rules of debit and credit: for assets, liabilities, capital, revenue and expenses. Books of original entry: format and recording – Journal Entry Ledger Posting: Trial Balance: Financial statements- Profit and Loss Account, Balance Sheet

Unit-2: Computerized Accounting System

Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company (26 Practicals)

Unit 3: Accounting for Depreciation:

Methods of computing depreciation (straight line method and diminishing balance method only) **Inventories Valuation Methods:** FIFO, LIFO and Weighted Average.

Unit 4: Accounting for Hire Purchase and Installment Systems:

Basic and Simple Problems only **Accounting for Partnership Firm:** Preparing Accounts of Partnership firm, Admission, and Retirements

Unit 5: Accounting for Companies

Preparation of profit and loss account and balance sheet of corporate entities; **Share Capital & Debentures:** Issue, forfeiture and reissue of forfeited shares: Issue of rights and bonus shares; Buy back of shares; Issue of Debentures

Books Recommended:

- i. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.

- ii. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.*
- iii. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting.* Vikas Publishing House, New Delhi.
- iv. Deepak Sehgal. *Financial Accounting.* Vikas Publishing H House, New Delhi.
- v. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting,* International Book House
- vi. Tulsian, P.C. *Financial Accounting,* Pearson Education.

Paper 4: ENVIRONMENTAL STUDIES
Code: FCBS0101

Credit: 2

Course Contents:

Unit 1 : Introduction to environmental studies

Multidisciplinary nature of environmental studies; Scope and importance; Need for public awareness.

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 :

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 3 : Natural Resources : Renewable and Non-renewable Resources

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

Unit 4: Biodiversity and Conservation

Levels of biological diversity : genetic, species and ecosystem diversity; 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.

Unit 5 : Environmental Pollution

Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution. Nuclear hazards and human health risks. Solid

waste management: Control measures of urban and industrial waste. Pollution case studies.

Unit 6 : Environmental Policies & Practices

Sustainability and sustainable development. 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. Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

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).

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. (Equal to 5 lectures)

Books Recommended:

- (i) Bharucha, E. 2003, Textbook for Environmental Studies, University Grants Commission, New Delhi and Bharati Vidyapeeth Institute of Environmental Education and Research, Pune. 361.
- (ii) Carson, Rachel. 1962. Silent Spring (Boston: Houghton Mifflin, 1962), Mariner Books, 2002
- (iii) Economy, Elizabeth. 2010. The River Runs Black: The Environmental Challenge to China's Future.
- (iv) Gadgil, M. & Ramachandra, G. 1993. This fissured land: an ecological history of India. Univ of California Press.
- (v) Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.

**Paper 5: MICRO ECONOMICS
Code: BBAR1104**

Credit: 4

Course Objective:

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

Course Contents:

- Unit-I:** **Introduction** : Demand, Supply and Market, The use of Microeconomics : Theory versus Normative Analysis. The Basic of Demand and Supply. The Demand curve, Elasticity of Demand, Supply curve, Market Equilibrium, understanding and predicting the Effects of changing Market conditions.
- Unit-II:** **Consumer Behavior** : Concept of utility and preference, The difference curve characteristics of indifference curve, Marginal rate of Substitution, Budget constraints, effects of changes in income and prices, Income and substitution effects, consumer surplus, Empirical Estimation of Demand.
- Unit-III:** **Production Function** : The technology of production isoquants, fixed and variable inputs, Short Run and Long Runs. The production functions. The Geometry of Average and Marginal Product Curve, Total Average and Marginal Products. The stages of production, Production with one variable input production with variable inputs, Returns to Scale.
- Unit-IV:** **Cost Measuring Costs:** Which cost in the short run cost in the long run? Economies of scale, Diseconomies of scale, Production and cost theory, A mathematical treatment on cost minimization, marginal rate of technical substitution, The Cobb -Douglas production function.
- Unit-V:** **Market Structure and Comparative Strategy** : Perfectly Competitive Market Structure, Short run and long run equilibrium of firm and industry, Monopoly power, Price dissemination, Transfer Pricing.

