

NEW EDUCATION POLICY (NEP)

**NOWGONG COLLEGE
(AUTONOMOUS)**



SYLLABUS

DEPARTMENT OF COMMERCE

**Learning Outcomes-based Curriculum Framework (LOCF)
of
Undergraduate Programme**

**BACHELOR OF COMMERCE
(B.Com.)**

(Effective from Academic Year 2023-24)

Syllabus Approved in Academic Council
Nowgong College (Autonomous)

Sl. No.	Contents	Page No.
1.	Introduction to Programme	
2.	Programme Structure	
3.	Alignment with CBCS	
4.	Details of the Programme	
5.	Semester-wise placement of Courses	
6.	Graduate Attributes	
7.	Teaching Learning Process	
8.	Teaching Pedagogy	
9.	Assessment Methods/Evaluation Scheme	

1. Introduction to Programme

B. Com is a two-year postgraduate program with specialization in Accounting, Finance and Management. The programme fosters the students to get both theoretical and Practical knowledge in the business area which incorporates Accounting, Commerce, Marketing, Management, Finance, Economics, and Business Environment. Makes students industry ready and develop various managerial and accounting skills for better professional opportunities at different administrative and corporate abilities. Also, it will develop entrepreneurial skills among learners.

2. Programme Structure

The B. Com is a four-year programme divided into four semesters. A student is required to complete 176 credits for the completion of programme and the award of degree.

Structure of Syllabus of Commerce, UG & PG model framework for NEP-2020

COURSE AND CREDIT STRUCTURE

Semester	MAJOR (Maj) (Compulsory for all)	MINOR (Min) (Compulsory for all)	INTERDISCIPLINARY (Interdisciplinary)	AEC (Compulsory for all)	SEC (Compulsory for all from basket of papers)	VAC (Compulsory for all)	SUMMER INTERNSHIP	RESEARCH PROJECT/ DISSERTATION	TOTAL CREDIT
1 ST (Compulsory for all Specialization)	FIAC-MAJ-1014 (Financial Accounting)	BULA-MIN-1014 (Business Law)	CUAF-IDC-1014 (Current Affairs)	MIL ASSA/ HIND/BEN G -AEC-1012	FIED-SEC-1014 (Financial Education)	CVAC-UNIN-1012 (Understanding India) Or MOOCs-1012	---	---	22
						CVAC-ENST-1012 (Environmental Studies)			
2 ND (Compulsory for all Specialisation)	COAC-MAJ-2014 (Corporate Accounting)	COLA-MIN-2014 (Corporate Law)	PEDE-IDC-2014 (Personality Development)	MIL ASSA/ HIND/BEN G -AEC-2012	ENSU-SEC-2014 (Entrepreneurship & Start up)	CVAC-DTS-2012 Or MOOCs/2012	---	----	22
						CVAC-YOGA -2012			
CERTIFICATE AFTER 1 YEAR									
3 RD (Compulsory for all Specialisation)	ITLP-MAJ-3014 (Income Tax Law & Practice)	COAB-MIN-3014 (Computer Application in Business)	GQAP -IDC-3014 (General Quantitative Aptitude)	ENGL-AEC-3012	ECOM-SEC-3014 (E-COMMERCE)	----	---	----	22
	INSM-MAJ-3024 (Investing in Stock Market)								
4 TH ((First	BUEC-MAJ-4014 (Business Economics	BUST-MIN-							

Two Major papers Compulsory for all & remaining two Major papers from each specialisation)	INBU-MAJ-4024 International Business	4014 (Business Statistics)	-----	ENGL-AEC-4012	-----	-----	-----	----	22
	Specialisation :								
	Accy. and Finance: COAC-MAJ-4034A (Cost Accounting) IFSY-MAJ-4044A (Indian Financial System)								
	Management: MAPA-MAJ-4034B (Management Principle Application) ADVE -MAJ-4044B (Advertising)								

DIPLOMA AFTER 2 YEARS

5TH (Compulsory for all Specialisation)	AUDI-MAJ-5014 (Auditing)	REMA-MIN-5014 (Retail Management)	----	----	----	----	COMM-INTE-5012 (COMMERCE INTERNSHIP)	----	22
	INRM-MAJ-5024 (Insurance & Risk Management)								
	COMA-MAJ-5034 (Cost & Management Accounting)								
	COBE-MAJ-5044 (Consumer Behaviour)								
6TH (First Two Major papers Compulsory)	PRMA-MAJ-6014 (Principles of Marketing)	HURM-MIN-6014 (Human Resource Management)	-----	----	-----	----	-----	----	22
	IGST-MAJ-6024 (Indian Goods & Service Tax)								
	Specialisation :								

<p>ory for all & remaining two papers from each specialisation and Field based project for all specialisation</p>	<p>Accy: ADMA-MAJ-6034 A (Adv. Management Accy.) ADFA-MAJ-6044 A (Adv. Financial Accy.)</p>								
	<p>Finance: FTAN-MAJ-6034 B (Financial Technology and Analytics) MOBO-MAJ-6044 B (Modern Banking Operation)</p>								
	<p>Mgmt: CURM-MAJ-6034 C (Customer Relationship Mgt.) IRLL –MAJ-6044 C (Industrial Relation & Labour Laws)</p>								
	<p>Field based learning project for All Specialisations: COMM-FBLP-6052 (COMMERCE FIELD BASED)</p>								
DEGREE AFTER 3 YEARS (WITH MAJOR/MINOR)									
<p>7TH (First</p>	<p>BUEN-MAJ-7014 (Business Environment)</p>	<p>FIMA-MIN-7014</p>	<p>----</p>	<p>----</p>	<p>-----</p>	<p>REET- VAC-7012</p>			<p>22</p>

one Major paper Compulsory for all & remaining two papers from each specialisation	Specialisation : Accy: COFR-MAJ-7024 A (Corporate Fin. Reporting) ADCA-MAJ-7034 A (Adv. Corporate Accy.)	(Financial Management)				(Research Ethics)	REME- MAJ-7044 (Research Methodology)	
	Finance: INMA-MAJ-7024 B (Investment Mgt.) RUMF-MAJ-7034 B (Rural & Micro Finance)							
	Mgmt: MACS-MAJ-7024 C (Mgt. Control System) DIMA –MAJ -7034 C (Digital Marketing & Advertising)							
8TH (Compulsory for all Specialisation *)	SEMA-MAJ-8014 (Service Marketing)	ORBE-MIN-8014 (Organisation Behaviour)	----	----	----	INPR-VAC-8012 (Intellectual Property Rights)	COMM-DISS-80112 *(<u>Dissertation for Research Degree</u>) Or/ *Degree with Honours Course BUET-MAJ-8024 (Business Ethics) BUPA-MAJ-8034 (Business Policy Analysis) OPRB-MAJ-8044 (Operation Research in Business)	22
DEGREE AFTER 4 YEARS (WITH HONOURS/BY RESEARCH)								176

NOWGONG COLLEGE (AUTONOMOUS)

NAGAON, ASSAM

Syllabus for Humanities

(1ST - 8th) Semester

Bachelor of Commerce

UNDER NEP 2020

PROGRAMME OUTCOMES

Program Outcomes (P0)

PO1 – To enables students to get both theoretical and Practical knowledge in the business area which incorporates Accounting, Commerce, Marketing, Management, Finance, Economics, and Business Environment.

PO2 – To develops relational, communicational abilities and inculcate confidence to face challenges and difficulties of the corporate world. It will also enhance the capacity of dynamism Professionalism of the students at individual and group levels.

PO3- To makes students industry ready and develop various managerial and accounting skills for better professional opportunities at different administrative and corporate levels. Also it will develop entrepreneurial skills among learners.

PO4 - After finishing their graduation students build up an exhaustive comprehension of the essentials in Commerce and Finance. Learners can also venture into various Managerial positions, Accounting areas, Banking Sectors, Finance Professionals, Auditing, Marketing Executive, Teaching, Capital Market professionals, Government Employment etc.

PO5 - Enables learners to prove themselves in different Professional examinations like CA, CMA, CS, CFA, and competitive examination like CAT, GRE, GMAT and Civil Services Examination, Banking Examinations etc.

1st Semester
PAPER TITLE: FINANCIAL ACCOUNTING
(MAJOR COURSE) Paper Code: FIAC-MAJ-1014
PAPER CREDIT: 04 (3T+1P)
Total No. of Lectures: 60=45+15 (L+P) Total marks= 100 (T60+P 20 + IA20)
All the units carry equal marks

Objective: The objective of this paper is to help student acquire the conceptual knowledge of financial accounting and to impart skill for recording various kinds of business transaction.

Course Learning Outcomes

The course will enable the student to understand the theoretical framework of accounting. It will also help them learn about the application of computer in recording business transaction and have a practical knowledge to record business transaction.

Besides, they will also be able to understand the accounting treatment of depreciation .Apart from this the course will make them learn accounting for hire purchase and installment purchase system along with branch accounts. They will be able to develop the skill of preparation of trading, profit and loss account and balance sheet of business entities.

