

PANSKURA BANAMALI COLLEGE
(Autonomous)
EVENING COMMERCE DEPARTMENT

Program Outcome of B.Com (General)

The Learning Outcomes-based Curriculum Framework (LOCF) committee constituted by University Grants Commission (UGC) is pleased to submit its report concerning the curriculum of B. Com. Programme to be implemented by Universities and Higher Education Institutions. During this journey, a series of meetings were held and intensive discussions have taken place with various stakeholders to complete the exercise in a fruitful manner. The key role of any system of education is to build abilities, develop attitude, and cultivate the right approach towards life. Considering these aspects, it is of vital importance to design and develop a curriculum which should result in transforming the personality of a student. Educational programmes, when designed with specific objectives of transformation and development of the students help in bringing desired holistic personality. The principal focus, therefore, is on how to cultivate an aspiration to learn, understand, and adapt new skills and learning inputs. The focus of LOCF of Commerce and Business Education is aimed at improving the students' abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities. One essential aspect of LOCF is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. LOCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business. The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of LOCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be. Another focus of LOCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation. The core basis of LOCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices. The emphasis of this exercise is to provide a right understanding to the

students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions. The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism. There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment.

As a result, the LOCF in Commerce is focusing on introducing a globally recognised choice-based credit system that will provide several possibilities to master various key courses as well as explore new learning channels outside of the routine and standardised framework. The main goal of this activity is to give possibilities for kids' complete development. Thus, the LOCF can help in bringing uniformity in curricula on the one hand and empower the student on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world. The salient features of the LOCF in B. Com. are:

1. The objectives of LOCF are to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business leading to a graduate degree.
2. The learning outcomes for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline.
3. Because commerce is an interdisciplinary subject, special attention has been made to include courses in areas such as accounting, management, finance, taxation, law, marketing, human resource management, economics, statistics, information and communication technologies, and entrepreneurship.
4. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure.
5. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been included in the structure.

6. For B. Com. Programme, eight (08) DSC are placed from first to fourth semester, four (04) language papers(English and Bengali) are placed in first to fourth semester, two (02) GE courses are placed in the fifth and sixth semester, and four (04) DSE courses in fifth and sixth semester, and twelve(12) SEC courses from third to sixth semesters have been placed respectively along with an option to offer specific sector skill council courses are placed in third, fourth, fifth, and sixth semester. The idea of offering optional courses and also creating space for developing more Sector Skill Council courses covering different aspects of knowledge and skills is to create opportunities for employability of a commerce graduate and also broaden the learner's horizon towards practical relevance of studying commerce discipline so that a learner can have a wide choice of courses to have a better living and to lead a meaningful and contented life. Keeping in view the needs of the Commerce students, Ability Enhancement Compulsory Courses (AECCs) have been designed in a manner that provides relevant knowledge and skills.

7. An option to adopt courses offered by Sector Skill Council in the course structure of B. Com. as Skill Enhancement Courses is a pioneering step where the idea is to directly embed the academic course with relevant skill enhancement courses offered by various Sector Skill Councils in India. Hence, a scope for enhancing employability of regular Commerce graduates has been created in the proposed course structure.

8. Keeping in mind the objectives and learning outcomes specified in each course, special attention has been paid to providing practical tasks for each unit in the course so that students can obtain hands-on experience (learning by doing) in addition to textbook-based theoretical knowledge. In the sixth semester, a discipline-specific course incorporating the application of knowledge in exploring/analyzing/solving difficulties related to a real-life situation has been offered as a discipline-specific course.

9. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business especially in Accounting, Management, Finance, Marketing, Human Resource, Computer Applications in Business, Taxation, Business Laws, and Entrepreneurship.

10. The Faculty members are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning pedagogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and

effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

Programme Specific Outcomes of B. Com.

Students achieve the aims and traits indicated in qualification descriptions through learning acquired after completing a programme of study. The term 'programme' refers to a student's whole course of study that leads to a qualification. B. Learning Outcomes from the Program Com. comprise a variety of subject-specific abilities as well as generic talents such as mind management, creativity, and invention of competences in a variety of fields of Commerce and Business, the achievement of which will be shown by B. Com. Program leading to a bachelor's degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

- i. Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, and banking seeking youth fit for employment.
- ii. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- iii. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.