Books Recommended :

1. Gupta G.S. Managerial Economics. TMH
2. John Gould Jr. Edward P. Lazear-Micro-Economic Theory Richard D.Lawn The Publication.
3. Robert S. Pindyek. Daniel L. Rubinfeld - Micro -Economics Prentice Hall of Indian Publication
4. A. Koutsoyirnis - Modern Micro Economics. Macmillan and Co. India
5. C.E. Eerguson Jon R.Gould - Microeconomics Theory, Richard D, Irwin Publication
6. Dholakia Oza - Microeconomics for Management Students. Oxford University Press.

Paper 6: COMPUTER APPLICATION IN BUSINESS
Code: BBAR1105

Credit- 4

Course Contents:

Unit-1: Word processing Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using

indents, tabs, alignment, spacing, bullets and numbering and creating borders. Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders. Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa. Create newspaper columns, indexes and table of contents. Spellcheck your document using inbuilt and custom dictionaries, checking grammar and style ,using thesaurus and finding and replacing text. Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else. Linking and embedding to keep things together.

Unit-2: Spreadsheets Introduction: Concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define. Using formulae and functions: Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks, correcting common formula errors, working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical, database, date and time and basic financial functions. Consolidating worksheets and workbooks using formulae and data consolidate command Printing and Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet Creating charts and graphics: Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics. Analysing data using pivot tables: Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables. Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver) Exchanging data using clipboard, object linking and embedding.

Unit-3: PowerPoint presentation Introduction: Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art and images. Viewing and navigating a presentation: Organising ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation in slide show, understanding master views, using title

master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation with action settings, navigation short hand with action buttons Animation and multimedia: Using and applying animation schemes, custom animation, understanding sound file formats and video types, adding music, sound and video clips. Final presentation: Applying transition to slides, controlling transition speed, using hidden slides, using custom shows, using on screen pen and adding and accessing notes during a presentation.

SEMESTER-II

Paper – 1 READING TO WRITING
Code: BBAR1201

Credit: 2

Course Contents:

- Unit 1:** **Understanding Reading Skills**
Reading Skills: Concept and sub-skills of reading, Mechanics of Reading Skills, Reading Speed , Practice on the Development of Reading Skills
- Unit 2 :** **Developing Writing Skills**
Writing Skills: Concept and Process Writing , Paragraph Writing , Slogan Writing, Letter Writing , Report Writing, Proposal Writing
- Unit 3:** **From Reading to Writing Skills**
Reading Newspapers to Writing Letters to the Editors, Reading Business Case Studies to Writing Precis/E-mails, Reading Novels to writing book reviews

Books Recommended:

- 1 An Introduction to Professional English and soft skills by B.K Das et al., Cambridge University Press
- 2 Communicative English For Engineers And Professionals, Bhatnagar Nitin
- 3 English for Business Studies Student's Book: A Course for Business Studies, By Ian MacKenzie

Paper 2: CORPORATE ACCOUNTING
Code: BCOR1201

Credit: 6

Course Objectives:

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

Course Contents:

- Unit 1:** Accounting for Share Capital & Debentures Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures
- Unit 2:** Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits
- Unit 3:** Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only

- Unit 4.** Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.
- Unit 5.** Accounts of Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). 12 Lectures
- Unit 6:** Banking Companies 7 Lectures Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).
- Unit 7.** Cash Flow Statement 7 Lectures Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

Books Recommended:

- (i) J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
- (ii) M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- (iii) S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- (iv) Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
- (v) V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning.
- (vi) Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- (vii) Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
- (viii) P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- (ix) Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
- (x) Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Paper 3: BUSINESS LAW
Code: BCOR1202

Credit: 6

Course Objective:

The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Course Contents:

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract
Contract – meaning, characteristics and kinds, Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Discharge of a contract –

modes of discharge, breach and remedies against breach of contract.
Contingent contracts, Quasi - contracts

Unit 2: The Indian Contract Act, 1872: Specific Contract 13 Lectures
Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency,

Unit 3: The Sale of Goods Act, 1930 13 Lectures
Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws 13 Lectures
The Partnership Act, 1932, Nature and Characteristics of Partnership. b. Registration of a Partnership Firms. Types of Partners. Rights and Duties of Partners. Implied Authority of a Partner. Incoming and outgoing Partners. Mode of Dissolution of Partnership, **The Limited Liability Partnership Act, 2008** Salient Features of LLP. Differences between LLP and Partnership, LLP and Company. LLP Agreement, Partners and Designated Partners. Incorporation Document. Incorporation by Registration. Partners and their Relationship