Course Contents:

Unit – I: THEORETICAL FRAMEWORK

- i. Accounting Information System (AIS), Users of Financial Accounting Information, Qualitative Characteristics of Accounting Information, Functions, Advantages and Limitations of Accounting, Branches of Accounting, Bases of Accounting: Cash basis, Accrual basis of accounting and Mixed or hybrid bases of accounting.
- ii. The nature of financial accounting principles: entity, money measurement, going concern, cost, accrual, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Accounting Standards: concepts, needs and objectives, procedure for issuing accounting standards in India, Salient feature of First-Time Adoption of Indian Accounting Standard Ind AS 101, Salient feature of Indian Accounting Standard Ind AS 1,2,16 and AS 9. International Financial Reporting Standards (IFRS), Needs and Procedure of Issue of IFRS.

Unit – II : BUSINESS INCOME & FINAL ACCOUNTS

- i. Measurement of Business Income- Net income. Application of accounting period, continuity doctrine and matching concept. Objectives of measurement. Revenue recognition: recognition of expenses.
- ii. Accounting for 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.

iii. Preparation of financial statements of non-corporate business entities: sole proprietorship and partnership firms.

Unit III: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS

Meaning of Not-for-Profit Organization; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Unit-IV: HIRE PURCHASE AND INSTALMENT PURCHASE SYSTEM

- i. Accounting for Hire Purchase and Instalment Systems:** Meaning, Features, Advantages and Disadvantages of Hire Purchase and Instalment Purchase Systems, Rights of Hire Purchaser and Hire Vendor. Journal Entries and preparation of ledger accounts excluding default and repossession.
- ii. Accounting for Branches:** Meaning, Needs and objectives of Branch Accounting, Maintenance of Accounts of Dependent Branch and their accounting treatment (only debtors system and stock and debtors system).

Practical/ Presentation/ Field Visit.... Computerized Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account and Balance Sheet.

N.B. Any revision of relevant Indian Accounting standard would become applicable immediately.

Suggested Readings:

1. Financial Accounting Bhushan Kumar Goyal, H.N Tiwari, Taxman Publications
2. Financial Accounting I: Revised 2e (Cu), Mukherjee, Oxford University Press
3. D N Maheshwari, Dr Suneel K Maheshwari, CA Sharad K Maheshwari. Financial Accounting .Vikas Publication
4. Mukherjee. A & Hanif. M. Financial Accounting. Tata McGraw Hill Education.
5. Advance Accounts,- M.C.Shukla, T.S.Grewal, S.C. Gupta, Schand Publications.

1st Semester

PAPER TITLE: BUSINESS LAW

(MINOR COURSE) Paper Code: BULA-MIN-1014

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

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

LEARNING OUTCOME: It will provide a brief idea about the frame work of Indian business law and familiarizes the students with case law studies related to business law. It will develop knowledge on contract, various types of contracts, and the concept of sale of goods, Partnership laws.

Contents:

Unit 1: The Indian Contract Act, 1872

(A) General Principle of Law of Contract

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

(B): Specific Contract

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

Unit 2: The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 3: Partnership Laws

A. The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

B. Limited Partnership Laws

The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners

e) Incorporation Document

f) Incorporation by Registration

g) Partners and their Relationship

Unit 4: Competition Act, 2002 and Consumer Protection Act, 2019

Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;

Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

Practical/ Presentation/ Field Visit....

Suggested reference books:

1. B. B Dam, R. N Choudhury, Rajdeep Nag, Leena B. Dam, Business Law, Gayatri Publication.
2. Joy Dhingra, Business Law, Kalyani Publishers
3. K.C Garg, V. K Sareen, Mukesh Sharma and R. C Chawla, Business Law, Kalyani Publication
4. P. K Pandey, Business Law, Mahaveer Publication

Latest edition of text books may be used.

1st Semester
(Interdisciplinary Course)
Course Code: COMM-IDC-1014 (CA)
PAPER TITLE: CURRENT AFFAIRS (CA)
Credits: 4 (03T + 01 IA/P)

Lecture – (45L + 15P)

Total marks: 100 (60T +20IA + 20P)

All the units carry equal marks

Objectives:

- Learners will be able to identify and explain key current events in India and the world.
- Learners will be able to evaluate different perspectives on current events and form their own informed opinions.
- Learners will be able to communicate effectively about current events in writing and in speech.
- Learners will be able to stay informed about current affairs and participate in civic discourse.

Learners Outcome: Students will be able to gain a comprehensive understanding of current events in India and around the world. Students will be able to analyze and interpret current events in a critical and informed way. Moreover, it will develop strong research skills to stay up-to-date on current affairs. Be able to communicate effectively about current affairs in a variety of formats, including writing, speaking, and visual presentations. Additionally, it will develop an appreciation for the importance of current affairs in a globalized world.

CONTENTS

Theory

Unit-I: World Knowledge System

International Resolutions, Conventions, legislations, and Agreements, international organizations, groupings, and initiatives, Defense Exercises, Important United Nations Organizations, Infrastructure and Energy, Land Reforms and Agriculture Country Names and Capitals Top 10 Longest Rivers in the World, Countries and their National Sports, Smallest Countries List 7 Wonders of the World Neighboring Countries of India, Organizations & Headquarters, 7 Continents 7 Continents and 5 Oceans European Countries, Nobel Prize Winners List, Asian Countries, G20 Countries.

Unit II: India's Knowledge System

Indian States and Capitals, Largest & Smallest States in India, National Parks in India, Wildlife Sanctuaries in India, Top 10 Longest Rivers in India Top 10 Longest Highways in India, List of Waterfalls in India, List of National Peaks in India, Top 10 Longest Bridges in India Neighboring Countries of India, Folk Dances in India, Dams in India, National Symbols of India, National Animal of India, National/Official Languages in India, National Tree of India, List of High Courts in India, Union Territories of India, List of Indian State Animals, List of Indian State Birds, List of Indian State Flowers, Agneepath Scheme, Freedom Fighters of India, Women Freedom Fighters of India, List of Prime Ministers of India List of Indian Presidents, List of RBI Governors, Indian Constitution

State Chief Minister and Governor List (Current), Bharat Ratna Award Winners List, Famous Temples in India, Tiger Reserves in India, Indian Nobel Prize Winners List, Dada Saheb Phalke Award Winners.

Unit-III: Indian Economy

Fiscal and Monetary Policies, GDP Growth and Economic Indicators, Banking and Financial Sector Reforms, Sector-Specific Policies (Agriculture, Manufacturing, Services), Infrastructure Development Projects, Recent Economic Policies, Government Initiatives, Economic Indicators Such As GDP Growth Rate, Inflation Rate, Unemployment Rate, and Indices Like The Consumer Price Index (CPI) and Wholesale Price Index (WPI), PPI and Other Indices, International Trade Agreements, Budgetary Allocations, Issues Impacting the Economy such as Inflation, Unemployment, Poverty Alleviation, and Sustainable Development Goals

Unit IV: Indian Polity

Constitution of India and Its Features, framework Highlighted Recently, Recent Judicial Pronouncements and Landmark Judgments, Elections, Election Reforms and Electoral Processes, Centre-State Relations and Federalism, Administrative Reforms on Transparency, Accountability, and Good Governance Initiatives, Role of Constitutional Bodies (Election Commission, CAG, Etc.), Significant Judicial Verdicts, Government Bills and Policies, Local Governance Initiatives, Fundamental Rights of the Indian Constitution, Lok Sabha and Rajya Sabha. Fundamental Duties of the Indian Constitution, Schedules of Indian Constitution, Miscellaneous

Practical/ Presentation: Topics to be selected based on course contents of the theory

Suggested Readings:

- 1. General Knowledge by Manohar Pandey.**
- 2. Manorama English Yearbook Lastest**
- 3. Current Affairs Yearly by Arihant Experts**

1st Semester

PAPER TITLE: FINANCIAL EDUCATION

(SKILL ENHANCEMENT COURSE) Paper Code: FIED-SEC-1014

PAPER CREDIT: 04(03 T+01 IA/P)

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

Objective: The course aims to offer an integrated approach to understand the concepts and applications of financial planning.

Learning Outcomes: After completion of the course, learners will be able to:

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance;
6. Select instrument for investment in shares.

COURSE CONTENTS:

Unit 1: Introduction

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Unit 2: Banking Services

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, KYC norms; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Unit 3: Financial Services from Post Office

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Unit 4: Protection and Investment Related Financial Services

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies.

Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

Practical/ Presentation/ Field Visit....

Practical Exercises:

The learners are required to:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.

Suggested Readings:

Avadhani, V. A. (2019). *Investment Management*. Mumbai: Himalaya Publishing House Pvt. Ltd. Chandra, P. (2012). *Investment Game: How to Win*. New Delhi: Tata McGraw Hill Education.

Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.

Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: Universe Company.

Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.

Zokaityte, A. (2017). *Financial Literacy Education*. London: Palgrave Macmillan.

Latest edition of the text books should be used.