- iv. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
- v. The course provides an extreme and rigorous base for teaching, research, and allied business administrations

PANSKURA BANAMALI COLLEGE (Autonomous)
Evening Commerce Department
SYLLABUS FOR B.COM (General) COURSE UNDER CBCS SCHEME

Semester - 1				
Paper Code	Paper Name	Full Marks	Paper Category	Credit Points
ACNG DC1A	Financial Accounting- I	75	DSC-1A	6
ACNG DC1B	Business Organization & Management	75	DSC-1B	6
ACNG BNGL1	Bengali-I	75	Bengali Core Language-1	6
AECC EL	English	50	AECC-1	2
	Total	275		20
Semester – 2				
ACNG DC2A	Business Law	75	DSC-2A	6
ACNG DC2B	Business Mathematics and Statistics	75	DSC-2B	6
ACNG ENGL1	English-I	75	English Core Language-1	6
AECC EV	Environmental Studies	100(70+30)	ACCC-2	4
	Total	325		22
Semester - 3				
ACNG DC3A	Corporate Laws	75	DSC-3A	6
ACNG DC3B	Direct Tax	75	DSC-3B	6
ACNG SE1	Computer Application in Business & E-Commerce	50	SEC-1	2
	Indian Banking System			
	Life Insurance, Principles and Practice			
ACNG BNGL2	Bengali-II	75	Bengali Core Language-2	6
	Total	275		20

Semester-4				
ACNG DC4A	Corporate Accounting	75	DSC-4A	6
ACNG DC4B	Cost Accounting	75	DSC-4B	6
ACNG SE2	Computerized Accounting & E- Filing	50	SEC-2	2
	Loans and Advance Management in Banking			
	Life Insurance & General Insurance Business in India			
ACNG ENGL2	English-II	75	English Core Language-2	6
	Total	275		20
Semester - 5				
ACNG DS1A	Auditing	75	DSE-1A	6
ACNG DS1B	Fundamentals of Financial Management	75	DSE-1B	6
ACNG SE3	Entrepreneurship Development	50	SEC-3	2
	Principles of marketing			
	Financial reporting			
ACNG GE1	Micro Economics	75	GE-1	6
	Total	275		20
Semester - 6				
ACNG DS2A	Management Accounting	75	DSE-2A	6
ACNG DS2B	Consumer Protection Act	75	DSE-2B	6
ACNG SE4	Personal Selling & Salesmanship	50	SEC-4	2
	Fundamentals of goods and service tax			
	Management of human resources			
ACNG GE2	Indian Economy	75	GE-2	6
	Total	275		20
	Total Marks	1700		122

Semester I
Paper: FINANCIAL ACCOUNTING
Duration: 3 hrs. Marks: 75. Lectures: 54

LEARNING OBJECTIVES:

- 1. To impart the definition and basic concepts of financial accounting**
- 2. To understand the need, role, importance and functions of financial accountin**
- 3. To provide necessary information to interested parties about the financial statements of various organizations**
- 4. To understand the application of financial accounting in measuring trading results of a concern**
- 5. To learn how to ascertain position of various assets and liabilities of an organisation at the end of each financial year.**

CONTENTS

Objectives:

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

CONTENTS

Unit 1: Theoretical Framework in Accounts (4 Lectures)

The Nature of Financial Accounting Principles – Basic concepts and conventions: entity, money capital measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Unit 2: Business Income (4 Lectures)

Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.

Unit 3: Final Accounts (14 Lectures)

Single Entry System, Final Accounts of Trading and Non- Trading Concerns

Unit 4: Miscellaneous Accounting (22 Lectures)

Consignment: Features, Accounting treatment in the books of the consignor and Consignee.

Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Covertures.

Unit 5: Accounting for Dissolution of Partnership Firm (10 Lectures)

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. Theory Exam shall carry 100 marks

Course Outcomes: On successful completion of the course the students will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	Understanding	Have an idea about the basic concepts of Financial Accounting
2	Remembering and Understanding	Know the need, role, importance of financial accounting
3	Understanding, Evaluating and Applying	Gain knowledge about application of financial accounting in measuring performance and efficiency of any organisation.
4	Understanding and Evaluating	Learn how to prepare financial statements.

