

# **University School of Management Studies**

## **Study Scheme and Syllabus**

**Batch 2014 -17**

**Programme : Management Studies**

**Level : Undergraduate**

**Course : B.COM (PROFESSIONAL)**

## Study Scheme for B.COM.

### Semester: 1<sup>st</sup>

S. No	Subject code	Subject Name	L	T	P	Credits
1	BM1101	Financial Accounting-I	4	1	-	5
2	BM1102	Business Organisation and Management	4	1	-	5
3	BM1103	Micro Economics	4	1	-	5
4	MA 1104	Business Mathematics	4	1	-	5
5	FS1105	Communicative English	4	-	-	4
6	FS1106	Finishing School –I	1	-	2	2
7	IE1107	Industry Interface- I	-	-	-	1
<b>Total</b>			<b>21</b>	<b>4</b>	<b>2</b>	<b>27</b>

### Semester: 2<sup>nd</sup>

S. No	Subject code	Subject Name	L	T	P	Credits
1	BM1201	Financial Accounting –II	4	1	-	5
2	BM1202	Business Law-I	4	1	-	5
3	BM1203	Macro Economics	4	1	-	5
4	MA1204	Business Statistics	4	1	-	5
5	BM1205	Banking and Insurance Operations	4	1	-	5
6	FS1206	Finishing School –II	1	-	2	2
7	IE1207	Industry Interface-II	-	-	-	1
<b>Total</b>			<b>21</b>	<b>5</b>	<b>2</b>	<b>28</b>

### Semester: 3<sup>rd</sup>

S. No	Subject code	Subject Name	L	T	P	Credits
1	HVPE2301	Human Values and Professional ethics	3	-	-	3
2	BM2302	Business Laws-II	5	-	-	5
3	BM2303	Cost Accounting – I	4	1	-	5
4	BM2304	Indian Economy	4	1	-	5
5	BM2305	Organizational behaviour	5	-	-	5
6	FS2306	Finishing School- III	1	-	2	2
7	IE2307	Industry Interface-III	-	-	-	1
<b>Total</b>			<b>22</b>	<b>2</b>	<b>2</b>	<b>26</b>

**Semester: 4<sup>th</sup>**

S. No	Subject code	Subject Name	L	T	P	Credits
1	BM2401	Corporate Accounting – I	5	-	-	5
2	BM2402	Auditing	5	-	-	5
3	BM2403	Cost Accounting – II	4	1	-	5
4	BM2404	Operation Research	4	1	-	5
5	BM2405	Entrepreneurship and Small Business	5	-	-	5
6	FS2406	Finishing School- IV	1	-	2	2
7	IE2407	Industry Interface-IV	-	-	-	1
<b>Total</b>			<b>24</b>	<b>2</b>	<b>2</b>	<b>28</b>

**Semester: 5<sup>th</sup>**

S. No	Subject code	Subject Name	L	T	P	Credits
1	BM3501	Corporate Accounting-II	4	1	-	5
2	BM3502	Management Accounting & Business Finance-I	5	-	-	5
3	BM3503	E-Commerce	5	-	-	5
4	BM3504	Tax Laws – I (Indirect Tax)	4	1	-	5
5	CA3505	Workshop on computer Application for Business	3	-	2	4
6	FS3506	Finishing School- V	1	-	2	2
7	IE3507	Industry Interface-V	-	-	-	1
<b>Total</b>			<b>22</b>	<b>2</b>	<b>4</b>	<b>27</b>

**Semester: 6<sup>th</sup>**

S. No	Subject code	Subject Name	L	T	P	Credits
1	BM3601	Management Accounting and Business Finance- II	4	1	-	5
2	BM3602	Functional Management	5	-	-	5
3	BM3603	Business Ethics and Corporate Governance	5	-	-	5
4	BM3604	Environmental Sciences and Road safety Education	4	-	-	4
5	BM3605	Tax Laws – II (Direct Tax)	4	1	-	5
6	FS3606	Finishing School- VI	1	-	2	2
7	IE3607	Industry Interface-VI	-	-	-	1
<b>Total</b>			<b>23</b>	<b>2</b>	<b>2</b>	<b>27</b>

### B.COM. I Semester Syllabus

Sub code	Subject Name	L	T	P	C
BM1101	Financial Accounting-I	4	1	0	5

#### Objective/s and Expected Outcome:

To familiarize the students with the basic fundamentals of the accounting and understand the accounting mechanism necessary for the preparation of the financial statements.

#### Unit I

Basics of Accounting: Accounting, Accountancy and Book-Keeping. Accounting Concepts, conventions and Principles-GAAP. Branches of accounting. Accounting equation. Accounting Cycle: Journal, Ledger and Trial Balance; Subsidiary books

#### Unit II

Rectification of errors. Bank reconciliation statement. Bills of exchange. Promissory notes

#### Unit III

Depreciation- Fixed Instalment Method and Diminishing Balance Method (Numerical); Provisions and Reserves. Final Accounts with simple adjustments (Excluding the adjustments of bad debts etc.)

#### Unit IV

Average due date. Account current. Self balancing ledgers

#### References

##### Text books & Reference Books

1. Financial Accounting : Sehgal, Ashok & Deepak (Latest Edition Taxman's Allied Services)
2. Financial Accounting: Maheshwari, S. N. (Latest Edition Vikas Publishing House)
3. Financial Accounting: Tulsian, P. C. (Latest Edition Pearson Publications)

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM1102	Business Organization & Management	4	1	0	5

### Objective/s and Expected Outcome:

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals.

#### Unit I

**Introduction:** Definition, nature, scope, importance, functions of management and manager, managerial roles and skills. **Evolution of management thought:** Scientific Management, General Administrative Theories.

#### Unit II

**Planning:** concept, nature, scope and objectives of planning, types of plans, planning process. **Business forecasting, M.B.O-** concept and process. **Decision Making-** concept, importance, types, process

#### Unit III

**Organising:** Concept, nature, types, process and significance, principles of an organisation, span of control. **Departmentation:** Basis, Delegation of authority, centralisation and decentralisation, Line and staff relationship. **Staffing:** Concept, manpower planning, recruitment- concept and sources, selection-concept, selection process and tests, Placement and Induction.

#### Unit IV

**Directing-** concept, principles, effective supervision, techniques. **Motivation** - concept, theories of motivation. **Leadership-** Concept, styles of leadership, qualities of a good leader. **Communication-** Concept, formal and informal communication, barriers to effective communication, how to overcome the barriers. **Controlling-** Concept, steps, types and techniques.

### References

#### Text books & Reference Books

1. L.M. Prasad, Principles of Management, Sultan Chand.
2. Peter F. Drucker, The Practice of Management.

3. eihrich and Koontz, Essentials of Management.

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM1103	Micro Economics	4	1	0	5

**Objective/s and Expected Outcome:** This course will cover the area of economics commonly defined as microeconomics which is concerned with the individual parts of the economy such as individual businesses or industries, individual consumers, and individual products. The course aims to provide a thorough introduction to economic theory. Starting from the basic concepts of microeconomics, utility functions, production functions, demand and supply, effect of market forces. The goal is to study whether the economy uses our limited resources to obtain the maximum satisfaction possible for society.

### Unit I

**Micro economics-** meaning, nature, scope and limitations. **Utility-** cardinal Utility Approach, diminishing Marginal Utility. Law of Equi-Marginal Utility, Ordinal Utility Approach.

### Unit II

**Demand:** Determinants of demand, Law of Demand, exceptions to Law of Demand. Elasticity of demand, measurement and degrees of elasticity of demand. Demand forecasting, need, objectives and methods. **Theory of Production-** concept, factors, and production function. Law of Variable proportions. Law of returns to a scale.