2nd Semester

PAPER TITLE: CORPORATE ACCOUNTING

(Major Course) Paper Code: COAC-MAJ-2014

PAPER CREDIT: 04

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

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

LEARNING OUTCOMES: This paper can provide conceptual clarity about the techniques to prepare financial statements of companies and Cash Flow Statements along with accounting treatment of various situations viz.valuation of shares, debentures,and amalgamation and accounting holding companies.

CONTENTS:

Unit - I: Final Accounts

Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments.

Unit - II Incentive Equity, Buy Back, and Valuation of shares and goodwill:

- i. **Incentive Equity:** Right and Bonus Shares – Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment.
- ii. **Buy back of shares:** Meaning, Provisions of Companies Act, 2013 and Accounting Treatment.
- iii. **Valuation of shares and goodwill:** Meaning, provision of Companies Act on Valuation of Shares and Valuation of Goodwill, Concepts and calculation: simple problem only.

Unit - III Accounting for Debentures:

Accounting Treatment, Debenture Redemption Reserve, Redemption of Debenturesand Conversion of Debentures into Shares. Deferred Tax.

Unit IV: Company Merger and Reconstruction

Concept and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction.

Meaning and objectives; Provisions as per Accounting Standard 14; Amalgamation in the nature of Merger and Purchase; Consideration for Amalgamation; Accounting Treatment for Amalgamation and preparation of Balance Sheet after Amalgamation.

Practical/ Presentation/ Field Visit....

Suggested Readings:

1. *Corporate Accounting - B.Com (Hons.) Bhushan Kumar Goyal- Taxman Publication.*
2. *Corporate Accounting (Cu)MUKHERJEEOxford University Press*
3. *Basic Corporate Accounting (B.com) K.M Bansal Taxman Publication*
4. *Corporate & Management Accounting N S Zad Taxman Publication*
5. *Fundamentals of CorporateAccountingS. N. Maheshwari et al -, Vikash Publishing House*
6. *Corporate Accounting- Maheswari and Maheswari*
7. *Corporate Accounting -K. R. Das & K. M. Sinha.*
8. *Advanced Accounts. S. Chand & Co., New Delhi. M.C.Shukla, T.S. Grewal and S.C.Gupta.*
9. *Introduction to Corporate Accounting-Tulsian and Tulsian, Schand Publications*
10. *V. K. Saxena Advanced Accounting - Sultan Chand & sons.*
11. *B. B. Dam, H C Gautam and others, Corporate Accounting, Gayetri Publications, Guwahati*

2nd Semester

PAPER TITLE: CORPORATE LAW

(Minor Course) Paper Code: COLA-MIN-2014

PAPER CREDIT: 04

Total No. of Lectures: 60=45+15 (L+T)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

OBJECTIVES: 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.

LEARNING OBJECTIVES: Student will be able to demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions. It will also help to understand the use of the memorandum of association and article of association in a company and use of dividend and accounts audit in a company.

Contents:

Unit 1: Introduction

Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts; Meaning and characteristics of a company; Lifting of Corporate Veil; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant and producer company; association not for profit; illegal association; formation of a company, online filing of documents, promoters, their legal position, pre-incorporation contract; online registration of a company.

Unit 2: Documents and Shares

Memorandum of Association, Article of Association, Doctrine of constructive notice and indoor management, Doctrine of Ultra vires, Prospectus, Shelf-Prospectus and Red herring prospectus, misstatement in prospectus, Book-building, issue, Sweat equity, ESOPs, transmission and transfer of shares, Membership of a company.

Unit 3: Management and meetings

Director, Classification of directors, women directors, independent director, small shareholders' director; disqualifications, removal, Director Identity Number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager, Whole time director.

Meeting: Meaning of meeting, types of meeting, meeting of Shareholders and Board of Directors; convening and conduct of meetings, requisites of a valid meeting, Resolutions, 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:

Meaning, provisions relating to payment of dividend, Company Audit-auditor's qualification and disqualification. Auditor's appointment and removal, provisions relating to Books of Account, provisions relating to Audit, Rotation of auditors, Auditors' Report and power, Secretarial Audit.

Winding up: Concept and modes of winding up.

Insider Trading, Whistle Blowing: Insider trading; meaning and legal provisions; Whistle blowing: concept and mechanism.

The Depositories Act 1996- Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Practical/ Presentation/ Field Visit....

Suggested reference books:

1. B. B. Dam, R. N. Choudhury, Rajdeep Nag, Leena B. Dam Gayatri Publications
2. K. C Garg, Vijay Gupta, Joy Dhingra, Corporate Law, Kalyani Publisher

Practical Exercises:

The learners are required to:

1. identify trigger moments for various emotions.
2. spend 15-30 minutes on self -reflection.
3. role playing exercises for attitude creation, confidence building exercises.
4. analyse the case studies to understand the dynamics of Personalities.
5. mock interviews/ drills, delivering monologue.
6. presentation on eminent personalities.

Suggested Textbooks:

- Enhance your employability: A Practical manual to career planning, interview process and group discussion- Dr. V. K Verma & Prof. N. K Chadha.
- Understanding Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing).

Suggested Readings:

- Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
- Effective Business Communication – H.Murphy.
- Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
- Hurlock Elizabeth B Personality Development Tata Mcgraw Hill New Delhi.
- Mitra Barun(2016). Personality development and soft Skills.Oxford University Press.
- Personality Development and Career management: By R.M.Onkar (S Chand Publications).
- Personality Development and Career management: By R.M.Onkar (S Chand Publications).
- Seven Habits Of Highly Effective People – Stephen Covey.
- Social Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing).
- Three Basic Managerial Skills For All – Hall Of India Pvt Ltd New Delhi.
- Wehtlel David A and Kin S Kemerron – Developing Managerial Skills – Pearson Education New Delhi.
- Life Skills for Success, Alka Wadkar, Sage Textbook
- You Can Win – Shiv Khera.

Note: Learners are advised to use the latest edition of readings.

2nd Semester

PAPER TITLE: ENTREPRENEURSHIP AND START UPS

(SKILL ENHANCEMENT COURSE) Paper Code: ENSU-SEC-2014

PAPER CREDIT:04 (03 T+01 P)

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

Objective:

- i). The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.
- ii). To create an awareness on various Entrepreneurship Development Programme
- iii). To enable them to understand project formulation and implementation of ideas into business.

Learning Outcomes

Student will able to understand the basic development of entrepreneurship as a profession. They will have a basic knowledge of human resource management for small business. It will able to identify and implement systems for collecting and analyzing information to monitor the performance of a new firm and student will able to understand the differences between an entrepreneurial venture and an ongoing business operation

CONTENTS:

UNIT 1: INTRODUCTION

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, social entrepreneurship and concept of micro, small and medium enterprises

UNIT 2: PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP.

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, and venture capital.

UNIT 3: SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions. Mobilising resources for start-up, Basic start-up problems.

UNIT 4: ENTREPRENEURSHIP ECOSYSTEM

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

***Practical/Presentation for 20 Marks**

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyze and interpret **case study** on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.

SUGGESTED READINGS:

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
2. Rajeev Roy, Entrepreneurship. Oxford University Press
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
5. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi:Prentice-Hall of India.ISBN-81-203-1690-8.

3rd Semester

PAPER TITLE: INCOME TAX LAW AND PRACTICE

(MAJOR COURSE) Paper Code: ITLP-MAJ-3014

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

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

Learning Outcomes: To introduce the basic concept of Income Tax and in order to familiarize the different know-how and heads of income with its components. It will help to build an idea about income from house property as a concept and it will also give more idea about the income from business or profession. It will also help students to know Various Tax Procedure and keep an Updates with Current Taxation Policies.

Unit 1: Introduction

Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income. Residential status; Scope of total income on the basis of residential status Exempted income under section 10.

Unit 2: Computation of Income under Salaries

Income of other persons included in assessor'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 and a firm; Five leading cases decided by the Supreme Court

Unit 3: Computation of Income under different heads

Income from house property, Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4: Preparation of Return of Income Practical Lab

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses, Permanent Account Number (PAN).

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Bandopadhyaya, Taxation I (Cu) Oxford University Press
3. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Journals

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

Software

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

3rd Semester

PAPER TITLE: INVESTING IN STOCK MARKET

(Major Course) Paper Code: INSM-MAJ-3024

PAPER CREDIT: 04

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently.

LEARNING OUTCOMES: Aiming to enable the students to get the Know-how of corporate finance in its wide aspects. It will create an interest in investment habit keeping its wide scope and introduce the concept of Capital Market. It will also familiarize the students with the concept Stock Analysis and Valuation and Mutual Fund and equip the students with details about Portfolio analysis and Construction.

Contents

Unit I: Investing Fundamentals

Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information; Stock exchanges in India; BSE, NSE, MCX, Buying and selling of stocks: using brokerage and analysis recommendations.

Unit II: Stock Analysis and Valuation

Online trading stock. Understanding stock quotations, types and placing of order. Risk its valuation and mitigation. Analysis of the company; financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Stock valuation, using ratios like PF ration PEG ratio and price revenue ratio.