Paper 4: BUSINESS STATISTICS Credit: 6
Code: BBAR1203

Course Objective:

The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Course Contents:

Unit-I: Statistics: Definition, scope and its limitations. Introduction to sampling, Random sampling vs. non-random sampling, Types of sampling, Simple random sampling, stratified random sampling, systematic cluster sampling, Distributions, standard error, sampling from normal production. Classification and tabulation of data.

Unit-II: Measures of Central Value: Introduction, Definition and Objectives, Requisites of a Good Average. Types of Averages: Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean, advantages and limitation. Which average to use?

Unit-III: Measures of Dispersion: Introduction, Dispersion Defined, Properties of Good Measure of Variation. Methods of Studying Variation: Absolute and Relative Measure of Variation, Range, The Interquartile Range, The Quartile Deviation, The Mean Deviation, The Standard Deviation, Lorenz Curve, Which Measure of Dispersion to Use?

Unit-IV: Regression and Correlation analysis: Introduction: Significance of the

Study of Correlation, Types of Correlation, Methods of Studying Correlation.

Use of Regression Analysis: Difference between Correlation and Regression Analysis, Regression Lines, Regression Equations.

Unit-V: Testing hypothesis- Introduction, procedure of testing hypothesis, concept type I and II errors. Two tailed and one-tailed Tests of Hypothesis. Introduction to chi-square tests and goodness of fit, uses of chi-square tests.

Books recommended :

- (i) Chandrajit S. Statistics For Business & Economics. Vikas
- (ii) Statistics for Management - Levin and Rubbin, Prentice Hall Of India.
- (iii) Fundamentals of Statistics (Vol-I & Vol-II) Goon, Gupta, Dasgupta, World Press Pvt. Ltd.
- (iv) A First Course In Statistics With Applications - A.K. P.C. Swain, Kalyani Publishers.
- (v) Quantitative methods, Millhad Saha & Chakrabarti, TMH
- (vi) Statistical Methods- S. P. Gupta

Paper 5: MACRO ECONOMICS
Code: BBAR1204

Credit: 4

Course Objectives:

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

Course Contents:

Unit-I: Economics aggregate and relationship, Macro-economic performance and policy, Measurement of national income and related Wholesale price index . Consumers' price index. **Index** -GDP at market price, GDP at Factor cost, G.N.Pat factor cost, National income and aggregate, Saving and capital formation, Real income, National defaulter and price indices .

Unit--II: Consumption and Investment : Aggregate Demand, Aggregate Supply, Interest rate, Consumption function for Indian economy, Demand for money and money supply, Investment behaviour , Fixed investment ,Capital stake and output, Desired stake, Inventory investment .

Unit-III: Demand and Supply of Money: Demand of money , Trasaction demand and income velocity, speculative demand portfolio. Theory of Inflation and money demand, Precautionary demand, Money supply analysis, Money multiplier, Determinants of money multiplier, Control of high powered money, RBI credit to Government, RBI credit to Banks, RBI credit to commercial sector .

Unit-IV: Money and Fiscal Policy : Fiscal Policy, Tax policy and structure, Tax rate, Government expenditure, Center State fiscal relation, Instruments of monetary

policy and stabilization, Monetary policy and long term growth, Inflation demand pull and cost push.

Unit-V: Financial System and Money Market : Financial System, Bull Bear, Financial institutions, capital market, Banking system, Public financial system, Securities market. **Money Market:** Call money market, Treasury bills, loans, Commercial paper, Certificate of deposit, Exchange rate regime and Exchange control in India.