Suggested Readings:

1. Basu and Das, *Practical Problems in Financial Accountancy*, Rabindra Liabrary, Calcutta
2. Mukherjee and Hanif, *Fiancial Accounting*, Tata McGraw-Hill Education
3. Mukherjee and Mukherjee, *Financial Accounting*, Oxford University Pres

Paper: BUSINESS ORGANISATION AND MANAGEMENT

Duration: 3 hrs. Marks: 75. Lectures: 54

LEARNING OBJECTIVES:

- 1. To gather knowledge of different types of organisation and their structure.**
- 2. To understand the basic activities of management.**
- 3. To know the relationship between organisation and management.**

CONTENTS

Unit 1: Foundation of Indian Business

(Lectures: 12)

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation.

Unit 2: Business Enterprises

(Lectures: 12)

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3: Management and Organisation

(Lectures: 12)

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Delegation and Decentralisation of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

(Lectures: 12)

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Course Outcomes: On successful completion of the course the students will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	Understanding	Have a general idea of organization and management.
2	Remembering and Understanding	Have the need of organisation and management especially in the context of present day society.
3	Understanding, Evaluating and Applying	Gain knowledge about different structure of organisation and management technique.
4	Understanding and Evaluating	Learns to apply the knowledge of organisation and management in the business setup.

Suggested Readings:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.

Paper: COMMUNICATIVE ENGLISH
Duration: 3 hrs. Marks: 50. Lectures: 30

LEARNING OBJECTIVES:

1. The course aims at providing the student with knowledge of basic concepts of Communication using English
2. To develop their communicative skills

1. Introduction:

Theory of Communication, Types and modes of Communication

2. Language of Communication:

Verbal and Non-verbal (Spoken and Written) Personal, Social and Business Barriers and Strategies Intra-personal, Inter-personal and Group communication

3. Speaking Skills:

Monologue

Dialogue

Group Discussion

Effective Communication/ Miss- Communication

Interview

Public Speech

4. **Reading and Understanding** Close Reading Comprehension Summary Paraphrasing Analysis and Interpretation Translation (from Indian language to English and vice-versa) Literary/Knowledge Texts

5. **Writing Skills** Documenting Report Writing Making notes Letter writing

Recommended Readings:

1. Fluency in English - Part II, Oxford University Press, 2006.
2. Business English, Pearson, 2008.
3. Language, Literature and Creativity, Orient Blackswan, 2013.
4. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas

Course Outcomes: On successful completion of the course the students will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	Understanding	Basic elements of Communicative English
2	Remembering and Understanding	Development of Communicative Skill to cope up with the present scenario
3	Understanding, Evaluating and Analysing	To be able to communicate properly

Recommended Readings:

1. Fluency in English - Part II, Oxford University Press, 2006.
2. Business English, Pearson, 2008.
3. Language, Literature and Creativity, Orient Blackswan, 2013.
4. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas

Semester - II
Paper: BUSINESS LAWS
Duration: 3 hrs. Marks: 75. Lectures: 48

LEARNING OBJECTIVES:

- 1. To impart the basic principles and definitions of the five statutes commonly used in businesses and creation of contractual relationships and obligations.**
- 2. To learn the types of the laws along with the relevant case laws and analysis of the cases.**
- 3. To introduce the fundamentals of legal aspects of business; legally correct mechanisms of doing business and the requirements to conduct entrepreneurial activities as per the statutory requirements.**
- 4. To research and read through cases along with recent updates in the field of law through legislative changes and judicial pronouncements.**
- 5. To introduce the basic principles of equity, natural justice and conscience in businesses as to the integration of law in the practical application of the same and shall have the scope of deliberations in the class to understand the logic of application and implementation.**
- 6. To appreciate the nuances of theory and the application of the law in practical aspects of the legal theory by understanding the difference in the laws and the principles or areas of specific application of the provisions.**

CONTENTS:

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

CONTENTS

Unit 1: The Indian Contract Act, 1872: General Principles of Contract (14 Lectures)

Contract – meaning, characteristics and kinds, Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, Void agreements, Quasi – contracts

Unit 2: The Sale of Goods Act, 1930 (10 Lectures)

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

Unit 3: The Partnership Act, 1932 (12 Lectures)

Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners

Unit 4: The Negotiable Instruments Act 1881 (12 Lectures)