Unit III: Investing in Mutual Funds

Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value. Types of Mutual Funds; Open ended, closed ended, equity, debt, hybrid, money market. Load vs no load funds. Factors affecting choice of mutual funds CRISIL Mutual Fund Ranking and its Usage.

Unit IV: Understanding Derivatives

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: how Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency, derivatives and its trading.

Suggested Readings:

1. Gitman and Joehnk, Fundamentals of Investing, Pearson.
2. Madura, Jeff, Personal Finance, Pearson.
3. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.
4. Damodaran, Aswath, Investment Valuation Tool and Techniques for Determining.

3rd Semester

PAPER TITLE: COMPUTER APPLICATIONS IN BUSINESS

(Minor Course) Paper Code: COAB-MIN-3014

PAPER CREDIT: 04

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

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

Learning Outcomes: It prepares students to use application software to solve business problems and increase efficiency in the workplace. It serves other academic departments by offering specific software courses and instruction to support their needs. The goal of the program is to help students compete in today's world of technology and achieve success in computer-related occupations in whatever field they choose to pursue

Unit 1:Word Processing

10 Lectures, Practical Lab 4

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.

Unit 2:Preparing Presentations

10 Lectures, Practical Lab 3

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications

12 Lectures, Practical 4

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing,and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Dateand Time, Lookup and reference, Database, and Text functions.

Unit 4: Creating Business Spreadsheet & Database Management System

13 Lectures, Practical Lab 4

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, Managing the data records of Employees, Suppliers and Customers.

Note:

1. The General Purpose Software referred in this course will be notified by the Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. Teaching arrangement need to be made in the computer Lab
3. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

Suggested Readings:The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

3rd Semester
(Interdisciplinary Course)
Paper Code: COMM-IDC-3014
PAPER TITLE: GENERAL QUANTITATIVE APTITUDE (GQAP)
Credits: 4 (03 T + 01 IA/P)
Lecture – (45L + 15P) Total marks: 100 (60T +20IA+20P)
All the units carry equal marks

Objective: The course aims to provide in-depth information about numerical aptitude. The objective of this course is to familiarize the students with the basic Financial mathematics tools, with an emphasis on applications to business and economic situations.

Learning Outcomes: After completion of the course, learners will be able to:

1. Gather a detailed understanding about numerical aptitude, ability, types etc.
2. Here, we provide you with the standard quality of numerical aptitude questions for Engineering, Law, Accountancy, Finance, Marketing, Banking, SSC, UPSC, etc
3. Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money;
4. Learn about various skills for employability and enhance practical applicability.

Course Contents:

Unit 1: Introduction to Numbers

Numbers, LCM and HCF , Work and Wages, Pipes and Cisterns, Time Speed Distance , Trains, Boats, and Streams, Percentage, Algebra, Average, Age, Clocks, Calendars, Height and Distances, Coding-Decoding, Race, Simplification and Approximation, Time and Work, Permutation and Combination,

Unit 2 : Mathematics of Finance. - I

- a) Concept of simple and compound interest. Solution of related problems.
- b) Rates of interest-nominal, effective and their inter-relationships in different compounding situations.
- c) Compounding and discounting of a sum using different type of rates.
- d) Types of annuities: ordinary, due, differed, continues, perpetual their future and present values using different types of rates of interest. Depreciation of Assets. Definition of sinking fund (General annuities to be excluded).

Unit 3 : Mathematics of Finance. - II

a) Profit, Loss and discount.

b) Arithmetic, Geometric and Harmonic Progression (AP GP and HP)-Basic ideas of A.P. G.P and H.P. Example on commercial application to AP GP and HP only.

c) Ratio and proportion- Finding the missing term of the proportion, amount distribution and merging of two ratios in one. Ratio & Proportion in Partnership,

d) Concept of mixture and its examples. Mensuration 2D, Mensuration 3D, Logarithms, Probability, Geometry, Data Interpretation

Unit-4 : Linear Programming

Introduction – Concepts of LPP, Formulation of linear programming problem (LPP).Graphical solution to LPP involving not more than two variables.

Suggested Readings :

1) Singh J.K. Business Mathematics.Himalaya Publishing House.

2) Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance McGraw Hill Education.

3) Aggarwal, R.S., Quantitative Aptitude, S. Chand.

4) Text Book of Business Mathematics, PadmalochanHazarika, S. Chand

5) M. Tyra, Magical books on quicker Maths, BSC Publishing Co. Ltd.

3rd Semester

PAPER TITLE: E- COMMERCE

(SKILL ENHANCEMENT COURSE) Paper Code: ECOM-SEC-3014

PAPER CREDIT:04 (03 T+01 P)

Total No. of Lectures: 60= 45+15(L+T/P)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

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

Learning Outcomes:It Makes learners understand the fundamentals of services, and plans regarding various strategies to increase service and trends in services. Imparts knowledge related to retail changes in India with global perspective and converses on problems and prospects in retailing. Furnishes details regarding BPO, KPO and various e-commerce activities focusing on logistics

Contents

Unit 1: Introduction:

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption:

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e- security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking,sniffing, cyber-vandalism etc.), technology solutions(Encryption, security channels of communication, protecting networks and protecting servers and clients), IT Act 2000 and Cyber Crimes

Unit 3: E-payment System:

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 4: On-line Business Transactions:

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services(financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Note:

1. There shall be 2 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab
2. Latest edition of text books may be used.

Suggested Readings

1. Kenneth C. Laudon and Carlo GuercioTraver, E-Commerce, Pearson Education.
2. DavidWhiteley,E-commerce: Strategy, Technology andApplications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed.,McGraw Hill Education
4. PT Joseph, E-Commerce: An Indian Perspective, PHILearning
5. KK Bajaj and Debjani Nag, E-commerce, McGraw HillEducation
6. TN Chhabra, E-Commerce, DhanpatRai& Co.
7. SushilaMadan, E-Commerce, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, DhanpatRai& Co.

4th Semester

PAPER TITLE: BUSINESS ECONOMICS

(MAJOR) Paper Code: BUEC-MAJ-4014

PAPER CREDIT: 04

Total No. of Lectures: 60=45+15 (L+P/T)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

Objective: The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Examine how different economic systems function and evaluate implications of various economic decisions;
2. Examine how consumers try to maximize their satisfaction by spending on different goods;
3. Analyze the relationship between inputs used in production and the resulting outputs and costs;
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;
5. Examine various facets of pricing under different market situations.

COURSE CONTENTS:

Unit 1: Basic Concepts

Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

Unit 2: Elasticity of Demand & Demand Forecasting

Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting

Unit 3: Production and cost

Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, Isocost lines, optimal combination of resources, the expansion path, returns to scale.

Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

Unit 4: Pricing & Market Aspect of Business Economics

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. Price determination and equilibrium of firm in different market situations; Factor pricing.

National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

Practical/ Presentation/ Field Visit....

Practical Exercises:

The learners are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;

Suggested Readings:

Ahuja, H. L. (2019). *Theory of Micro Economics*. New Delhi: Sultan Chand Publishing House.

Koutsoyannis, A. (1975). *Modern Microeconomics*. London: Palgrave Macmillan.

Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.

Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.

Kennedy, M. J. (2010). *Micro Economics*. Mumbai: Himalaya Publishing House.

Seth, M. L. (2017). *Micro Economics*. Agra: Lakshmi Narain Agarwal Educational Publishers.

Relevant study material of ICAI: www.icai.org.

Note: Learners are advised to use latest edition of text books.

4th Semester
PAPER TITLE: INTERNATIONAL BUSINESS

(Major Course) Paper Code: INBU-MAJ-4024

PAPER CREDIT: 04 (03T+01 IA/P)

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Learning Outcomes: After completing the course, the learners will be able to:

1. Explain the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment (including various modes of entry);
2. Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration and explain the concept of Balance of payment account and its components;
3. Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF, and World Bank;
4. Assess international financial environment, and basic features of the foreign exchange market – its characteristics and determinants;
5. Examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues

Contents:

Unit 1:

- a. Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
- b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments. Outsourcing and its potentials for India; Role of IT in international business;

Unit –II

- a. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Balance of payment account and its components.
- b. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, OPEC.

Unit –III

- a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC) .
- b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

Unit –IV

- a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ;
- b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit)

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
- 2..Rakesh Mohan Joshi, International Business. Oxford University Press.
3. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
4. SumatiVarma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business.Pearson Education.

Note: Latest edition of text books may be used.

4th Semester

PAPER TITLE: COST ACCOUNTING

Specialization papers for Accounting and Finance

(Major Course) Paper Code: COAC-MAJ-4034A

PAPER CREDIT: 04

Total No. of Lectures: 60 =45 +15(L+P/T)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose

Learning Outcomes: After completion of the course, learners will be able to:

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and service costing;
5. Apply activity-based costing for cost determination.