Books Recommended:

1. Macro Economics - G.S. Gupta THM
2. Macro Economics - D.N. Dwivedi, THM
3. Macro Economics - M.L. Jhingani & M.L. Seth
4. Macro Economics - S.B. Gupta
5. Macro Economics - Edward Shappiro

**Paper 6: MS EXCEL
Code: BBAR1205**

Credit: 4

Course Contents:

Unit 1: Excel Introduction, directright, The Excel Interface, directright, Basic Navigation and Editing,

Unit 2: Getting Going, Orientation & efficiency, Editing, Viewing, Spreadsheet Structure, Cell References, Named Ranges, Basic Macros, Design

Unit 3: Administration, Customising Excel, Housekeeping, Connecting Workbooks
Documentation, Protecting and Sharing, Google Docs, Excel Troubleshooting, Data Handling, Sorting and Filtering, Controlling User Input, - Working with Dates & Times

Unit 4: U- Working with Text, Lookup and Reference, Logical Functions, Data Analysis, Working with Numbers, Summarising Data, PivotTables 1 - Simple Summaries, PivotTables 2 - Manipulating Data,

Unit 5: PowerPivot: Handling Big Data, Formula Auditing, Advanced Macros and VBA, Modelling, Presentation, Cell Formatting, Number Formatting, Conditional Formatting, Graphs and Charts, Page and print setup

SEMESTER- III

Paper – 1 **HUMAN RESOURCE MANAGEMENT**
Code: BBAR2101

Credit – 6

Course Contents:

- Unit-I:** Concept Nature and scope of Human Resource Management vis-a-vis Personnel management. Growth in and development of human resources management in India, Role and functions of personnel manager.
- Unit-II :** Human Resource planning, Labour market consideration, Characteristics of Indian labour market, Recruitment and selection, The employment exchange (compulsory notification of vacancies) Act, 1959, Sources of labour Supply, Selection procedure, Tests and interview, Induction.
- Unit-III:** Promotion : Purpose, Types of promotion, Promotion policies. Programme and procedure, Seniority vs. Merit, Transfer, Purpose, Transfer policy and procedure.
- Unit-IV:** Training in organization : Its objectives, Methods of assessment of training needs. Different types of training programmes. On the job and off the training. Purpose training policy procedure.
- Unit-V:** Performance Appraisal : Its objectives, uses and methods, Traditional vs. Modern methods, Management by Objectives (MBO), Quantity Management TQM, Kaizn, JIT, QC and BPR.

Books Recommended:

- (i) Pattanaik B - Human Resource Management, PHI
- (ii) E.B. Flippo-Personnel Management
- (iii) C.B. Mamoria - Personnel Management.
- (iv) C.S. Venkata ratnam & B. K. Srivastava - Personnel Management Human Resources
- (v) R. Armstrong- Human Resources Management
- (vi) Fisher Schenfeldt & Shaw - Huamn Resource Management
- (vii) P. Subba Rao - Human Resources Management - Texts & Cases.

Paper-2 **PRINCIPLES OF MARKETING**
Code: BBAR2102

Credit-6

Course Contents:

- Unit-I:** Concept of Marketing Nature, Scope, Relevance and Applicability, Core concepts of marketing, Marketing management-nature and scope, Company orientation towards the market place. Market vs. Selling, a brief idea about marketing mix.

- Unit-II:** The marketing environment with special focus on Indian marketing environment, Analyzing Marketing environment, its importance and major techniques followed. Understanding the Buyer, Buying decision - making process. Characteristics of the Indian consumer. Determinants of buying behavior, A sample model of buyer behavior cases.
- Unit-III:** Marketing mix. Marketing Strategy, Market segmentation, Targeting and positioning.
- Unit-IV:** Product-mix decisions, planning and development of new product, Basic knowledge of packaging and branding, Product life cycle concept and its implications in marketing the product.
- Unit-V:** Pricing - Role and objectives, Pricing processes, Pricing strategies for new products. Distribution strategy, Channel management, Elementary knowledge of promotion - Mix- personal selling, advertising sales promotion cases.