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheque

Course Outcomes: On successful completion of the course the students will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	REMEMBERING	DESCRIBE and learn the basic definitions and basic concepts of law and papers which will be relevant during the process of entering into commercial relations and contracts.
2	UNDERSTANDING	SUMMARIZE the fundamentals of legal aspects of business orienting them to legally correct mechanisms of doing business and the requirements to conduct entrepreneurial activities as per the statutory requirements. Gain the knowledge of legal intricacies, basic principles of equity, natural justice and conscience and shall have the scope of deliberations in the class to understand the logic of application and implementation.
3	APPLYING	ILLUSTRATE through research and read through cases to make them aware of the recent updates in the field of law through legislative changes and Judicial pronouncements.
4	ANALYSING	CLASSIFY the nuances of theory and the application of the law in practical aspects of the legal theory by understanding the difference in the laws and the principles or areas of specific application of the provisions.

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House

Paper: BUSINESS MATHEMATICS AND STATISTICS
Duration: 3 hrs. Marks: 75. Lectures: 54

LEARNING OBJECTIVES:

1. Describe and discuss the basic Mathematical tools applicable for Managerial decision-making.
2. Independently solving of business problems.
3. Describe and discuss the basic statistical tools applicable for Managerial decision-making.

CONTENTS

Part – A: Business Mathematics (30 Marks)

Unit 1: Set Theory (4 Lectures)

Unit 2: Algebra (18 Lectures)

Indices, Arithmetic Progress & Geometric Progress, Quadratic Equation, Logarithms, Permutation & Combination

Unit 3: Basic Mathematics of Finance (8 Lectures)

Simple and compound interest Rates of interest – nominal, effective and continuous – their inter-relationships; Compounding and discounting of a sum using different types of rates

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	REMEMBERING & UNDERSTANDING	Students will be able to describe and discuss the Mathematical tools applicable for business decision making.

Part – B: Business Statistics (30 Marks)

Unit 1: Uni-variate Analysis (10 Lectures)

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Unit 2: Bi-variate Analysis

(7 Lectures)

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficient

Unit 3: Time-based Data: Index Numbers and Time-Series Analysis (7 Lectures)

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	REMEMBERING & UNDERSTANDING	Students will be able to describe and discuss the basic statistical tools applicable for business decision making.
2	APPLYING	Students will be able understand Solve a range of problems using the techniques covered
3	UNDERSTANDING	Discuss critically the uses and limitations of statistical analysis.

Suggested Readings:

1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
3. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
4. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
5. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
6. J. K. Sharma, *Business Statistics*, Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
8. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
9. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
10. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.

Paper: Environmental Studies
Duration: 3hrs.Marks:100.Lectures:48
Theory: 70; Practical: 30

LEARNING OBJECTIVES:

- 1. To make students aware of the environment and its present status**
- 2. To understand the impact of urbanization on the environment**
- 3. To know more about the sustainable way of living and to use natural resources more efficiently.**

Unit 1: Introduction to environmental studies

(2 lectures)

Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.

Unit 2: Ecosystems

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:

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

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

(6 lectures)

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

Unit 4: Biodiversity and Conservation

(8 lectures)

- Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5: Environmental Pollution

(8 lectures)

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

Unit 6: Environmental Policies & Practices

(8 lectures)

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

(7 lectures)

Unit 7: Human Communities and the Environment

(6 lectures)

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management: floods, earthquake, cyclones and landslides.
- Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
	REMEMBERING	<p>The various reasons for pollution, its control and effects.</p> <p>To know the various types of ecosystem and its structures.</p> <p>To know the environmental laws and sustainable development for the natural resources.</p>
	UNDERSTANDING	<p>SUMMARIZE the various environmental disaster and its effect. Summarize the impact of urbanisation on environment.</p>

Suggested Readings:

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
7. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Boo

Semester - III
Paper: CORPORATE LAWS
Duration: 3 hrs. Marks: 75. Lectures: 48

LEARNING OBJECTIVES:

1. The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and related statutes on corporate behaviour.
2. To impart the basic principles and definitions contained in the statutes commonly used in corporate and the companies are governed by these principles.
3. To learn the types of the laws along with the relevant case laws and analysis of the cases.
4. To introduce the fundamentals of companies- creation; incorporation; registration; functioning; management and regulation; competitive policies and principles and the regulatory provisions in corporate governance.
5. To research and read through cases along with recent updates in the field of law through legislative changes and Judicial pronouncements.
6. To introduce the basic principles of equity, natural justice and conscience in businesses as to the integration of law in the practical application of the same and shall have the scope of deliberations in the class to understand the logic of application and implementation.
7. To appreciate the nuances of theory and the application of the law in practical aspects of the legal theory by understanding the difference in the laws and the principles or areas of specific application of the provisions

CONTENTS

UNIT 1

(8 Lectures)

Introduction - Administration of Company Law , formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract and provisional contracts; on-line registration of a company.