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 and preparation of Cost Sheet; 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, Stores ledger, EOQ, levels of Inventory

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, Methods of Costing

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Calculation of Machine Hour Rate; Treatments interest on capital, depreciation, packing expenses, bad debts, research and development expenses.

(Unit costing, Job costing, Contract costing, Process costing (including treatment of process losses, valuation of work in progress)).

Unit 4: Book Keeping and Activity Based Costing in Cost Accounting

Integral and non-integral systems; Reconciliation of cost and financial accounts, Activity Based Costing (ABC) Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC – resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry

Suggested Readings:

Cost Accounting Ravi M. Kishore Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.

J. K. Mitra Cost and Management Accounting I, Oxford University Press

Arora M.N. Cost Accounting: Principles & Practice, 12th Edition Vikas Publishing House

Hanif Modern Cost And Management Accounting HE Business & Economic. McGraw Hill Publishing Co.

Cost Accounting Text and Problems, 1/e. Author : M C Shukla, T S Grewal & M P Gupta.

Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.

Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Latest edition of the books should be used.

4th Semester
PAPER TITLE: INDIAN FINANCIAL SYSTEM
(Major Course : Accounting & Finance Group)

Paper Code: INFS-MAJ-4044 A

PAPER CREDIT: 04 (3T+1 IA/P)

Total No. of Lectures: 60=45+15 (L+TU/P) Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: The course aims to provide learners an overview of financial System & financial services in India.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the functions of merchant banking;
2. Assess the credit rating process and methodology;
3. Explain the use of hire purchase and leasing business;
4. Describe the functioning of mutual funds and venture capital industries;
5. Explain factoring and forfaiting services

CONTENTS:

Unit 1: Introduction

An Introduction to Financial System, Components, Functions of Financial System, Financial System and Economic Development, Financial Intermediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since 1990-91. Overview of financial services in India.

Unit 2: Money Market & Capital market

Money Market & Capital Market – concept, role, components, functions and importance; Money market instruments. The Reserve Bank of India (RBI)- Structure and role; Money market operations. Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.

Unit 3: Banking Institutions & Hire Purchase

Commercial banks-classification and re-organization; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes, computation, assessment, and Impact of NPAs on Banking Sector; Conceptual Framework; Features of Hire-purchase and Credit Sale; Hire-purchase and Instalment Sale; Leasing and its types.

Unit 4: Financial Services

Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India. Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Credit Rating Agencies in India; Introduction to Mutual Fund, Venture Capital Fund and Factoring Services

Practical/ Presentation/ Field Visit....

Suggested Readings:

1. Vinod Kumar, Atul Gupta, Manmeet Kaur Bawa Financial Markets Institutions Services Taxman Publications
2. S. Bhattacharyya (2021), Indian Financial System. Oxford University Press
3. Punithavathy Pandian Financial Services and Markets, S.Chand Publication.
4. Machiraju, H. R. (2010). Indian Financial System. New Delhi: Vikas Publishing House
5. Khan, M. Y. (2021). Indian Financial System. New Delhi: Tata McGraw Hill Education.
6. L.M. Bhole (2019), Financial Institutions & Markets. New Delhi: Tata McGraw Hill Education.

4th Semester

PAPER TITLE: MANAGEMENT PRINCIPLES & APPLICATIONS

(MAJOR COURSE: MANAGEMENT GROUP)

Paper Code: MAPA-MAJ-4034B

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

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

Learning Outcomes: Assess managerial practices and choices relative to ethical principles and standards. Specify how the managerial tasks of planning, organizing, and controlling can be executed in a variety of circumstances. Determine the most effective action to take in specific situations.

Contents:

Unit 1: Introduction

a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence&Lorsch, MBO – Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value- chain, analysis, Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad.

Unit 2: Planning

- a. Types of Plan – An overview to highlight the differences
- b. Strategic planning – Concept, process, Importance and limitations
- c. Environmental Analysis and diagnosis (Internal and external environment)
- d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques.

Unit 3: Organising

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising; Network Organisation Structure

Unit 4: Staffing, Leading and Control

a. Staffing: Concept of staffing, staffing process

b. Leadership: Concept, Importance, Directing, Motivating, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.

c. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.

d. Emerging issues in Management

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D.Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, ExcelBooks
7. Peter F Drucker, Practice of Management, Mercury Books,London

Note: Latest edition of text books may be used.

4th Semester

PAPER TITLE: ADVERTISING

(MAJOR COURSE: MANAGEMENT GROUP) Paper Code: ADVE-MAJ-4044B

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+T/P) Total marks=100 (T60+P20+IA20)

All the units carry equal marks

Objective: The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Learning Outcomes: After completion of the course, learners will be able to:

1. Evaluate communication objectives behind advertising of various products and services.
2. Compare various advertising and media elements in the advertising decisions.
3. Analyse the ethical and legal issues of advertising.

Course Contents

Unit 1: Introduction to Advertising

Communication Process-basic and elements; Communication Response Hierarchy Models: AIDA Model, Hierarchy of Effects Model, DAGMAR Approach; Advertising: significance, types and objectives; Audience selection; Setting of advertising budget: determinants and major methods.

Unit 2: Message & Media Decisions

Advertising appeals; Advertising Copy: Elements of Print and Broadcast Advertisements. Major media types: merits and demerits; Factors influencing media choice; media scheduling.

Unit 3: Advertising: Effectiveness

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales effects; Pre and Post-testing techniques.

Unit 4: Organisational Arrangements

Advertising Agency: Role, types and selection Social, ethical and legal aspects of advertising in India; Role of Advertising Standards Council of India (ASCI), Recent developments and issues in Advertising.

Practical Exercises:

The learners are required to:

1. perform a content analysis of various advertising campaigns to:
 - a. identify objective of an advertisement forming part of an advertising campaign.
 - b. find out the target audience of a campaign.
 - c. prepare a report on various media options used in a campaign.
 - d. prepare a report on message strategy and copy elements used in the campaign.
2. instructor to assign a product and students to develop an advertising campaign for it.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. New York: McGraw Hill Education.
- Gupta, R. Advertising. Scholar Tech Press, Delhi.
- Kapoor, Neeru. (2022). Fundamentals of Advertising-IIInd Edition. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). Advertising and Promotions: An IMC Perspective. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). Advertising: Planning and Decision Making. New Delhi:Taxmann Publication.
- Sharma & Singh. Advertising: Planning and Implementation, 3rd ed. PHI Learning

Note: Learners are advised to use the latest edition of readings

4th Semester

PAPER TITLE: BUSINESS STATISTICS

(MINOR COURSE) Paper Code: BUST-MIN-4014

PAPER CREDIT: 04

Total No. of Lectures: 60 =45+15 (L+P/T)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

Course Objective

The objective of this course is to familiarize students with the basic statistical tools used to analyse quantitative information for business decision-making.

Course Learning Outcomes

After completing the course, the students shall be able to

1. Achieve a fair degree of expertise in comprehending statistical data, processing and analysing.
2. Get knowledge about various probability concepts and distributions and their business utility.
3. Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
4. Develop an understanding of the index numbers and their utility in daily life and stock market.
5. Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.
6. Acquire an idea about drawing of sample and calculation of their mean.

Course Contents

Unit 1: Statistical Data and Descriptive Statistics

- a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean, their Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- d. Skewness: Meaning, Measurement using Karl Pearson; Concept of Kurtosis

Unit 2: Probability and Probability Distributions

- a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability.

b. Expectation and variance of a random variable

c. Probability distributions: i. Binomial distribution: Probability distribution function, Constants, Shape, ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.

Unit 3: Simple Correlation, Regression Analysis and Index Numbers

a. Correlation Analysis: Meaning of Correlation: simple Correlation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required), Rank Correlation

b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients;

c. Meaning and uses of index numbers; Construction of index numbers: fixed and chain base.

Unit 4: Time Series Analysis & Sampling Concepts, Sampling Distributions :

a. Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear. Moving averages;

b. Sampling: Populations and samples, Parameters and Statistics, sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling)

Practical Lab 10

The students will be familiarized with software (Spreadsheet and/or SPSS) and the statistical and other functions contained therein related to

1. Formation of frequency distributions.
2. Graphical representation of data.
3. Problems based on measures of central tendency.
4. Problems based on measures of dispersion.
5. Application problems based on binomial distribution.
6. Application problems based on Poisson distribution.
7. Karl Pearson correlation co-efficient.
8. Lines of regression and regression coefficients.
9. Spearman rank correlation.
10. CPI
11. BSE SENSEX
12. NSE NIFTY

References

- Anderson, Sweeney and William. Statistics for Students of Economics and Business. Cengage
- Gupta, S.P. and Gupta, Archana. Statistical Methods. Sultan Chand and Sons, New Delhi.
- Levin, Richard, David S. Rubin, Rastogi, and Siddqui. Statistics for Management, Pearson Education. • Thukral, J.K., Business Statistics, Taxmann Publications
- Vohra, N.D. Business Statistics, McGraw Hill. Additional Resources:
- Siegel, Andrew F., Practical Business Statistics, McGraw Hill Publishing Co.
- Spiegel, M.D. Theory and Problems of Statistics, Schaum's Outline Series. McGraw Hill Publishing Co.