Books Recommended:

- 1 . Philip Kotler - Marketing Management -Millenium PHI
- 2 Ranjan Saxena - Marketing Management, Tata Mc Graw Hill
3. Ramaswamy & Nam Kumari - Marketing Management, Macmilla

Periodicals:

A & M, Business Today, Business World, Brand equity (Economic Times) Strategist (Business Standard)

Paper 3: COST ACCOUNTING
Code: BCOR2101

Credit: 6

Course Objective:

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Course Contents:

Unit 1: Introduction

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

Unit 2: Elements of Cost: Material and Labour

Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses. *Labour:* Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour

turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 3: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads; Under- and overabsorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit 4: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Unit 5: Book Keeping in Cost Accounting

Integral and non-integral systems; Reconciliation of cost and financial accounts

Books Recommended:

- (i) Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
- (ii) Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
- (iii) Jawahar Lal, *Cost Accounting*. McGraw Hill Education
- (iv) Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
- (v) Rajiv Goel, *Cost Accounting*. International Book House
- (vi) Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
- (vii) Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
- (viii) Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
- (ix) Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
- (x) Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
- (xi) H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

Paper –4: CORPORATE LAW
Code: BCOR2102

Credit: 6

Course 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.

Course Contents:

- UNIT 1: Introduction**
Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.
- UNIT 2: Documents**
Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.
- UNIT 3: Management 15 Lectures**
Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; *Meetings*: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee
- UNIT 4: Dividends, Accounts, Audit:**
Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. **Winding Up**: Concept and modes of Winding Up. **Insider Trading, Whistle Blowing**: Insider Trading; meaning & legal provisions; Whistleblowing: Concept and Mechanism.
- UNIT 5: Depositories Law**
The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Books Recommended:

- (i) MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
- (ii) GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
- (iii) Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
- (iv) Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
- (v) Avtar Singh, *Introduction to Company Law*, Eastern Book Company
- (vi) Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.

- (vii) *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
- (viii) *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
- (ix) Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
- (x) Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Paper 5: ORAL COMMUNICATION SKILLS
Code: BCOR2103

Credit- 2

Course Contents:

Unit 1: Developing Listening Skills

Listening Skills: Concepts and sub-skills of Listening Skills, Need of Listening Skills for Business Students , Listening versus Hearing , Varieties of accents: British, American, Indian , Practice in the Development of Listening Skills

Unit 2 : Developing Speaking Skills

Speaking Skills: Concept and Sub-skills of Speaking, The need of Speaking for Business Students , Accuracy versus Fluency in Speaking, Sounds of English: IPA Symbols, Stress, Intonation, Practice in Developing Speaking Skills

Unit 3: English for job-seekers

Group Discussion, Professional Presentations

Books Recommended:

- (i) An Introduction to Professional English and soft skills by B.K Das et al., Cambridge University Press
- (ii) Let Us Hear Them Speak (Developing Speaking-Listening Skills in English). Jayashree Mohanraj
- (iii) English for Business Studies Student's Book: A Course for Business Studies, By Ian MacKenzie

SEMESTER-IV

Paper 1: FINANCIAL MANAGEMENT
Code: BBAR2203

Credit: 6

Course Objective:

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

Course Contents:

Unit 1: Introduction

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

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Unit 3: Financing Decisions

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

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Books Recommended:

- (i) James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
- (ii) Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
- (iii) Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning

- (iv) Khan and Jain. *Basic Financial Management*, McGraw Hill Education
- (v) Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
- (vi) Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
- (vii) Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- (viii) Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
- (ix) Pandey, I.M. *Financial Management*. Vikas Publications.
- (x) Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

Paper 2: BUSINESS MATHEMATICS
Code: BCOR2201

Credit: 6

Course Objective:

The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Course Contents:

Unit 1: Matrices and Determinants

Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule, The Leontief Input Output Model (Open Model Only).

Unit 2: Calculus I

Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function Concepts of limit, and continuity of a function. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist’s optimum price and quantity, Economic Order Quantity.

Unit 3: Calculus II

Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler’s theorem; Total differentials; Differentiation of implicit functions with the help of total differentials. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases. Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales and the Learning Curve

Unit 4: Mathematics of Finance

Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (*General annuities to be excluded*)

Unit 5: Linear Programming

Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

Books Recommended:

- (i) Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
- (ii) Budnick, P. *Applied Mathematics*. McGraw Hill Education.
- (iii) R.G.D. Allen, *Mathematical Analysis For Economists*
- (iv) Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
- (v) Dowling, E.T., *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Education.
- (vi) Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning.
- (vii) Thukral, J.K., *Mathematics for Business Studies*.
- (viii) Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
- (ix) Soni, R.S., *Business Mathematics*. Ane Books, New Delhi.
- (x) Singh J. K., *Business Mathematics*. Himalaya Publishing House.