### Unit III

**Concepts of cost and price output decisions-** cost function, short run cost, long run cost, economies and diseconomies of scale, explicit and implicit cost, private and social cost. Concept of Total, Average and Marginal Revenue, Relationship between AR, MR and TR,

### Unit IV

**Forms of Market-** Perfect competition, Monopoly, Monopolistic Competition. Market equilibrium under perfect competition.

### References

#### Text books & Reference Books

1. Dwivedi, D.N. (2008) Managerial Economics, 7<sup>th</sup> Edition, Vikas Publishing House.
2. Salvatore, D. (2006) Managerial Economics in a Global Economy, 6<sup>th</sup> Edition, Oxford University Press.

3. Peterson, L. And Jain (2006) Managerial Eco., 4<sup>th</sup> Edition, Pearson Education.

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
MA1104	Business Mathematics	4	1	0	5

### Objective/s and Expected Outcome:

The course consists of instruction in the fundamentals of mathematics as applied to business situations. The course includes the study of fundamental mathematics and calculations which are commonly used in finance and accounting.

#### Unit I

**Progressions:** Application of Arithmetic Progression and Geometric Progression. Arithmetic progressions finding the 'n'<sup>th</sup> term of an AP and also sum to 'n' terms of an AP. Insertion of Arithmetic means in given terms of AP and representation of AP. Geometric progression: finding nth term of GP.

#### Unit II

**Interest Applications:** Simple interest, compound interest including half yearly and quarterly calculation, Instalment Purchases (Cost of Instalment, Effective rates, amortization of a loan)

#### Unit III

**Percentage and Ratios' Applications:** Percents, Commissions, Discounts, e.g., bill discounting, mark up and concepts of Ratios.

#### Unit IV

**Foreign Exchange:** Brief Introduction to Foreign Exchange Market, Rate of Exchange, Direct/Cross rate and Indirect rate of Exchange, Cross rate, Simple and Compound Conversion, Chain Rule (in the course of exchange)

### References

#### Text books & Reference Books

1. Business Mathematics and Statistics (Quantitative Techniques for Business): T R Jain, S C Aggarwal,
2. N Ranade and S K Khurana, (V K (India) Enterprises, New Delhi)
3. A textbook of Business Mathematics: Dr. A. K Arte & R.V. Prabhakar
4. Business Mathematics: Sanchethi and Kapoor
5. Mathematics for Cost Accountants: Saha

**Note : The latest editions of the books should be followed**

<b>Sub Code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
FS 1105	<b>Communicative English</b>	4	0	0	4

### Objective/s and Expected Outcome:

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of communications. This course is designed to make student conversant with the basic forms, formats and techniques of business communications. This course will give student the exposure of all relevant communicational theories so that they become a highly confident and skilled writer.

#### Unit I

**Business communication-** its meaning and importance, barriers to effective communication, types of communication- verbal and non verbal, essentials of effective bs. Communication- 7 C's of communication

#### Unit II

**Business letter writing-** needs, functions, and kinds, layout of letter writing, types of letter writing; persuasive letters, request letters, sales letters, complaints and adjustments, interview letters, promotion letters, resignation letters, newsletters, circulars, agenda, notice, advertisement, office memorandum, office orders, press release, job application, leave application. **Resume writing-** planning, organising contents, layout, guidelines for good resume. **Report writing-** structure, types, formats, drafting of various types of report

#### Unit III

**Developing speaking skills-** advantages and disadvantages; **Group Discussion-** nature, uses and importance, guidelines for GD; **Speech-** how to sequence the speech with proper introduction and conclusion; **Presentations-** 4P's of presentations, Structuring, rehearsing, and delivery methods, effective presentations; **Interviews-** Preparation techniques, frequently asked questions, projecting a positive image.

#### Unit IV

**Listening skills-** its importance, types, barriers to listening and remedies to overcome listening barriers. **Non-verbal Communication-** personal appearance, posture, gestures, facial expressions, eye contact, space distancing.

#### References

##### Text books & Reference Books

1. Pal, Rajendra & Korlahalli, Essentials of Business Communication, sultan chand and Sons
2. Bovee, Thill and Chaturvedi, Business Communication, pearson education
3. Meenakshi, Raman, Parkash Singh, Business Communication, Paperback Edition, Oxford University Press.



**Note : The latest editions of the books should be followed**

<b>Sub code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
FS1106	Finishing School- I	1	-	2	2

**Objective/s and Expected Outcome:**

The objective is to help the students to enhance their employability. Students should be able to understand varied aspects of personality and attitude, particularly the skills of their chosen vocation.

**UNIT I - SELF ANALYSIS (4 hours)**

SWOT Analysis, Self Introduction, Who am I, My attributes, Importance of Self Confidence, Self Esteem

**UNIT II - ATTITUDE (4 hours)**

Factors influencing Attitude, Challenges and lessons from Attitude, Change Management Exploring Challenges, Risking Comfort Zone, Managing Change

**UNIT III - MOTIVATION (6 hours)**

Factors of motivation, Self talk, Intrinsic & Extrinsic Motivators.

**UNIT IV - GOAL SETTING (6 hours)**

Wish List, SMART Goals, Blue print for success, Short Term, Long Term, Life Time Goals. Time Management, Value of time, Diagnosing Time Management, Weekly Planner To do list, Prioritizing work.

**UNIT V - CREATIVITY (10 hours)**

Out of box thinking, Lateral Thinking

**UNIT VI – PRESENTATION (1 hour per student)**

**ASSESSMENT**

1. A continuous assessment for 30 marks based on class room interaction, activities etc.
2. Presentation – 20 marks

**B.COM**  
**SEMESTER II**

### B.COM. II Semester Syllabus

Sub code	Subject Name	L	T	P	C
BM1201	Financial Accounting –II	4	1	0	5

#### Objective/s and Expected Outcome:

This course would impart knowledge to the students regarding the application of accounting principles in different situations

#### Unit I

Single Entry System, Accounts of Non- Profit Organizations; Consignment Accounts: accounting records; Valuation of unsold stock; Conversion of consignment into branch. Joint Venture Accounts: concept, accounting treatment

#### Unit II

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale values and accounting records for goods of small values; installment purchase system; After sales service; installment purchase system

#### Unit III

**Partnership Accounts:** Partnership account: essential characteristics of partnership; partnership deed Fixed and Fluctuating Capitals; goodwill; change in profit sharing ratio, Interest on Capital; Interest on Drawing.

#### Unit IV

**Partnership Accounts:** Admission, retirement and death of a partner; Dissolution of a partnership firm (excluding Garner v/s Murray, Gradual Realization and Piecemeal Distribution)

#### References

##### Text books & Reference Books

1. Anthony, R.N. and Reece, J.S. : Accounting Principle: Richard Irwin Inc.
2. Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
3. Gupta R.K. and Radhaswamy, M. : Financial Accounting; Sultan Chand and Sons, New Delhi.
4. Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.

5. Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts; S. Chand & Co., (New Delhi).

**Note : The latest editions of the books should be followed**

<b>Sub code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
BM1202	Business Laws-I	4	1	0	5

**Objective/s and Expected Outcome:**

This course would help the students in gaining knowledge of basic laws governing the business.

**Unit I**

**Law of Contract:** Definition and nature and types of a contract. Offer and acceptance. Consideration, free consent, and capacity of parties. Legality of Object. Performance and discharge of Contract. Remedies for Breach of Contract.