Note: Latest edition of text books may be used. Teaching Learning Process. This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures, supported by group tutorials, computer lab practical, open ended projects and self study.

Assessment Methods

The Assessment would include Theory examination of 60 Marks, 20 marks for practical exam and Internal Assessment of 20 marks.

Note: Latest edition of text books may be used.

5th Semester
PAPER TITLE: AUDITING

(Major Course) Paper Code: AUDI-MAJ-5014

PAPER CREDIT: 04

Total No. of Lectures: 60 (L+T/P)

Total marks=100 (T60 + P 20+IA 20)

All the units carry equal marks

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

Learning Outcomes: After completion of the course, learners will be able to:

1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company;
2. Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company;
3. Compute and analyse accounting ratios of a company;
4. Conduct fund flow and working capital analysis;
5. Conduct cash flow analysis using cash flow reporting software.

Contents:

Unit 1: Introduction

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

Unit 2: Audit Documentation and Audit Evidence

Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence

Unit 3: 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 4: Special Areas of Audit & Corporate Governance

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;

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reform, Codes & Standards on Corporate Governance

Suggested Readings:

1. ArunaJha, Auditing and Corporate Governance. Taxmann Publication.
2. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
3. PankajGarg ,Auditing& Assurance. Taxmann Publication.
4. PankajRoy,Auditing Oxford University Press
5. B N Tandon, S Sudharsnam& S SundharabahuA Hand Book of Practical Auditing, 15/e, Schand publications
6. IjiChandran&SpandanaPriya C.S. Principles And Practice Of Auditing: Vikas Publication.

5th Semester

PAPER TITLE: INSURANCE & RISK MANAGEMENT

(MAJOR COURSE) Paper Code: INRM-MAJ-5024

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

Objective: To develop on understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

Learning Outcomes: To provide an idea about risks, ways of measuring the risk and its various alternatives. It will enable the students to understand Health insurance, Marine Insurance, Automobile Insurance. It will give an idea about Framework of Insurance, IDRA etc.

Contents:

Unit I:

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk evaluation and Prediction Disaster Risk Management, Risk Retention and transfer.

Unit II:

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment Endowment.

Unit III:

Nature of Insurance Contract, Principle of utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, indemnity, Legal Aspect of insurance contract. Types of insurance: Life and Fire Insurance, Health insurance, Marine Insurance, Automobile Insurance.

Unit IV:

Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act, 1999.

Suggested Readings:

1. George, E. Rajda, Principles of Risk Management and Insurance, Pearson Education.
2. Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson.
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India.
4. Gupta P.K. insurance and Risk Management, Himalay Publishing House.
5. Mishra, M.N. Principles and Practices of Insurance, S. Chand and Sons.
6. Dinsdale, W.A. Elements of Insurance, Pitaman
7. Black.K. and H.D. Skipper, Life and Health Insurance, Pearson Education.
8. Crine. F., Insurance Principles and Practices, John Wiley and Sons, New York
9. Vaughan, E.J. and Vaughan T., Fundamentals of Risk & Insurance, Wiley and Sons, New York.
10. Hansell, D.S. Element of Insurance, MacDonlald and Evans Ltd.

Note: Latest edition of test book may be used.

5th Semester

PAPER TITLE: COST & MANAGEMENT ACCOUNTING

(MAJOR COURSE) Paper Code: COMA-MAJ-5034

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

Objective: The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose

Learning Outcomes: After completion of the course, learners will be able to:

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and service costing;
5. Apply activity-based costing for cost determination.

Contents:

Unit-I : Introduction

Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.

Meaning and definition of Management Accounting; Nature, scope and objectives of management accounting; tools and techniques of Management accounting; Role in decision making; Relationship between management accounting and financial accounting.

Unit-II : Accounting for Material, Labour , Overhead & Standard Costing

Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis. Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment - time and piece rates. Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead - under and over absorption. (Simple application)

Meaning of Standard cost & Standard costing; Steps involved in standard costing, Advantages of standard costing; Variance analysis; Classification of variance (Simple application)

Unit-III: Analysis and Interpretation of Financial Statement

Concept and Nature of financial statement; Limitation of financial statement, Need of analysis, tools and techniques, Ratio analysis - Types, uses, significance and limitations; Liquidity, profitability and long term solvency ratios; Statement of changes in financial position; Cash flow statement as per Indian Accounting standards -3 (simple application).

Unit-IV : Cost Volume Profit Analysis and Budget & Budgetary Control

Concept of C-V-P relationship, Break even analysis, Marginal costing as tools for pricing decisions and levels of activity planning, Meaning of Budget and Budgetary control; Types of Budgets - Fixed and Flexible, Master budget, Zero base budgeting, Performance budgeting, Standard costing Vs. Budgetary control. (Simple application)

Suggested Readings:

1. Advanced Accounting –S.N. Maheswary & S.k. Maheswari- Visak Publishing House (Pvt.) Ltd., New Delhi.
2. Modern Accountancy –A. Mukharjee & H. Hanif- Tata McGraw Hill Publishing Co. Ltd. New Delhi.
3. Financial Accounting –Mongra G.R., Ahuja, Girish & Ashok Sehgal.
4. Advanced Financial Accounting- S.P. Gain & Narang, Kalyani Publishers, Ludhiana.
5. Advanced Financial Accounting: B.B. Dam and H.C. Gautam, Capital Publishing, Guwahati.

5th Semester

PAPER TITLE: CONSUMER BEHAVIOUR

(MAJOR COURSE) Paper Code:COBE-MAJ-5044

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

Course objective: To develop an understanding of underlying concepts and issues in Consumer behavior in marketing.

Learning Outcomes: On successful completion of this course, the students will be able:

1. To explain the concept of Consumer Behaviour & describe Consumer research process in detail.
2. To evaluate the factors affecting consumer behaviour in detail.
3. To analyze the consumer decision process.
4. To assess the impact of consumer's motivation, personality on the buying behaviour.
5. To impart the basic knowledge of consumer protection rights.

Contents:

Unit I:Introduction to Consumer Behaviour

Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing, Consumer research process –Defining Research Objectives, Collecting & Evaluating Secondary Data, Primary Research Design, Collecting Primary Data, Analyzing Data & Report Preparation.

Unit II:Factors affecting Consumer Behaviour

Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

Unit III: Consumer Decision Making Process

Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era.

Unit IV: Consumer Motivation, Personality, Decision Making Models & Consumer Rights

Consumer Motivation– Needs, Goals, Motive arousal, Maslow’s Hierarchy of Needs, Freud’s Theory of Motivation , Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.

Marketing Communication Process, Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model, Consumer Protection Act 1986, rights of consumers.

Suggested Readings:

1. Consumer Behaviour – Satish K Batra, S H H Kazmi
2. Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai
3. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi
4. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
5. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
6. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi
7. Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi.

5th Semester

PAPER TITLE: RETAIL MANAGEMENT

(MINOR COURSE) Paper Code: REMA-MIN-5014

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+T/P)

Total marks=100 (T60+P20+IA20)

All the units carry equal marks

Course objective:

To develop an understanding of underlying concepts and issues in Retailing and the emerging trends in retail management.,

Learning Outcomes: On successful completion of this course, the students will be able:

1. To explain the concept of Retailing & its growth in India.
2. To evaluate the various Retail Formats & Theories.
3. To analyze the Merchandise management.
4. To assess the importance of Retail store design.
5. To impart the basic knowledge of Retail pricing & to assess the emerging trends in Retail sector.

Contents

Unit I: Introduction to Retailing & Retail Formats & Theories:

Concept of Retailing, Functions of Retailing Importance of Retailing, Emergence & growth of Retailing in India FDI in Indian Retailing. Traditional Retail Formats – Cooperatives, Government and Modern Retail formats in India Emergence of Malls in India Franchising – Types of Franchising, Advantages and disadvantages of franchising Legal issues for franchising in India. Theories of Retail Development – Environmental theory, cyclical theory, conflict Theory and Concept of Life cycle in retail.

Unit II: Merchandise Management :

Meaning of Merchandising Factors influencing Merchandising Functions of Merchandising Manager Merchandise planning Merchandise buying Analysing Merchandise performance

Unit III: Retail Store Design :

Store Layout: Significance of Store layout Types of Store Layout, Chief considerations in Layout Selection Need and Importance of Store Environment, Visual Merchandising Promotions Strategy Retail Communication Mix and POP Displays.

Unit IV: Retail Pricing & Emerging Trends

Retail Pricing Factors influencing retail prices Pricing Strategies in Retailing Controlling costs Changing Nature of Retailing Organized Retailing Modern Retail Formats E-tailing Challenges faced by the Retail Sector. Recent trends in retailing.