UNIT 2

(10 Lectures)

Documents - Memorandum of association, articles of association, doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, misstatement in prospectus, issue, allotment and forfeiture and reissue of share, issue of bonus shares.

UNIT 3

(12 Lectures)

Management - classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings, e-voting. Committees

of Board of Directors - Audit Committee, Corporate Social Responsibility Committee.

UNIT 4 (12 Lectures)

Dividends, Accounts, Audit- Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

UNIT 5 (6 Lectures)

Winding Up - Concept and modes of Winding Up.

COURSE OUTCOMES: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	REMEMBERING	DESCRIBE and learn learn the basic definitions and basic concepts of Companies law; regulatory provisions; incorporation requirements and papers which will be relevant during the process of entering into commercial markets.
2	UNDERSTANDING	SUMMARIZE the fundamentals of legal aspects of Companies; corporate behaviour; corporate governance and regulatory provisions making them aware of the basic requirements of market and corporate world. Gain the knowledge of legal intricacies, basic principles of equity, natural justice and conscience and shall have the scope of deliberations in the class to understand the logic of application and implementation.

3	APPLYING	ILLUSTRATE to research and read through cases to make them aware of the recent updates in the field of law through legislative changes and Judicial pronouncements.
4	ANALYSING	CLASSIFY the nuances of theory and the application of the law in practical aspects of the legal theory by understanding the difference in the laws and the principles or areas of specific application of the provisions.

Suggested Readings:

1. MC Kuchhal *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers).
2. GK Kapoor & Sanjay Dhamija, *Company Law*, Bharat Law House.
3. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press.
4. Gowar, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
5. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.

Paper: DIRECT TAX
Duration: 3 Hrs. Marks: 75 Lectures: 54

LEARNING OBJECTIVES:

The primary objective of this course is to provide students with a sound knowledge of the principles and provisions of the Income-tax Act, 1961. More specifically, this course has the following objectives:

1. To make students aware of the basic concepts, residential status and incidence/charge of tax.
2. To make students aware of the provisions and rules regarding the agricultural income.
3. To provide students with a sound knowledge of the provisions and procedure to compute five heads of income, i.e., salaries, income from house property, profits & gains of business or profession, capital gains, and income from other sources.
4. To provide students with a sound knowledge of the provisions and procedure in respect of clubbing & aggregation of incomes and set-off & carry forward of losses.
5. To make students aware of the various deductions under chapter VI A in computing total income.
6. To provide students with a sound knowledge of the procedure to compute total income and net tax liability of an individual, and of the firm.

CONTENTS

Unit 1:

Basic Concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax. Permanent Account Number (PAN)

Residential Status: Scope of total income on the basis of residential Status Exempted income under section 10 **(8 Lectures)**

Unit 2

Computation of Income under Different Heads -1

- Income from Salaries
- Income from house property **(15 Lectures)**

Unit 3

Computation of Income under Different Heads -2

- Profits and gains of business or profession
- Capital gains
- Income from other sources **(15 Lectures)**

Unit 4

Total Income and Tax Computation

- Income of other persons included in assessee's total income
- Aggregation of income and set-off and carry forward of losses
- Deductions from gross total income
- Rebates and reliefs
- Computation of total income of individuals and firms
- Tax liability of an individual and firm **(16 Lectures)**

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	Understanding, Remembering & Applying	Understand the basic concepts of tax; determine residential status of an individual, HUF and firms; identify the incidence/charge of tax.
2	Understanding & Remembering	Describe the provisions and rules regarding the agricultural income.
3	Understanding, Remembering & Evaluating	Compute five heads of income, i.e., salaries, income from house property, profits & gains of business or profession, capital gains, and income from other sources.
4	Understanding, Remembering & Evaluating	Explain the provisions and procedure in respect of clubbing & aggregation of incomes and set-off & carry forward of losses.
5	Understanding, Remembering & Evaluating	Identify, explain, and compute the various deductions under chapter VI A in computing total income.
6	Understanding & Evaluating	Compute total income and net tax liability of an individual, and of the firm.