**Unit II**

Introduction to Agency, Bailment, Pledge, Guarantee

**Unit III**

**Law of Sale of Goods:** Definition of Sales, essentials for contract of sale. Meaning of conditions and warranties. Implied warranties – Caveat Emptor. Transfer of Ownership. Rights of Unpaid seller and other remedial measures.

**Unit IV**

**Negotiable Instruments Act:** Definition of Negotiable Instrument. Promissory note, Bill of Exchange and cheques. Parties to negotiable instrument. Discharge of parties from liability.

**References**

**Text books & Reference Books**

1. Mercantile Law 7 Ed: Chawla, Garg, and Sareen (Kalyani Publications)
2. Elements of Mercantile Law: N.D. Kapoor (Sultan Chand and Sons)

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM1203	Macro Economics	4	1	0	5

### Objective/s and Expected Outcome:

This course is to help the students to make them understand the macroeconomics forces and their influence on business and economy.

#### Unit I

Macro Economics: nature, scope, concepts and variables; National income: concepts and measurement;

#### Unit II

Circular flow of income (four sector); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

#### Unit III

**Classical Theory of Employment:** Say's Law of Market, Keynesian theory of income, output and employment; Trade Cycle: Theories, Measures to control trade cycles

#### Unit IV

**Monetary Policy:** Constituents, objectives and role in economic development; **Fiscal Policy:** Constituents, objectives and role in economic development; **Inflation:** Types, stagflation (Philip's curve), Theories of Demand Pull and Cost Push inflation causes, effects and measures to control inflation.

### References

#### Text books & Reference Books

1. Modern Microeconomics: Koutsoyiannis A.; Macmillan New Delhi.
2. Advance Economic Theory: Ahuja H.L.; S.Chand & Co., New Dehli.
3. Principles of Economics: Mankiw N.G., Thomson.
4. Business Economics: Ferguson P.R. and Rothschild R. and Ferguson G.J.; Macmillan, Hampshire .
5. Micro Economic Theory Jhingan M.L.; Vrinda Publications.

6. Micro Economics: Seth M.L.

**Note : The latest editions of the books should be followed**

<b>Sub code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
MA1204	Business Statistics	4	1	0	5

### **Objective/s and Expected Outcome:**

This course would sharpen the analytical skills of the students to the data effectively.

#### **Unit I**

**Introduction:** Basic concepts of statistics: Meaning, types of statistical data, collection of data; classification and presentation of data.

#### **Unit II**

**Analysis of Data:** Construction of a frequency distribution; concept of central tendency mean, median, mode, geometric mean and harmonic mean.

**Dispersion-** measures of dispersion, Lorenz Curve;

#### **Unit III**

**Correlation** –Types of Correlation, measurement of correlation (Karl Pearson’s and Rank Correlation Method)

**Simple Regression** –meaning and regression equations. Relationship between correlation and regression

#### **Unit IV**

**Analysis of Time series-**Components of a time series. Importance of Time Series, Methods of measurement of trend, semi average method, moving average method and method of least square.

**Probability & Probability Distributions:** theory of probability. Approaches to the calculation of probability, calculation of event probabilities, addition and multiplication laws of probability, conditional probability and Baye’s Theorem; Probability distributions: Binomial, Poisson and Normal.

### **References**

#### **Text books & Reference Books**

1. Statistics (Theory, Methods & Application): Sancheti, D.C. and Kapoor V.K.; Sultan Chand & Sons, Delhi, 2000.
2. Statistics for Business and Economics, Hooda, R.P., Macmillan, New Delhi.
3. Basic Statistics for Economists: Aggarwal S.C. & Rana R.K.V.K. India.
4. Statistics for Management, Lewin and Rubin; Prentice-Hall of India, New Delhi.
5. Basic Statistics for Business and Economics, Hoel & J Assen; John Wiley and Sons, New York.
6. Chou-Ya-Lun: Statistical Analysis, Holt, Rinehart and Winston.

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM1205	Banking and Insurance Operations	4	1	0	5

### Objective/s and Expected Outcome:

The objective of this paper is to enable students to understand the concepts and types of various banking & insurance services available in the market. This paper is also aimed to enable students to compare and analyze the performance of various financial services available.

#### Unit I

Banking system and structure in India, Types of banks, Role of Reserve Bank as regulator of banking system, Provisions of Banking Regulation Act & Reserve Bank of India Act. The terms banker and customer, Types of relationship between banker and customer,

#### Unit II

Customers' accounts with banks, KYC norms and operation, Types of accounts and customers; Banker as lender-Types of loans, Overdraft facilities, Discounting of bills. Banking Technology- Home banking, ATMs, Internet banking, Mobile banking, Debit, Credit, and Smart cards, EFD, NEFT-RTGS

#### Unit III

Introduction to Insurance, Elements of Insurance, advantages of insurance, Annuity, Players in Life and Non-Life Insurance sector, Insurance documents, Role and responsibilities of IRDA, Insurance Ombudsman.

#### Unit IV

Types of Insurance: Life Insurance and Non Life Insurance, Re-Insurance and Double Insurance, Bancassurance- concepts, critical issues, functional aspects, Indian Scenario, Future Prospects

### References

#### Text books & Reference Books

1. L M Bhole 'Financial Institutions & Markets' Tata McGraw- Hill

2. Sunderaram and Varshney. "Banking Theory, Law and practice" Sultan Chand & Sons,
3. Koch W, Timothy, & S. Scott. "Bank Management" Thomson, New Delhi,
4. Gordon & Natrajan, Banking (Theory, Law and Parctice) Himalaya Publishing
5. Agarwal, O.P. Banking and Insurance, Himalaya Publishing

**Note : The latest editions of the books should be followed**

<b>Sub code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
FS1206	Finishing School- I	1	-	2	2

### **Objective/s and Expected Outcome:**

The objective is to help the students to enhance their employability. Students should be able to understand varied aspects of personality and attitude, particularly the skills of their chosen Vocations.

#### **UNIT I - SELF ANALYSIS (4 hours)**

SWOT Analysis, Self Introduction, Who am I, My attributes, Importance of Self Confidence, Self Esteem

#### **UNIT II - ATTITUDE (4 hours)**

Factors influencing Attitude, Challenges and lessons from Attitude, Change Management Exploring Challenges, Risking Comfort Zone, Managing Change

#### **UNIT III - MOTIVATION (6 hours)**

Factors of motivation, Self talk, Intrinsic & Extrinsic Motivators.

#### **UNIT IV - GOAL SETTING (6 hours)**

Wish List, SMART Goals, Blue print for success, Short Term, Long Term, Life Time Goals. Time Management, Value of time, Diagnosing Time Management, Weekly Planner To do list, Prioritizing work.

#### **UNIT V - CREATIVITY (10 hours)**

Out of box thinking, Lateral Thinking

#### **UNIT VI – PRESENTATION (1 hour per student)**

### **ASSESSMENT**

1. A continuous assessment for 30 marks based on class room interaction, activities etc.
2. Presentation – 20 marks



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# **B.COM**

# **SEMESTER III**

### B.COM. III Semester Syllabus

Sub code	Subject Name	L	T	P	C
BM2301	Human Values and Professional ethics	4	0	0	4

#### Objective/s and Expected Outcome:

To help the students to discriminate between valuable and superficial in the life. To help develop the critical ability to distinguish between essence and form, or between what is of value and what is superficial, in life - this ability is to be developed not for a narrow area or field of study, but for everyday situations in life, covering the widest possible canvas. To help students develop sensitivity and awareness; leading to commitment and courage to act on their own belief.