Suggested Readings:

1. Contours of Retailing Management - S.A. Chunawalla - Himalaya Publishing House
2. Retailing Management - Swapna Pradhan – Tata Mcgraw Hill
3. Retail Management - Gibson G. Vedamani – Jaico Books
4. Retail Marketing Management - Second Edition – David Gilbert - Pearson Education
5. The Art of Retailing - A. J Lamba - Tata Mcgraw Hill
6. Sales and Distribution Management - Dr. S. Gupta - Excel Books
7. Sales and Distribution Management - Panda & Sahadev - Oxford University Press ST. JOSEPH'S DEGR

6th Semester

PAPER TITLE: PRINCIPLES OF MARKETING

(Major Course) Paper Code: PRMA-MAJ-6014

PAPER CREDIT: 04

Total No. of Lectures: 60=45+15 (L+TU/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

Learning Outcomes: After completion of the course, learners will be able to:

1. Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm;
2. Explain the dynamics of consumer behaviour and process of market selection through STP stages;
3. Analyze the process of value creation through marketing decisions involving product development;
4. Analyze the process of value creation through marketing decisions involving product pricing and its distribution;
5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

Contents

Unit 1: Introduction

Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.

Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit 2: Understanding Consumer Behaviour and Market Selection

Consumer Behaviour, Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets, Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

Unit 3: Marketing Mix Decision –Product, Pricing, Promotion and Distribution

Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling; Product support services. New Product Development: Product life cycle – concept, process and marketing strategies.

Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions.

Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix.

Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Emerging distribution trends.

Unit 4: Decisions and Developments in Marketing:

Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, Social marketing, Digital marketing- concepts, tools, and issues.

Suggested Readings:

1. Marketing Management, PriyankaGite, Taxman Publication, New Delhi
2. Mahajan, J. P., &Mahajan, A. (2014). Principles of Marketing. Delhi: Vikas Publications.
3. Saxena, R. (2006). Marketing Management. Delhi: Tata McGraw Hill Education.
4. Sharma, K., &Aggarwal, S. (2018). Principles of Marketing. Delhi: Taxmann Publication
5. Kotler, P., Armstrong, G., &Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education.

6th Semester

PAPER TITLE: INDIAN GOODS AND SERVICE TAX:

(Major Course) Paper Code: IGST-MAJ-6024

PAPER CREDIT: 04

Total No. of Lectures: 60=45+15 (L+TU/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: To provide basic knowledge and equip students with application of principles and Provisions of Service Tax, GST, and Practical's

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST;
2. Describe the provisions relating to levy of GST;
3. Identify exemptions for different types of goods and services and examine the various provisions of input tax credit;
4. Analyze provisions regarding penalties and interest and to prepare and file GST return on-line;
5. Understand the significant provisions of the customs law.

Contents:

Unit 1: Introduction to GST

The Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST. Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST.

Unit 2: Structure of GST in India:

Definition of important terms used in GST Act – concept of place of supply Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual Taxable Person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier. GST Council and GST Network.

Unit 3: Registration, Levy and Collection of Tax under GST

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rates structure of GST, Composition Scheme under GST, Assessment (only basic knowledge) Refunds.

Unit 4: Practical

Calculation of GST (IGST, CGST & SGST), GST on Tally ERP 9- Updating / Creating a Sales Ledger: GST Sales- Updating or Creating a Purchase Ledger: GST- Purchase, Restarting Voucher Numbering for GST Transactions, Updating/Creating Party GSTIN/UIN: Creating GST Ledgers: Creating Party Ledgers for GST: Recording Purchase under GST

Recording GST Sales and Printing Invoices, Invoicing in GST (Goods & Services), Input Credit Mechanism, GST Adjustment Return Filing using Tally ERP.9

E-Way Bill in GST Setup e-Way Bill in Tally.ERP9- Invoices Exported, Voucher-wise View of e-Way Bill Report Update e-Way Bill Information in Tally.ERP9, e-Way Bill Report in Tally.ERP9,s Invoices with e-Way Bill Information, Consolidated e-Way Bill View

Practical/ Presentation/ Field Visit.... Tally.ERP9

Suggested Readings:

1. Singhania Vinod K. and Monica Singhania, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,
2. Sanjeev Kumar. Systematic Approach to Indirect Taxes,
3. S. S. Gupta. Service Tax -How to meet your obligation Taxmann Publications Pvt. Ltd., Delhi,
4. GrishAhuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt Ltd

6th Semester

PAPER TITLE: ADVANCE MANAGEMENT ACCOUNTING

(Major Course: Accountancy Group) Paper Code: ADMA-MAJ-6034 A

PAPER CREDIT: 04

Total No. of Lectures: 60=45+15 (L+TU/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Learning Outcomes: After completing the course learners will be able to:

1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
3. Compute standard costs and analyze production cost preparing variance report;
4. Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
5. Use spreadsheets and Expert System for managerial decision making;
6. Analyse the role of ERP in Business Decision Making

Contents:

Unit 1: Introduction

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making; Concept of Cost control and Cost reduction, Cost management.

Unit 2: Financial Statement Analysis and Ratio Analysis

Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis.

Meaning of Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios;

Unit 3: Budgetary Control and Standard Costing

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of Cash Budget and flexible budgets.

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances.

Unit 4: Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis- algebraic and graphic methods. Angle of incidence, margin of safety. Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing.

Practical/ Presentation/ Field Visit....

Suggested Readings:

1. Soumya Mukherjee & Abhik Mukherjee, Advanced Management Accounting, Oxford University Press
2. R S N Pillai & Bagavathi, Management Accounting, S.Chand Publications
3. Haniff, Modern Cost & Management Accounting, Tata McGraw Hill Education, New Delhi.
4. Deborshee Bhattacharjee, Management Accounting, Pearson's Publications.
5. M.C. Shukla, T.S. Grewal, S.C. Gupta, Advanced Accounts, S.Chand Publishers, New Delhi

6th Semester

PAPER TITLE: ADVANCE FINANCIAL ACCOUNTING

(Major Course : Accountancy Group) Paper Code: ADFA-MAJ-6044 A

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+TU/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: The course aims to impart advanced knowledge on financial accounting applicable in business of special nature and on Government accounting system.

Learning Outcomes: After completion of the course, learners will be able to:

1. Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system;
2. Apply appropriate software to workout royalty accounts;
3. Prepare accounts relating to consignment business;
4. Provide services to departmental stores in preparing departmental accounts;
5. Guide business enterprises in preparing and submitting insurance claim statement against business losses;
6. Compare commercial accounting system with Government accounting system;
7. Explain Government financial administration.

CONTENTS:

Unit 1: Royalty

Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease.

Unit 2: Departmental Accounts:

Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

Unit 3: Insurance Claims

Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.

Unit 4: Government Accounting

Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; Demand for Grant, Appropriation Accounts, Re-appropriation; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

Practical/ Presentation/ Field Visit....

Suggested Readings:

1. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing
2. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication
3. Soumya Mukherjee & Abhik Mukherjee Financial Accounting, Oxford University Press.
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing
5. Tulsian, P. C. Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Jain, S. P., & Narang, K. L. (2016). Advanced Accountancy. New Delhi: Kalyani Publishers.
7. Dam, B. B., & Gautam, H. C. (2019). Advanced Accounting. Gayatri Publications, Guwahati.

6th Semester

PAPER TITLE: FINANCIAL TECHNOLOGY & ANALYTICS

(Major Course : Finance Group) Paper Code: FTAN-MAJ-6034 B

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+TU/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: The aim of the course is to teach students about the financial technology revolution, as well as the disruption, innovation, and opportunities that it brings. The course also aims to impart awareness of the existing and emerging technologies and tools needed to analyse financial data and develop analytical models in the financial service sector to create new business paradigms.

Learning Outcomes: After completion of the course, learners will be able to:

1. Compare the different business models using financial technology and analytics;
2. Analyse the functioning of block chain with smart contracts, creating cryptocurrency, and robotic process agents;
3. Apply Artificial Intelligence (AI) in finance
4. Demonstrate the contribution of digital payment system in creating a cashless economy;
5. Analyse the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the government in this regard;

Course Contents:

Unit 1: Introduction

Introduction to technologies in financial markets; Financial technologies (FinTech) and the transformation in financial services; FinTech evaluation and regulation in banks, start-ups, and emerging markets, different types of FinTech users, top FinTech companies.

Unit 2: Digital Finance and applications in Business

Digitization of financial services (Retail banking and corporate banking), Artificial Intelligence (AI) and Machine Learning (ML) applications in finance, FinTech and the online lending landscape - Rise of alternate finance, future of SME lending; Funding ecosystem; Crowd-funding and business financing; payments and retail transactions.

Unit 3: Digital payments, cryptocurrencies, blockchain & Cyber security

Digital payments and innovations; Developing countries and digital financial services (DFS): Regulations of mobile centric payment system; Real time gross settlement (RTGS) systems; Crypto-currencies and blockchain; Data protection and privacy, cybersecurity – overview of cybersecurity industry's best practices and standards.

Unit 4: FinTech in India

FinTech in India: Opportunities and challenges; Role of FinTech in financial inclusion and financial integration; FinTech and government regulations; Implications of FinTech developments for banks; Social implications of FinTech transformation, FinTech growth in India, case studies.