Paper 3 **INCOME TAX LAW AND PRACTICE**
Code: BCOR2202

Credit: 6

Course Objective:

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Contents:

Unit 1: Introduction

Basic concepts: 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 of Individual only Exempted income under section 10

- Unit 2: Computation of Income under different heads-1**
Income from Salaries; Income from house property (Only Simple and basic concepts)
- Unit 3: Computation of Income under different heads-2**
Profits and gains of business or profession; Capital gains; Income from other sources (Only Simple and basic concepts)
- Unit 4: 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; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual
- Unit 5: Preparation of Return of Income**
Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Books Recommended:

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

Software

- (i) Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- (ii) 'Excel Utility' available at incometaxindiaefiling.gov.in

Paper 4 INDIAN ECONOMY
Code: BCOR2203

Credit: 4

Course Objective:

This course seeks to enable the student to grasp the major economic problems in India and their solution.

Course Contents:

- Unit 1: Basic Issues in Economic Development**
Concept and Measures of Development and Underdevelopment;
Human Development
- Unit 2: Basic Features of the Indian Economy at Independence**
Composition of national income and occupational structure, the agrarian scene and industrial structure

Unit 3: Policy Regimes

The evolution of planning and import substituting industrialization. Economic Reforms since 1991. Monetary and Fiscal policies with their implications on economy

Unit 4: Growth, Development and Structural Change

The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework after 1991. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. Demographic Constraints: Interaction between population change and economic development.

Unit 5: Sectoral Trends and Issues

Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital. *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

Books Recommended:

- (i) Mishra and Puri, *Indian Economy*, Himalaya Publishing House
- (ii) IC Dhingra, *Indian Economics*, Sultan Chand & Sons
- (iii) Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
- (iv) Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
- (v) Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP.
- (vi) Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
- (vii) Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2. OUP.
- (viii) Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. *Economic and Political Weekly*. Vol. 34. No. 45.
- (ix) Uma Kapila (ed), “*Indian Economy since Independence*”, Relevant articles.
- (x) Rangarajan, C. and N. Jadhav. *Issues in Financial Sector Reform*. Bimal Jalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.

Paper 5: TALLY AND ERP
Code: BBAR2205

Credit: 4

Course Contents:

- Unit 1:** Basic Principles of Accounting, Golden Rules of Accounting, First Screen, Select Company, Choose Company, Gateway of Tally, Change in Accounting Period. Alter/Create New Company
- Unit 2:** Recording of Opening Balances, Making Accounting Entries, Select the Proper Key As per Requirement, F6 – Receipt Entries, F4 – Contra Entries, F5 – Payment Entries
- Unit 3:** Banks Monthly Extracts, Banking Detailed Transactions, Preparing Bank Reconciliation Statements, Printing Option
- Unit 4:** Trail Balance View, Profit & Loss A/c View, Balance Sheet view, Shortcut Keys in Tally

SEMESTER-V

Paper 1

GST Law

Credit 6

Code: BCOR3102

Course Objectives:

To provide the student an understanding of GST provisions and applying these provisions in practical field.

Course Contents:

Unit 1: Introduction

About GST | Objectives of implementation of GST | Benefits of GST | Components of GST | Present Tax Structure vs GST Structure | Important Definitions | Meaning and Scope of supply

Unit 2: Levy and Collection of Tax

Definition of Supply | Scope of supply | Tax liability on Composite and Mixed Supply | When GST will be levied on Goods and Services | Rules regarding small supplier (Composition Levy) and conditions and restrictions thereof | Composition rate of tax | When supply is exempt from tax

Unit 3: Time and Place of Supply

How to determine the time of supply of goods | How to determine the time of supply of services | Determination of time of supply in case of reverse charge | How to determine the time of supply when there is a change in rate of tax | Determination of place of supply

Unit 4: Valuation of Supply

How to determine the value of supply where the consideration is not wholly in money | Determination of value of supply between distinct or related person | How to determine the value of supply through an agent | Determination of value of supply when the value is not determinable | Determination of value of supply in relation to purchase or sale of foreign exchange | Value of supply of services in relation to booking of tickets for travel by air | Value of supply of services in relation to life insurance business | Determination of value of supply in case of pure agent