#### Unit-I

##### Course Introduction - Need, Basic Guidelines, Content and Process for Value Education:

Understanding the need, basic guidelines, content and process for Value Education. **Self Exploration**—what is it?- its content and process; „Natural Acceptance“ and Experiential Validation— as the mechanism for self exploration. Continuous Happiness and Prosperity- A look at basic Human Aspirations. Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority . Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario. Method to fulfill the above human aspirations: understanding and living in harmony at various levels

#### Unit –II

**Understanding Harmony in the Human Being - Harmony in Myself! :** Understanding human being as a co-existence of the sentient „I“ and the material „Body“ . Understanding the needs of Self („I“) and „Body“ - Sukh and Suvidha . Understanding the Body as an instrument of „I“ (I being the doer, seer and enjoyer) . Understanding the characteristics and activities of „I“ and harmony in „I“ . Understanding the harmony of I with the Body: Sanyam and Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail. Programs to ensure Sanyam and Swasthya

#### Unit-III

**Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship :** Understanding harmony in the Family- the basic unit of human interaction. Understanding values

in human-human relationship; meaning of Nyaya and program for its fulfillment to ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship. Understanding the meaning of Vishwas; Difference between intention and competence . Understanding the meaning of Samman, Difference between respect and differentiation; the other salient values in relationship . Understanding the harmony in the society (society being an extension of family): Samadhi, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals. Visualizing a universal harmonious order in society- Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha )- from family to world family!

#### **Unit-IV**

**Understanding Harmony in the Nature and Existence - Whole existence as Co-existence;** Understanding the harmony in the Nature, Interconnectedness and mutual fulfillment among the four orders of nature- recyclability and self- regulation in nature , Understanding Existence as Co-existence (Sah-astitva) of mutually interacting units in all- pervasive space, Holistic perception of harmony at all levels of existence. **Implications of the above Holistic Understanding of Harmony on Professional Ethics**

#### **References**

##### **Text books & Reference Books**

1. Ivan Illich, 1974, Energy & Equity, The Trinity Press, Worcester, and HarperCollins, USA
2. E.F. Schumacher, 1973, Small is Beautiful: a study of economics as if people mattered, Blond & Briggs, Britain.
3. A Nagraj, 1998, Jeevan Vidya ek Parichay, Divya Path Sansthan, Amarkantak.
4. Susan George, 1976, How the Other Half Dies, Penguin Press. Reprinted 1986, 1991
5. PL Dhar, RR Gaur, 1990, Science and Humanism, Commonwealth Publishers.
6. A.N. Tripathy, 2003, Human Values, New Age International Publishers
7. Subhas Palekar, 2000, How to practice Natural Farming, Pracheen(Vaidik) Krishi Tantra Shodh, Amravati.
8. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, Limits to Growth – Club of Rome’s report, Universe Books.
9. E G Seebauer & Robert L. Berry, 2000, Fundamentals of Ethics for Scientists & Engineers , Oxford University Press
10. M Govindrajran, S Natrajan & V.S. Senthil Kumar, Engineering Ethics (including Human Values), Eastern Economy Edition, Prentice Hall of India Ltd

**Note : The latest editions of the books should be followed**

<b>Sub code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
BM2302	Business Laws-II	5	0	0	5

**Objective/s and Expected Outcome:**

The objective of this course is to provide basic knowledge of the provisions of the Company Law. To guide the students about different terminologies in company law.

**Unit 1**

**Company Law;** Introduction -Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company and producer company; association not for profit; illegal association; formation of company –promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.

**Unit II**

**Company Law ;**Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management – exceptions,Management of companies – directors – qualifications – disqualifications – appointment – removal – rights and duties – company meetings and resolutions – appointment of a company secretary. Winding up of companies – various modes – compulsory winding up- powers and duties of official liquidator – members and creditors voluntary winding up – winding up subject to the supervision of the court –dissolution

**Unit III**

**Consumer Protection Act;** Definitions of the terms consumer, unfair trade practices, restrictive trade practices and complainant – rights of consumers – consumer protection councils – consumer redressal agencies – penalties for violation.

**Unit 1V**

**Contemporary Issues in Business Law;** Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' Need for Right to Information Public Information - Request for obtaining information Grounds for rejection of information Central Information Commission - Constitution and powers Information Technology Act -Purpose and significance Cyber Crimes - Types of crimes, nature and punishment; Intellectual Property Law - Patent, trademark, copyright and industrial design

**Case Laws:** i. Balfour Vs Balfour ii. Carlill Vs Carbolic Smoke Ball Company iii. Durgaprasad Vs Baldeo iv. Nash Vs Inman v. Ranganayakamma Vs Alwar Chetty vi. Derry Vs Peak

**References****Text books & Reference Books**

1. Kapoor ND: Mercantile Law, Sultan Chand
2. Kapoor ND: Company Law, Sultan Chand
3. Balachandran V: Business Law, Tata

4. Tulsian: Mercantile Law, Tata
5. Tulsian: Business Law, Tata
6. Gogna: A Text books of Business and Industrial Law, S.Chand
7. Pillai Bhagavathi: Business Law, S.Chand

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM2303	Cost Accounting –I	4	1	0	5

**Objective/s and Expected Outcome:** To familiarize students with basic knowledge of cost and management accounting. To equip students with problem solving skills and to enable students to apply knowledge in decision making

### Unit-I

**Introduction;** Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Relationship between cost, management and financial accounting. Cost concepts-Cost classification -preparation of cost sheet. Relationship of costing department with other departments Role of a cost accountant in an organization.

### Unit-II

**Elements of Costs.;**Material Cost: direct and indirect material cost, Inventory control techniques-stock levels, EOQ,ABC analysis. Issue of materials to production- pricing methods-FIFO, LIFO with base stock, average methods. Labor cost: direct and indirect labor cost- methods of payment of wages including incentive plans –Halsey and Rowan plans, Tailors Piece Rate method. Overheads: features, classification, methods of allocation and apportionment of overheads.

### Unit-III

**Methods of Costing;** Single or Output Costing, job and contract costing : Features, costing process-computation of cost Process Costing: features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits)

### Unit-IV:

**Costing Techniques for Decision making;** Budgetary Control-Fixed, Flexible Budget and cash budget Marginal Costing-Break Even Analysis-in units and in Rupees, P/V ratio margin of safety and Break even charts. Standard Costing And Variance Analysis (Material And Labour)

### References

#### Text books & Reference Books

1. .Cost and Management Accounting Jain and Narang Kalyani Publishers
2. Cost and Management Accounting M.N Arora Himalaya Publishing House
3. Cost accounting Dutt pearson Education
4. Management accounting S.P.Guptha S.Chnad co
5. Management accounting S.N.maheswari Sultan chand and sons
6. Cost Accounting Jawaharlal Tata Mcgraw Hill
7. Cost Accounting Theory and Practice Banerjee PHI
8. Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.
9. Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM2304	Indian Economy	4	1	0	5

### Objective/s and Expected Outcome:

The objective of this paper is to acquaint the students with the ability to understand the features and issues of Indian Economy.

#### Unit 1

**Indian Economy:** Nature of Indian Economy, salient features of Indian Economy, The need for Economic Development, factors responsible for development, causes of under development, determinates of development National Income of India-estimates, Inter-regional variations of national income.

#### Unit II

**Human Resources:** Demographic: Features of Indian population, size and growth of population and economic development. Problem of over population, Population policy. **Agriculture:** Feature- Agricultural productivity and income, Irrigation, Land tenures and techniques of cultivation: Rural indebtedness; Agricultural marketing and prices. Agricultural finance and Agricultural policy.