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Pagare, Dinkar. *Law and Practice of Income Tax*. Sultan Chand and Sons, New Delhi.
4. Lal, B.B. *Income Tax Law and Practice*. Konark Publications, New Delhi.

Paper: COMPUTER APPLICATION IN BUSINESS AND E-COMMERCE

Duration: 3 hrs. Marks: 50 Lectures: 48

LEARNING OBJECTIVES:

The objective of this course is to examine and identify:

1. The key concepts related to the regulation of the internet and e-commerce.
2. The technologies facilitating electronic business and commercial transactions.
3. The legal and policy frameworks governing electronic business, platforms, and use of the internet.
4. Ethical considerations and consumer protections.
5. Current issues and concerns relating to e-commerce and internet regulation.

CONTENTS

Unit I: Introduction:

Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce, Supply Chain Management, Customer Relations Management.

(8 Lectures)

Unit 2: 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.

(8 Lectures)

Unit 3: Technology for Online-Business:

Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications.

(8 Lectures)

Unit 4: Mechanism of making payment through internet:

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

(8 Lectures)

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

(8 Lectures)

Unit 6: Security and Legal Aspects of E-Commerce:

Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law - Information Technology Act 2000: An overview of major provisions.

(8 Lectures)

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	REMEMBERING	Define and describe the key concepts related to the regulation of the internet and e-commerce.
2	APPLYING	Apply knowledge of e-commerce and internet regulation in hypothetical scenarios.
3	UNDERSTANDING	Critically consider specific national and foreign laws that apply to the internet.
4	UNDERSTANDING	Recognize and assess ethical principles that apply to e-commerce.
	ANALYSING	Assess and evaluate emerging ethical, legal, and policy issues related to internet regulation.

Suggested Readings:

1. Saha Kallol, E-Commerce and Application, Rabindra Liabrary
2. Ghosh and Majumdar, E-Commerce Applications, TD Publishers
3. Bhadra, Satpati, Dhar, Principles of Marketing and E-Commerce, Dishari Prakashani

Semester - IV
Paper: CORPORATE ACCOUNTING
Duration: 3 hrs. Marks: 75. Lectures:54

LEARNING OBJECTIVES:

- 1) To provide the students the requirement of different types of corporate reporting.
- 2) To provide the students the recent knowledge relating to Ind-AS and IFRS.
- 3) To help the students to understand the annual reports of the companies.
- 4) To provide the students the understanding and the presentation of financial statements of Corporate Entities.

CONTENTS

Unit 1: Accounting for Share Capital & Debentures (10 Lectures)

Issue of rights and bonus shares.

Redemption of preference shares and Redemption of Debentures.

Unit 2: Final Accounts (12 Lectures)

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

Unit 3: Valuation of Goodwill and Valuation of Shares (10 Lectures)

Concepts and calculation - simple problem only.

Unit 4: Amalgamation of Companies (14 Lectures)

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 5. Investment Accounts (6 Lectures)

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	UNDERSTANDING	The student will be able to gain knowledge and understanding of the concepts and practices of company accounts in accordance with the statutory requirements
2	Analysing	comprehensive understanding about the advances issues in accounting like preparation of consolidated balance sheet.
3	Remebering	An understand of the regulatory environment in which the companies are formed and operate.

Suggested Readings:

1. Monga, J.R. *Fudamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. Taxman Publication, New Delhi.
5. Basu and Das, *Corporate Accounting*, Rabindra Library

Paper: COST ACCOUNTING
Duration: 3 hrs. Marks: 75. Lectures: 54

LEARNING OBJECTIVES:

- 1. To impart the definition and basic concepts of Cost Accounting.**
- 2. To understand the need, role, importance and functions of Cost Accounting.**
- 3. To understand how to ascertain different types of cost.**
- 4. To learn how to analyze different elements of Cost Sheet.**

CONTENTS

Unit 1: Introduction **(6 Lectures)**

Meaning, objectives and advantages of cost accounting,
Difference between financial, cost, and management accounting.

Unit 2: Elements of Cost **(12 Lectures)**

Materials: Material/inventory control- concept and techniques. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard,

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.

Unit 3: Overhead **(12 Lectures)**

Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Redistribution of Overhead. Calculation of Machine Hour rate and Labour Hour Rate.