Unit 5: Input Tax Credit

Eligibility and Conditions for entitlement of Input Tax Credit | When ITC will be reversed | What if depreciation has been claimed on the tax component of the cost of capital goods | Entitlement of ITC in case the invoice or debit note for supply after the due date of furnishing of the return | Documentary requirements for claiming input tax credit | Apportionment of credit for goods or services used partly for business purpose and partly for other purposes | How to claim credit by a banking co. / financial institution | ITC claim in respect of motor vehicles, food and beverages, rent-a-cab etc. | ITC entitlement on sale, merger, amalgamation, lease or transfer of a business | Matching of claim of ITC

Unit 6: General Procedures

When a person is liable for registration | When a person is not liable for registration | When registration is compulsory | How to apply for registration | Registration in case a person has multiple business verticals within a state | Special provisions relating to casual and Non-resident taxable person | How to amend the registration certificate | Procedure for cancellation of registration

Who can issue Tax Invoice | How to prepare tax invoice | Issuance of tax invoice in case of continuous supply of services | Issuance of tax invoice where the goods being sent or taken on approval for sale or return | Contents of tax invoice | When to issue tax invoice | When to issue debit and credit notes | When to issue supplementary tax invoice | ISD invoice in case of Input Service Distributor | Cases where issuance of tax invoice is not required

Records to be maintained | Period of retention of accounts

Filing of Returns | Form and manner of furnishing outward and inward supplies | Form and manner of submission of monthly return | Submission of return by non-resident taxable person | How to file Annual Return | When late fee is charged

How to pay tax | Electronic Credit Ledger | Electronic Cash Ledger | Interest on delayed payment of tax | TDS & TCS

Unit 7: Transitional Provisions

Migration of existing taxpayers | Carry forward of Cenvat Credit | When credit is not allowed | Unavailed cenvat credit in respect of capital goods | Cenvat credit in respect of inputs held in stock, semi-finished and finished goods | Return of Duty paid goods | Transitional provisions relating to Job Work | Credit distribution by ISD | Branch Transfer | Goods sent on approval basis

Unit 8: IGST Act

Important Definitions | When IGST is levied | Determination of inter-state supply | Determination of intra-state supply | How to determine the place of supply | Place of supply of goods imported into or exported from India | Zero rated supply | Apportionment of tax | Transfer of ITC

Unit 9: Featured Segment

Composition Scheme | Job Work | Reverse Charge | Input Service Distributor | Discount | Composite & Mixed Supply | Electronic Commerce | Works Contract | Construction Services | Renting | Leasing

Unit 10: Industry Specific Analysis

IT | FMCG | E-Commerce | Telecom | Automobiles | Media | Insurance | Manufacturing

Unit 11: GSTN

About GSTN | Enrolment of existing taxpayers | Hands on practice with live examples | GST Suvidha Provider

Books Recommended:

1. Professional's Guide to GST – Abhishek A Rastogi, LexisNexis
2. Basics of GST – Nitya Tax Associates, Taxmann

3. GST Ready Reckoner – V S Datey
4. Handbook of GST in India – Rakesh Garg

Paper 2	DSE-1 (Group-A)	Credit 6
Paper 3	DSE-2 (Group-A)	Credit 6
Paper 4	SECTOR SKILL ELECTIVES	Credit 4

SEMESTER-VI

Paper – 1	<u>AUDITING AND CORPORATE GOVERNANCE</u>	Credit: 6
	Code: BCOR3201	

Course Objective:

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Course Contents:

- Unit 1: Introduction**
Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.
- Unit 2: Audit of Companies**
Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013
- Unit 3: Special Areas of Audit**
Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;
- Unit 4: Corporate Governance**
Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance
- Unit 5: Business Ethics**
Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement
- Unit 6: Corporate Social Responsibility (CSR):**

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

Books Recommended:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)

Paper : 2	DSE-3 (Group-B)	Credit: 6
Paper : 3	DSE-4 (Group-B)	Credit: 6
Paper 4	SECTOR SKILL ELECTIVES	Credit 2