#### Unit III

**Industries:** Growth and problems of major industries-Iron and Steel, Cotton Textiles, Cement, Sugar and Petroleum. Industrial policy, Small scale industries-Problems and policy. **Transport:** An elementary exposure, growth and problems of Indian Railways, Road Transport, air and water transport.

#### Unit IV

**Indian Public Finance:** Indian Finance System. Taxation structure, Mobilisation of resources for development, Taxation and Fiscal policy. **Economic Planning:** Importance of planning for Economic development. Salient features of India's five years plans priorities-target achievements, failure factors affecting successful implementations of plans

#### References

#### Text books & Reference Books

1. Rudar Datt, Sundaram, K.P.M., "Indian Economy", 2012, S. Chand & Co., New Delhi
2. Jhingan, M.L. "The Economics of Development & Planning", 22nd Revised Edition,
3. Konark Publications, New Delhi.
4. Sankaran S, "Indian Economy: Problems, Policies and Development",
5. RBI Bulletin, Pramit Chaudhury, The Indian Economy, Poverty and Development.

**Note :** The latest editions of the books should be followed

Sub code	Subject Name	L	T	P	C
BM2305	Organizational Behaviour	5	0	0	5

### Objective/s and Expected Outcome:

This course emphasizes the importance of human capital in the organizations of today. It gives an insight to the students regarding individual and group behaviour in any organization

#### Unit I

**Introduction:** Meaning of organizational behaviour and its relevance in today's business environment, contributing disciplines to Organization Behaviour (OB), role of OB in management practices, challenges and opportunities for OB.

#### Unit II

**Individual behaviour in organization:** Foundation of individual behaviour, understanding self; **perception** –nature, importance, stereotyping, halo effect. Learning and its theories, behaviour modification. **Attitudes:** importance, components and major job attitude. **Personality-** meaning, major determinants of personality. **Motivation-** types of motivation, theories of work motivation given by Maslow, Herzberg, McGregor, Vroom and Porter – Lawler.

#### Unit III

**Group behaviour in organization:** Group dynamics, Types of groups, Group norms and roles, Group cohesiveness, Group development and facilitation. Understanding work Teams and types of team, Creating effective team. Dynamics of managerial leadership: nature, leadership styles.

#### Unit IV

**Inter- personal behaviour in organization:** power and politics, Management conflict, Organisational culture & change, Stress management

### References

#### Text books & Reference Books

1. Robbins, Organization Behaviour, Pearson Education Asia
2. Luthans, Organization Behaviour, Tata McGraw Hill
3. Newstrom, Organizational Behaviour: Human Behaviour at Work, Tata McGraw Hill
4. L.M. Prasad, Organisation Behaviour, Sultan Chand
5. Parikh, Gupta, Organisational Behaviour, Tata McGraw Hill
6. Aswathappa, Organization Behaviour, Himalay

**Note :** The latest editions of the books should be followed

<b>Sub code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
FS2306	Finishing School –III	1	-	2	2

**Objective/s and Expected Outcome:**

The objective is to help the students to enhance their employability. Students should be able to understand varied aspects of personality and attitude, particularly the skills of their chosen Vocations.

**UNIT I – NUMBERS (6 hours)**

Types and Properties of Numbers, LCM, GCD, Fractions and decimals, Surds

**UNIT II - ARITHMETIC – I (6 hours)**

Percentages, Profit & Loss, Simple Interest & Compound Interest, Clocks & calendars

**UNIT III - ALGEBRA - I (6 hours)**

Logarithms, Problems on ages

**UNIT IV - MODERN MATHEMATICS - I (6 hours)**

Permutations, Combinations, Probability

**UNIT V - REASONING (6 hours)**

Logical Reasoning, Analytical Reasoning

**ASSESSMENT**

Objective type – Paper based / Online – Time based test 50 marks



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# **B.COM**

# **SEMESTER IV**

### B.COM. IV Semester Syllabus

Sub code	Subject Name	L	T	P	C
BM2401	Corporate Accounting – I	5	0	0	5

**Objective/s and Expected Outcome:**

To make the student familiar with corporate accounting procedures and in-depth knowledge of preparation of various accounts related to corporate field.

#### Unit-I

**Issue and forfeiture of shares**, Reissue of shares: Introduction-types of shares: Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue - Recording of transactions relating to issue of shares . Underwriting of Issue of Shares (Simple Problems)

#### Unit-II

**Issue and Redemption of Debenture's** : Issue and Redemption of Debentures - Redemption out of profits –sinking fund method / Recording of transactions relating to issue and redemption of debentures

#### Unit-III

**Redemption of preference shares**; Issue and redemption of preference shares and its accounting treatment

#### Unit-IV

**FINAL ACCOUNTS** ;Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

#### References

##### Text books & Reference Books

1. Maheshwari S.N. :- Corporate Accounting ; Vikas publication
2. Shukla M.C. and Grewal T.S. :- Advanced Accounts; S. Chand & Co. Ltd., New Delhi
3. Mahurkar and Deshpande :- Accountancy – II
4. Kotalwar H.R. :- New approach to Accountancy
5. Jain and Narang :- Advanced Accountancy;Kalyani Publication
6. Dr. Jitendra Ahirrao :- Corporate Accountancy

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM2402	Auditing	5	0	0	5

### Objective/s and Expected Outcome:

To give insight into financial decision making and composition of different securities in the total capital structure and to familiarise the students with various factors considered while managing the Finance of a Company

#### Unit I

**Introduction to Auditing;** Introduction: Meaning and objectives of auditing : Types of audit; Internal audit. Audit Process: Audit programme; Audit and books; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking. Internal Check System: Internal Control.

#### Unit II

**Planning of Audit and Control;** Audit Procedure: Vouching; Verification of assets and liabilities. Audit of Limited Companies: Company auditor- Appointment, powers, duties, and liabilities.

#### Unit III

**Auditing Standards** – Appointment, power, duties and liability of Auditor. Broad Outlines of Company audit and auditor's report. Special audit – Banking companies, Educational Institutions, Insurance companies. Investigation, Audit of non profit organisation, Divisible Profit & Dividend.

#### Unit IV

**Recent Trends in Auditing** – Nature and significance of cost audit; Tax audit, Management audit, Computerised Audit. Audit Report: Contents - Preparation of audit report – Fair report - Qualified report. Lab Work: Collection of Model Audit Reports from Local Auditor and Preparation of similar reports.

### References

#### Text books & Reference Books

1. Business correspondence and Report Writing : Tata M.Graw Hill
2. Business correspondence & Report writing : Urmila Rai &S.M. Rai
3. Business communications and Report writing : Kalyani Publications
4. Auditing : N.D.Kapoor; Sultan Chand publication
5. Practical Auditing : T.N.Tandon

6. Auditing : R.G.Saxena ( Himalaya Publications)
7. Auditing Principles and Techniques Basu SK

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM2403	Cost Accounting -11	4	1	0	5

### Objective/s and Expected Outcome:

To develop the skill of decision making to have cost competitiveness and to gain knowledge of recent developments in costing and finally to have a general idea of cost accounting record rules & standards.

#### Unit I

**Job And Batch Costing** ; Nature, Purpose and Procedure of Job Costing ,Advantages and Limitations. **Contract Costing**; Features of Contract Costing ; Types of Contracts ;Cost plus Contract, Escalation & De-escalation clause ;Recording of Value & Profit on Contract

#### Unit II

**Process Costing** ;Meaning and Difference between Job costing and Process costing , Problems on process costing with process losses and without process losses and Normal loss, Abnormal loss and Abnormal gain , Inter Process transfer at profit-only Theory . **Joint Products And By Products** ; Meaning of Joint Products and By Products , Accounting of Join Products, Apportionment by Physical measurement, Apportionment on Market value at Separation point , Apportionment on market value after further processing

#### UNIT III

**Accounting For By Products**; Non cost and Sales value methods: other income method, Total sales method and Net cost method-Theory and Problems . Cost Methods: Opportunity cost method, standard cost method and Joint cost method- only Theory.