Practical Exercises: The learners are required to:

1. identify a FinTech start-up, analyse, and present a report on its business model.
2. identify a FinTech involved in the SME lending business and analyse how they are contributing to restructuring the SME lending landscape.
3. analyse and prepare a report on the role of digital India Project in building a cashless society and evaluate its achievements.
4. analyse and prepare a report on increase in digital payments.
5. analyse and prepare a report of FinTech growth in India over the past five years.

Suggested Readings:

- Akkizidis, I., & Stagars, M. (2015). Marketplace lending, financial analysis, and the future of credit. New Jersey: Wiley.
- Chishti, S., & Barberis, J. (2016). The financial technology handbook for investors, entrepreneurs and visionaries. New Jersey: Wiley.
- Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech book. New Jersey: Wiley.
- Hill, J. (2018). FinTech and the remaking of financial institutions. London: Academic press, Elsevier.
- Diamandis, P. H., & Kotler, S. (2020). The future is faster than you think: How converging technologies are disrupting business, industries, and our lives. New York: Simon & Schuster.

Note: Learners are advised to use the latest edition of readings.

6th Semester
PAPER TITLE: MODERN BANKING OPERATIONS

(Major Course: Finance Group) Paper Code: MOBO-MAJ-6044 B

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+TU/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: The course aims to impart knowledge about the basic principles of the banking.

Learning Outcomes: After completion of this course, learners will be able to:

1. Explain the meaning, scope and functions of Banking along with legal framework;
2. Assess the operations of banking and its services;
3. Evaluate the lending operations of banks and identify causes of NPA in banks;
4. Explain the concept of insurance and its principles;
5. Explain types of insurance and regulatory framework of insurance

Contents:

Unit 1: Banking Business

Definition and function of banks, need for banks; structure, organisation and working of banks, need for proper regulation and supervision; banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms;

UNIT-II: Banker –Customer relationship

Definition of banker and customer, general relationship, rights and obligations of a banker, Garnishee order. Banking Ombudsman Scheme.

Customers' account with the banker- fixed deposit account, savings account, current account- opening and operation of savings and current account, account facilities available for NRIs, KYC Guidelines Special types bank customers – minor, illiterate persons, joint account, partnership account, Joint Stock Company.

Unit III: Banking Operations & Negotiable Instruments

Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Anti-money Laundering Guidelines.

Negotiable Instruments- Definition, features, types of negotiable instruments, holder and holder in due course, payment in due course; endorsements- meaning, kinds; crossing of cheque

Unit IV: Loans and Advances

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III, and Basel IV. Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements,

Practical/ Presentation/ Field Visit....

SUGGESTED READINGS:

1. D.M. Mithani and E. Gordon, Banking and Financial System, Himalaya Publishing House.
2. D. Muraleadharn, Modern Banking, Prentice Hall of India, New Delhi.
3. Indian Institute of Banking and Finance, Principles of Banking, Macmillan.
4. K. C. Sekhar and L.Sekhar, Banking Theory and Finance, Vikas Publishing House.
5. P.N. Varshney, Banking Law & Practice, Sultan Chand & Sons
6. S.N. Maheswari & S.K. Maheswari, Banking Law & Practice, Kalyani Publishers

6th Semester

**PAPER TITLE: CUSTOMER RELATIONSHIP MANAGEMENT
(Major Course: Management Group) Paper Code: CURM-MAJ-6034 C**

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+TU/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: The course aims to develop a theoretical understanding among learners about the structure and behaviour of customers as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Learning Outcomes: After completion of the course, learners will be able to:

1. Differentiate between various types of personality using standard tools;
2. Appreciate the applicability of decision making process in Retail Management
3. Have knowledge to understand the level of motivation in employees;
4. Describe characteristics of Building Customer Relationship ;
5. Learn how to build a supportive organisational culture.

Unit-1: Introduction

Introduction – Meaning of Customer Relationship Management, significance of CRM, Strategies for building relationship, Relationship based pricing schemes, Developing Total Care Programmes, Reasons for Losing Customers. Building Customer Relationship – Customer acquisition, Inputs and Requisites for effective acquisition, Customer interaction routes, Factors influencing customer interaction and customer relation process.

Unit-2: CRM Process

CRM Process – Introduction, Objectives and benefits of CRM process, Implementation of CRM business transaction, CRM process of marketing organization. Information Technology and Customer Relationship Management, Key requirements for CRM, Market Dynamics relating to CRM channels of customers' interaction, Necessity to adopt CRM.

Unit-3: Retail Marketing

Retail Marketing – meaning, Characteristics, Importance of retailing, traditional retail scene in India, Factors affecting high retail growth in India. Three basic takes of relating – (a) get customer into your stores, (b) Convert them into customers, (c) Operate as efficiently as possible.

Theories of Retail Evolution – Cyclical Theories – Wheel of Retailing Theory and Accordion Theory and Evolutionary Theories – Direct Process Theory and natural Selection Theory. Globalization of retailing environmental analysis. Retailing – responding to demographic trends. Retail Structure –ownership pattern.

Unit 4: Types of Retail Stores:

(a) Store Retailing – (i) Development Stores, (ii) Supermarkets, (iii) Convenience Stores, (iv) Discount Stores, (v) Catalogue Store. (vi) Malls – History of Malls, Types of malls, growth of Malls in India, Dynamics among stakeholders of a Mall, mall management terminology.

(b) Non-store relating – (i) Direct Marketing, (ii) Automatic Vending, (iii) Mail Order Business, (iv) Tele-Shopping, (v) Mobile Retailing, (vi) E-Marketing.

(c) Decision making in retail trade.

Practical/ Presentation/ Field Visit....

Suggested Books:

1. Berman & Evans, Retail Management, Pearson Education
2. Abhijit Das, Mall Management Eastern Book Company.
3. Rajagopal, Marketing Management, Vikas Publishing House.
4. Philip Kotler, Marketing Management, PHI India Pvt. Ltd. New Delhi.
5. R.L. Varshney & S.L. Gupta, Marketing Management, Sultan Chand & Sons, New Delhi.
6. H Peeru Mohammed & A. Sagadevan

6th Semester

PAPER TITLE: INDUSTRIAL RELATIONS AND LABOUR LAWS

(Major Course : Management Group) Paper Code: IRL –MAJ-6044 C

PAPER CREDIT: 04 (3T +1P)

Total No. of Lectures: 60=45+15 (L+TU/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

Learning Outcomes: After completing the course, the learners will be able to:

1. Explain the evolution and factors influencing industrial relations in changing environment;
2. Evaluate the effectiveness of trade unions and factors influencing their growth;
3. Examine the effectiveness of workers' participation in management;
4. Evaluate the effectiveness of grievance redressal mechanism;
5. Analyze industrial disputes and implementation of its legal provisions;
6. Discuss the concept of bonus and wages payments for all the workers under Code on Wages, 2019.

Contents:

Unit 1: Industrial Relations (IR)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR

Unit 2: Trade Union

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

Unit 3: Collective Bargaining and Workers' Participation in Management

- a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining
- b) Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

Unit 4: Discipline and Grievance Redressal

Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

- a) **The Industrial Disputes Act, 1947:** Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure
- b) **The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

Practical/ Presentation/ Field Visit....

Suggested Readings:

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

6th Semester

PAPER TITLE: HUMAN RESOURCE & MANAGEMENT

(Minor Course) Code: HURM-MIN-6014

PAPER CREDIT: 04 (3T+1P)

Total No. of Lectures: 60=45+15 (L+TU/P)

Total marks=100 (T60 + P 20 + IA 20)

All the units carry equal marks

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Learning Outcome: After the completion of the course, the learners will be able to:

1. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
2. Prepare a Human Resource Plan in an organisation;
3. Prepare a report on job analysis;
4. Organize an induction programme in an organisation;
5. Have an understanding and use of different kinds of training and development strategies in real life scenarios;
6. Organize counselling sessions for employees in an organisation;
7. Design incentive schemes for different job roles in an organisation;
8. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation

Contents:

Unit 1: Introduction

Human Resource Management: Concept, Activities and Functions, Concept of Human Capital, Role Status and competencies of HR Manager, HR Policies, HRM vs. HRD. Emerging Challenges of Human Resource Management; Empowerment; Downsizing; Human Resource Information System and Human Resource Accounting.

Unit 2: Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment- Process, Methods, Sources, Selection – Concept and process; test and interview; placement and induction

Unit 3: Training and Development

Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development, Managing employee well-being and concept of work life balance and quality of work life.

Unit 4: Performance Appraisal & Maintenance

Nature, objectives and importance; Modern techniques and systems of performance appraisal; potential appraisal and employee counseling; transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits. Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; concept of redeployment, redundancy, attrition, VRS, downsizing, layoffs and retrenchment, ethics and HRM.

Practical/ Presentation/ Field Visit....

Suggested Readings:

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
3. Biswajeet Pattanayak, Human Resource Management, PHI Learning
4. Neeru Kapoor, Human Resource Management, Taxmann Publication.