#### UNIT IV

**Operating Costing** ; Meaning, features, cost unit, operating cost statement —Problems on Transport costing only. **Reconciliation Of Cost&Finanacial Accounts**; Need for reconciliation, Reasons for disagreement in profits, Procedure for reconciliation

#### References

##### Text books & Reference Books

1. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, Newdelhi.
3. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
4. Maheshwari, S.N. and S.N. Mittal. Cost Accounting, Theory and Problems. Shri Mahabir Book Depot, New Delhi.

5. Jain, S.P. and K.L. Narang. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.

Sub code	Subject Name	L	T	P	C
BM2404	Operations Research	4	1	0	5

### Objective/s and Expected Outcome:

Objective of the syllabus is to acquaint the students with the knowledge of various tools and techniques which helps in optimal utilization the scarce resources of an organization.

#### UNIT I

**Decision-making environments:** Decision-making under certainty, uncertainty and risk situations; Uses of Decision tree, Uses, scope and applications of Operation Research in managerial decision-making

**Project Management:** Rules for drawing the network diagram, Application of CPM and PERT techniques in project planning and control

#### UNIT II

**Linear programming:** Mathematical formulations of LP Models for product-mix problems; graphical and simplex method of solving LP problems; **Transportation problem:** Various method of finding Initial basic feasible solution and optimal cost. Assignment model: Algorithm and its applications

#### UNIT III

**Game Theory:** Concept of game; Two-person zero-sum game; Pure and Mixed Strategy Games; Saddle Point; Odds Method; Dominance Method and Graphical Method for solving Mixed Strategy Game -Sequencing Problem: Johnsons Algorithm for n Jobs and Two machines, n Jobs and Three Machines.

#### UNIT IV

**Queuing Theory:** Application and Characteristics of M/M/I Queue model, Applications of Queue model for better service to the customers. **Replacement Problem:** Replacement of assets that deteriorate with time, replacement of assets which fail suddenly.

#### Recommended Books:

- 1) Taha Hamdy- Operations Research- An Introduction, Prentice-Hall
- 2) J K Sharma- 'Operations Research' Pearson Learning
- 3) Vohra- Quantitative Techniques in Management, Tata McGraw-Hill

4) Peter C Bell- Management Science/ Operations Research, Vikas Publications.

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM2405	Entrepreneurship and Small Business	5	0	0	5

### Objective/s and Expected Outcome:

To impart basic knowledge and equip students with concept of entrepreneurship and to identify and develop the entrepreneurial talents of students by promoting creative thinking.

#### Unit I

Entrepreneur, entrepreneurship and entrepreneurial process: conceptual issues. Entrepreneurship versus Management Entrepreneurship Role of entrepreneurship in economic development. Role and functions of entrepreneur . Theories of Entrepreneurship; entrepreneurial competencies; Innovation and entrepreneurial orientation in a developing economy. Development of women entrepreneur.

#### Unit II

Entrepreneurial environment, role of economic environment; Industrialization and motivating forces for entrepreneurial growth; Entrepreneurial scene in India Genesis and evolution of Government of India's SSI policy; Industrial policy resolutions of 1948, 1956, 1977 and 1991; Role of Industrial Estates, Technology Parks; SEZ's in fostering entrepreneurship development.

#### Unit III

Policy support for SSI's ; Institutions to assist SSI's ; Setting up small scale industry in India; Entrepreneurship Development Programmes (EDP's); Role of Government in organising EDP's ; Non-Government Organisation initiatives, Public Private partnership (PPP)

#### Unit IV

Promotion of venture; Opportunity analysis; Raising of funds, venture capital, Institutional finance. Development of plans – business organizational and marketing; New venture areas for entrepreneurs. Problems of entrepreneurship, sickness of SSI's Discussion of select cases.

### References

#### Text books & Reference Books

1. Vasant Desai Management of small scale industries, Himalaya Publishing
2. Angadi, Cheema, Das, Entrepreneurship, Growth, and Economic Integration, Himalaya Publication
3. Roy Entrepreneurship Oxford University Press
4. Dr. R.K Gupta & Lipika k.Guliani Fundamentals of entrepreneurship development & project management-Himalaya Publication

5. Rizwana and Janakiran, Entrepreneurship Development, Excel Books
6. Murthy, Small Scale Industry and Entrepreneurial Development, Himalaya Publishing

**Note : The latest editions of the books should be followed**

<b>Sub code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
FS2407	Finishing School- IV	1	-	2	2

**Objective/s and Expected Outcome:**

To impart basic knowledge and equip students with concept of verbal & non verbal communication and to identify and develop the talents of students by promoting creative thinking

**UNIT I (6 hours)**

Critical Reasoning – Essay Writing

**UNIT II (6 hours)**

Synonyms – Antonyms - Odd Word - Idioms & Phrases

**UNIT III (6 hours)**

Word Analogy - Sentence Completion

**UNIT IV (6 hours)**

Spotting Errors - Error Correction - Sentence Correction

**UNIT V (6 hours)**

Sentence Anagram - Paragraph Anagram - Reading Comprehension

**ASSESSMENT**

1. Objective type – Paper based /Online – Time based test 50 marks

# **B.COM**

# **SEMESTER V**



### B.COM. V Semester Syllabus

Sub code	Subject Name	L	T	P	C
BM3501	Corporate Accounting –II	4	1	0	5

#### Objective/s and Expected Outcome:

The main objective of teaching this subject is to make the students aware of some of the important technical issues of corporate accounting.

#### UNIT-I

**Accounting Standards** - Need and importance - An overview of Indian Accounting Standards; Valuation of Goodwill - Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method (including numerical). **Valuation of shares** ; Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method.

#### UNIT-II

**Preparation of Final Accounts** – Provisions relating to preparation of final accounts – Profit and loss account and balance sheet, Issue of bonus shares-Provisions of company’s Act and SEBI guide lines. Acquisition of business and profits prior to incorporation – Accounting treatment.

#### UNIT-III

**Amalgamation, Absorption and Internal Reconstruction Amalgamation** -- In the nature of merger and purchase – Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings) ;Absorption-Accounting treatment problems. Internal Reconstruction - Accounting Treatment– Preparation of final statements after reconstruction..

#### UNIT-IV

**Accounts Of Holding Companies/Parent Companies;** Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

#### References

#### Text books & Reference Books

1. Accountancy – III Tulasian Tata Mcgraw Hill Co
2. Accountancy - III S.P. Jain & K.L Narang Kalyani Publishers
3. Financial Accounting Dr.V.K.Goyal Excel Books
4. Introduction to Accountancy T.S.Grewal S.Chand and CO

5. Modern Accountancy Vol-II Haneef and Mukherjee Tata Mcgraw Hill co
6. Advanced Accountancy Vol-II S.N.Maheshwari & V.L.Maheswari Vikash Publishing co.

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM3502	Management Accounting and Business Finance-1	5	0	0	5

### Objective/s and Expected Outcome:

To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis.

#### Unit I

**Introduction;** Definition, Scope, Objectives of Management Accounting-Management Accounting Vs. Financial Accounting and cost Accounting. Installation of Management Accounting System - Role of Management Accountant – Controller functions – Management information system (Theory only) **Financial Statement analysis;** Financial statements-features, limitations. Need for, Meaning, objectives, and process of financial statement analysis-Methods and techniques of analysis (Theory Only)

#### UNIT-II

**Ratio analysis ;** Meaning, Classification, Advantages and limitations of Ration analysis, computation and interpretation of accounting ratios: Liquidity, Profitability and Activity and Solvency ratios (including problems). Lab: using excel / Accounting packages computation of problems on Ratio Analysis.

#### UNIT-III

**Funds Flow & Cash Flow Analyses;** Concepts of fund and fund flow – Preparation of funds flow statement. Concepts of cash and cash flow-limitations of funds and cash flow analyses (including problems). Lab: using excel/Accounting packages computation of problems on Cash Flow and fund flow statements.

#### UNIT-IV

**Capital Budgeting ;** Meaning and importance of capital budgeting-Process of capital budgeting Methods of capital budgeting : Traditional and time-adjusted methods (including `problems) payback period method, ARR & IRR methods

#### References

#### Text books & Reference Books

1. Garrison, Managerial Accounting, Tata McGraw
2. Maheshwari, Financial Accounting, Vikas Publishing
3. Khan and Jain, Management Accounting, Tata McGraw
4. Ramchandran, Financial Accounting for Management, Tata McGraw
5. Jawahar Lal, Accounting For Management, Himalaya Publishing

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM3503	E-Commerce	5	0	0	5

### **Objective/s and Expected Outcome:**

The objective of the paper is to acquaint the students with various IT Applications useful in the business.

#### **Unit-I**

**Introduction:** Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce. **Planning Online Business;** Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

#### **Unit-II**

**Technology for Online Business;** Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. **Mechanism of making payment through internet;** Online payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

#### **Unit-III**

**Laws Relating to online transactions:** Salient Features. **Applications in E-Commerce:** E-commerce applications in manufacturing, wholesale, retail and service sector. **Virtual existence:** Concepts, working, advantages and pitfalls of Virtual organization, workforce, work zone and workspace and staff less organization.

#### **Unit-IV**

**Designing an E-Commerce Model for a middle level organization:** The conceptual design, giving description of its transaction handling, infrastructure and resources required and system flow chart. **Security in E-Commerce:** Digital Signatures, Network security, Data encryption with secret keys, data Encryption public keys.

Designing web page using a tool

### **References**

#### **Text books & Reference Books**

1. Amor, Daniel - Pearson Edude. E Business R (Evolution)
2. Greenslein & Feinman. Electronic Commerce. TMH.
3. David Whiteley. E-Commerce: Strategy, Technologies and Applications. TMH.

4. Joseph, P.T. E-Commerce A Managerial Perspective. PHI.
5. Electronic Commerce: from vision to fulfillment. ELIAS M. AWAD PHI

**Note : The latest editions of the books should be followed**

<b>Sub code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
BM3504	Tax Laws – I (Indirect Tax)	4	1	0	5

### **Objective/s and Expected Outcome:**

To gain knowledge of various provisions of Central Excise, Customs Laws, Service tax, VAT & Sales Tax and to understand the applications of provisions in different circumstances.

#### **Unit 1**

**Service tax** ;Service tax – concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties

#### **Unit 2**

**VAT**; VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

#### **Unit 3**

**Central Excise**;Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

#### **Unit 4**

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

### **References**

#### **Text books & Reference Books**

1. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
2. Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest edition.
3. S. S. Gupta. Service Tax -How to meet your obligation Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
4. Dr. Vinod K. Singhanian, Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi, Latest edition

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
CA3505	Workshop on Computer Applications	3	0	2	4

### Objective/ s and Expected Outcome:

This is a basic paper of IT to familiarize the students with computer and its applications in the relevant fields and exposes them to some functions of Microsoft office and with its utility.

### Unit I

**Computer Fundamentals:** Data, Instruction and Information, Characteristics of Computers, Various fields of application of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Advantages and Limitations of Computer, Block Diagram of Computer, Function of Different Units of Computer, Classification of Computers.

### Unit II

**Computer Software:** Types of Software, Application software and system software, Compiler and Interpreter, Generations of languages, Low and High Level Languages. **Computer Memory:** Primary Memory & Secondary memory. Storage Media. **Introduction to Windows Operating System:** All Directory Manipulation: Creating Directory, Sub Directory, Renaming, Copying and Deleting the Directory File Manipulation: Creating a File, Deleting, Copying, Renaming a File Using accessories such as calculator, paint brush, CD player, etc.

### Unit III

**Introduction to MS-Word:** Introduction to Word Processing, its Features, Formatting Documents, Paragraph Formatting, Indents, Page Formatting, Header and Footer, Bullets and Numbering, Tabs, Tables, Formatting the Tables, Finding and Replacing Text, Mail Merging etc. **Introduction to MS Powerpoint:** PowerPoint, Features of MS PowerPoint Clipping, Slide Animation, Slide Shows, Formatting etc.

### Unit IV

**Introduction to MS-Excel:** Introduction to Electronic Spreadsheets, Feature of MS-Excel, Entering Data, Entering Series, Editing Data, Cell Referencing, ranges, Formulae, Functions, Auto Sum, Copying Formula, Formatting Data, Creating Charts, Creating Database, Sorting Data, Filtering etc.

### References

#### Text books & Reference Books

1. P.K.Sinha, Fundamental of Computers, BPB
2. Ron Masfield , MS-Office, Tech publication

3. Leon & Leon, Internet for Everyone Leon, Tech World
4. Curtin, Foley, Sen, Martin, Information Technology, Tata MCGraw Hill
5. Sanjay Saxena, A First Course in computers, Vikas Publication

**Note : The latest editions of the books should be followed**

<b>Sub code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
FS3507	Finishing School –V	1	-	2	2

**Objective/ s and Expected Outcome:**

The objective of the paper is to acquaint the students with various practical exercises useful in the organizations.

**UNIT I (6 hours)**

Video Profile

**UNIT II (6 hours)**

Tech Talk / Area of Interest / Extempore / Company Profile

**UNIT III (6 hours)**

Curriculum Vitae

**UNIT IV (6 hours)**

Mock Interview

**UNIT V (6 hours)**

Group Discussion / Case Study

**ASSESSMENT**

Objective type – Paper based / Online – 50 marks based on Continuous Communication Assessment.

**B.COM**  
**SEMESTER VI**

### B.COM. VI Semester Syllabus

Sub code	Subject Name	L	T	P	C
BM3601	Management Accounting and Business Finance- II	4	1	0	5

#### Objective/ s and Expected Outcome:

The objective of this paper is to enable students to understand the concepts and types of various financial services available in the market. This paper is also aimed to enable students to compare and analyze the performance of various financial services available in the market.

#### Unit 1

**Meaning of Business Finance**, Aims and scope of finance function, Financial Planning. Sources of Company Finance-Long Term and Short Term, SEBI Guidelines for raising company Finance. **Management Accounting**; Origin, Concept, nature and scope of Management Accounting. Distinction between management accounting and financial Accounting Nature, Importance and Limitations of financial statements

#### Unit -11

**Cost of Capital**: Introduction; measurement of cost of capital; cost of equity shares; cost of preference shares; cost of debt; calculation of overall cost of capital based on historical and market rates (Fundamentals only). **Leverage**: Measuring and analyzing the implications of Leverage - Operating Leverage, Financial Leverage and Total Leverage

#### Unit III

**Capital Structure Policy**: Meaning, importance and scope, Determinants of Capital Structure Structure ,Capital Structure Theories: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani-Miller Model (MM), Miller Model - Criticisms of MM and Miller Models

#### Unit IV

**Dividend policy**; meaning, Types and determinants of dividend policy, theories of dividend policy (Theory only). Working Capital: Meaning, Factors affecting working capital management and sources of working capital

#### References

#### Text books & Reference Books



1. Srivastava, R.M.: Essentials of Business finance
2. Upadhyay, K.M.: Financial Management
3. Manmohan & Goel: Principles and Practice of Management Accounting
4. Khan, M.Y. and Jain, P.K.: Management Accounting
5. Ravi M. Kishore: Management Accounting

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM3602	Functional Management	5	0	0	5

### Objective/ s and Expected Outcome:

To give insight into financial decision making and composition of different securities in the total capital structure and to familiarize the students with various factors of finance.

#### Unit I

Management as a Profession- Role of Management in modern Organization –Managerial Skill – Challenges Faced by Modern Managers – Functional areas of Management. **Financial Management**-Meaning, Definitions, Objectives, Sources of Finance-Role of Financial Manager.

#### Unit II

**Marketing Management** - Meaning, Definitions, Importance, Scope –Marketing Concepts – A brief Study of the Areas of Marketing Management. **Human Resource Management** – Meaning, Importance, Human Resource planning, Modern Methods, Recruitment, Selection- training and development

#### Unit III

**Office Management** – Elements , Functions of Office Management, office layout- New trends in Office layout- Administrative Office management – Objectives and functions of Administrative Office Manager. **Production Management** – Importance of Production Management- Plant location, plant layout – production planning and control.

#### Unit IV

**Strategic Management**; Definition, nature, scope, and importance of strategy; and strategic management (Business policy). Strategic decision-making. Process of strategic management and levels at which strategy operates. Role of strategists

### References

#### Text books & Reference Books

1. Functional Management: Sharma R K and Shashi K. Gupta
2. Functional Management: O P Gupta, Jain
3. Office Management: R K Chpra

4. Office Organization and Management: S P Arora
5. Financial Management: I.M Pandey
6. Financial Management: Khan and Jain

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM3603	Business Ethics and Corporate governance	5	0	0	5

### Objective/ s and Expected Outcome:

The objective of this paper is to enable students to understand the concepts of business ethics & corporate governance.

#### Unit I

**Thinking Conceptually about Politics:** Liberty, Equality, Justice, Rights and Recognition, The Idea of a Good Society. Domain of Politics and Ethics: Democracy and Welfare State, Market and Globalization.

#### Unit II

**Approaches to Moral Reasoning:** Consequentialism, Deontology, Teleological reasoning. **Ethics in Business:** Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.

#### Unit III

**Principles and Theories of Business Ethics:** Principles of Business Ethics, Characteristics of Ethical Organization, Theories of Business Ethics, Globalization and Business Ethics, Stakeholders Protection, Corporate Governance and Business Ethics.

#### Unit IV

**Corporate Governance:** Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49. Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures? **Corporate Social Responsibility (CSR):** Arguments for and Against, Drivers of CSR.

#### References

##### Text books & Reference Books

1. Bhanu Murthy, K. V. and Usha Krishna, Politics Ethics and Social Responsibilities of Business, Pearson Education, New Delhi.
2. J. P. Sharma Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd., New Delhi.
3. Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.

4. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
5. Andrew Crane Dirk Matten, Business Ethics (Indian Edition), Oxford University Press, New Delhi.
6. Daniel Albuquerque, Business Ethics, Principles and Practices (Indian Edition), Oxford University Press, New Delhi.

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM3604	Environment Sciences & Road Safety Education	4	0	0	4

### Objective/ s and Expected Outcome:

Upon successful completion of the course, students should be able to measure environmental variables and interpret results, evaluate local, regional and global environmental topics related to resource use and management, Propose solutions to environmental problems related to resource use and management. Describe road safety measures, their implications and potential solutions

#### Unit- I

**Introduction To Environmental Sciences:** Natural Resources: Environmental Sciences, Relevance, Significance, Public awareness, Forest resources, Water resources, Mineral resources, Food resources, conflicts over resource sharing, Exploitation, Land use pattern, Environmental impact ,fertilizer, Pesticide Problems, case studies

#### Unit-II

**Environmental Pollution And Management:** Environmental Pollution-Causes, Effects and control measures of Air, Water, Marine, soil, solid waste. Disaster Management-Floods, Earth quake, Cyclone and Land slides. Role of individuals in prevention of pollution- pollution case studies

#### Unit-III

**Human Population and the Environment-** Population growth, variation among nations. Population explosion – Family Welfare Program. Environment and human health, Human Rights, Value Education, HIV / AIDS, Women and Child Welfare, Role of Information Technology in Environment and human health, Case Studies.

#### Unit-IV

Concept and Significance of Road Safety, Role of Traffic Police in Road Safety, Traffic Engineering – Concept & Significance, Traffic Rules & Traffic Signs, How to obtain Driving License, Traffic Offences, Penalties and Procedures, Common Driving mistakes, Significance of First-aid in Road Safety, Role of Civil Society in Road Safety, Traffic Police-Public Relationship.

#### References

##### Text books & Reference Books

1. Dr. G.R. Chatwal, A Text Book of Environmental Studies, Himalaya Publications

2. Dara S S, A text book of environmental chemistry and pollution control, S.C & Company.
3. Haynes, R Environmental Science Methods, Chapman & Hall, London.
4. Shailendra K Singh, Subash C.Kundu , Disaster Management,Mittal Publications.

**Note : The latest editions of the books should be followed**

Sub code	Subject Name	L	T	P	C
BM3604	Tax Laws – II (Direct Taxes)	4	1	0	5

### Unit – I

Basic Concepts : Income, agricultural income, casual income, assessment year previous year, gross total income, total income person. Tax evasion, avoidance and tax planning. Basic of Charge; Scope of total income, residence and tax liability, income which does not form part of total income. Deduction from Gross total income.

### Unit-II

Head of the Income: Salaries; Income from house property; Profit and gains to business or profession. Capital gains; Income from other sources.

### Unit-III

Computations of total income of an individual, H.UF and firm. Deemed income: Aggregation of Income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures.

### Unit-IV

Wealth Tax; Levy of Wealth Tax, Valuation under Wealth Tax Act, 1957, Assessment Procedure

### References

#### Text books & Reference Books

1. Shukla S.K. – Direct Tax : Laws and Accounts ( Hindi & English)
- 2.Singhanai V.K. – Students, Guide of Income Tax, Taxman, Delhi
3. Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi
4. Mehrotra, H.C. – Income Tax Law & Accounts;
5. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delh

6. Grish Ahuja & Ravi Gupta, Systematic approach to income tax, Sahitya Bhawan publication, New Delhi.

<b>Sub code</b>	<b>Subject Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
FS3607	Finishing School-VI	1	-	2	2

**Objective/ s and Expected Outcome:**

The objective of the paper is to acquaint the students with various practical exercises useful in the organizations.

**UNIT I - ARITHMETIC - II (6 hours)**

Ratios & Proportions, Averages, Mixtures & Solutions

**UNIT II - ARITHMETIC – III (6 hours)**

Time, Speed & Distance, Time & Work

**UNIT III - ALGEBRA – II (6 hours)**

Quadratic Equations, Linear equations & inequalities

**UNIT IV– GEOMETRY (6 hours)**

2D Geometry, Trigonometry, Mensuration

**UNIT V – MODERN MATHEMATICS – II (6 hours)**

Sets & Functions, Sequences & Series, Data Interpretation, Data Sufficiency

**ASSESSMENT**

1. Objective type – Paper based / Online – Time based test 50 marks