Unit 4: Methods of Costing **(14 Lectures)**

Unit costing, Job costing. Contract Costing. Process costing

Unit 5: Accounting Systems **(10 Lectures)**

Reconciliation of cost and financial account.

Course Outcomes: On successful completion of the course the students will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	Understanding	Define and explain basic concepts of Cost Accounting.
2	Remembering and Understanding	Understand the need, role, importance and functions of Cost Accounting.
3	Understanding, Evaluating and Analysing	Ascertain and analyze different types of cost
4	Understanding, Evaluating and Analysing	Analyze different elements of Cost Sheet.

Suggested Readings:

1. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
2. Horngreen, Charles T., Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.
3. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
4. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
5. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.
8. Basu and Das, *Cost Accounting*, Rabindra Liabrary

Paper: COMPUTERISED ACCOUNTING AND E-FILING

Duration: 3 hrs. Marks: 50 Lectures: 54

LEARNING OBJECTIVES:

The objective of this course is to examine and identify:

1. Gain familiarity with the concepts and terminology used in the development, implementation and operation of business computer applications.
2. Explore various methods where Information Technology can be used to support existing businesses and strategies.
3. Investigate emerging technology in shaping new processes, strategies and business models.
4. Achieve hands-on experience with productivity/application software to enhance business activities.
5. Accomplish projects utilizing business theories, teamwork, Internet resources and computer technology.
6. Work with simple design and development tasks for the main types of business systems.

CONTENTS

Unit 1.

Word-processing

(10 Lectures)

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: (Opening an existing document/creating a new document, Saving, Selecting text, Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting spellings) Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Mail Merge including linking with Access Database, Tables: Formatting the table, Inserting filling and formatting a table

Unit 2.

Preparing Presentations

(7 Lectures)

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

Unit 3.

Spreadsheet and its Business Applications

(15 Lectures)

Spreadsheet concepts, Creating a work book, Saving a work book, Editing a work book, Inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving data from selected cells, Handling operators in formula, Rearranging Worksheet, Project involving multiple spreadsheets, Organizing Charts and graphs, Printing worksheet.

Unit 4.

Creating spreadsheet in the following areas

(10 Lectures)

Graphical representation of data, Frequency distribution and its statistical parameters, Correlation and Regression

Unit 5.

Accounting and Statistical Packages

(12 Lectures)

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Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	REMEMBERING	Describe the fundamentals of Information Technology (IT) infrastructure components: hardware, software, and data communications systems.
2	UNDERSTANDING	Explain the guiding principles of professional behavior in computing.
3	APPLYING	Demonstrate proper file management techniques to manipulate electronic files and folders in a local and networked environment.
4	APPLYING	Use business productivity software to manipulate data and find solutions to business problems.
5	ANALYSING	Explain the concepts and terminology used in the operation of application systems in a business environment.
6	ANALYSING	Identify emerging technologies for use in business applications.
7	APPLYING	Complete projects that integrate business software applications.
8	ANALYSING	The student is expected to be able to identify and utilize appropriate technology for effective decision-making and improved performance, having mastered the Microsoft Office.

Semester- V
Paper: AUDITING
Duration: 3 hrs. Marks: 75. Lectures: 48

LEARNING OBJECTIVES:

- 1. Aims to introduce students to the principles of auditing and assurance services;**
- 2. Helps to develop idea on both theoretical and practical aspects of the audit process;**
- 3. Enables to learn recent developments in the organization of the profession and the regulatory framework governing practitioners and factors affecting the future evolution of the practice of auditing and assurance services;**
- 4. Analyse how corporate governance systems influence the performance of individual firms;**

CONTENTS

Unit 1: **(15 Lectures)**
Auditing: Introduction, Meaning, Objects, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: **(15 Lectures)**
Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3: **(18 Lectures)**
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;

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	EVALUATING	Read and evaluate financial statements of an entity with a focus on 'true and fair' view

2	UNDERSTANDING	Understand and apply substantive and compliance procedures in gathering audit evidence in establishing reliability of financial statements;
3	ANALYZING	Critique financial statements and entities as a whole in terms of risk, control, and materiality;
4	REMEMBERING	Checking compliance with statutory obligations of corporate entities with reference to Company legislation and regulatory framework;

Suggested Readings:

1. Gupta, Kamal and Ashok Arora. *Fundamentals of Auditing*. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
2. Jha, Aruna. *Auditing*. Taxmann.
3. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. *A Handbook of Practical Auditing*. S. Chand and Co. Ltd., New Delhi.
4. Ghatalia, S.V. *Practical Auditing*. Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
6. Alvin Arens and James Loebbecke, *Auditing: an Integrated Approach*

Paper: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Duration: 3 hrs. Marks: 75. Lectures:54

LEARNING OBJECTIVES:

- 1. To familiarize students with the basic concepts of finance, the components underlying finance, and the organization of finance function in corporations;**
- 2. To introduce students to the different areas of financial decision-making, and relevant approaches and criteria backing up the decision-making processes;**
- 3. To impart critical thinking skills and problem-solving competencies in issues pertinent to finance in a corporate set up;**
- 4. To help students gain a basic understanding of the aspects of return and risk in corporate finance parlance, and help them understand the implications and importance in business decisions of, and the intertwining of return and risk;**
- 5. . To assist students in understanding the applications of the concepts taught through relevant case discussions, and working out problems based on real-life publicly available company financials and research outcomes, and motivate students to pursue their own independent research in establishing validation links for a broader perspective and understanding of theories in corporate finance.**

CONTENTS

Unit 1: Scope and objective, Time value of money, Risk and return

(6 Lectures)

Unit 2:

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Profitability Index. **(14 Lectures)**

Unit 3:

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Concept of Leverage **(17 Lectures)**

Unit 4:

Dividend Decision – Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends. Dividend policies in practice. **(9 Lectures)**

Unit 5:

Working Capital Decisions: Concepts of working capital, sources of short-term finance, working capital estimation, cash management. **(8 Lectures)**

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	UNDERSTANDING	Appreciate and understand the nuances of corporate finance
2	APPLYING	Demonstrate skills in problem-solving in the three broad areas of financial decision-making through the concepts envisaged along the course
3	APPLYING	Apply the conceptual inputs in solving problems with numerical data and validating the results;
4	ANALYSING	Pursue their own independent examinations with publicly available data in generation of research outcomes in testing pervasiveness of concepts taught
5	ANALYSING	Solve cases pertinent to corporate finance practices around the globe, and appraise issues in the backdrop of finance theories.

Suggested Readings

1. Horne, J.C. Van and Wackowich. *Fundamentals of Financial Management*. 9th ed. New Delhi Prentice Hall of India.
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Engelwood Cliffs, Prentice hall.
3. Sana, Sarkar, Biswas and Das, *Financial Management*, Mc Grawhill
4. Johnson, R.W. *Financial Management*. Boston Allyn and Bacon.

Paper: ENTREPRENEURSHIP DEVELOPMENT
Duration: 3 hrs. Marks: 50 Lectures: 48

LEARNING OBJECTIVES:

- 1. To understand basic concepts in the area of entrepreneurship.**
- 2. To understand the role and importance of entrepreneurship for economic development.**
- 3. To develop personal creativity and entrepreneurial initiative.**
- 4. To understand the stages of the entrepreneurial process and the resources needed for the successful development of entrepreneurial ventures.**

CONTENTS

Unit 1:

Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Entrepreneurship and creative response to the society's problems and at work. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship. **(12 Lectures)**

Unit 2:

Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution. **(12Lectures)**

Unit 3:

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. **(12Lectures)**

Unit 4:

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (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.

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
	Understanding	Analyze the business environment in order to identify business opportunities.
	Understanding,& Applying	Identify the elements of success of entrepreneurial ventures. and Evaluate the effectiveness of different entrepreneurial strategies,

(12Lectures)

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
3. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
4. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.

Paper: MICROECONOMICS
Duration: 3hrs. Marks: 75. Lectures: 48

LEARNING OBJECTIVES:

MICRO ECONOMICS:

- 1. To make the student understand demand and consumer behavior and the choices made by agents under different economic conditions to reach equilibrium.**
- 2. To analyze the production side of the economy and the producers equilibrium.**
- 3. To make the student understand different types of market and levels of competition prevailing in the markets - strategies adopted by firms in the imperfectly competitive markets.**
- 4. To make the students understand features of public goods and common resources.**

CONTENTS

Unit 1: Demand and Consumer Behaviour (13 lectures)

Demand and Supply Analysis: Concept, Determinants, Shift in Demand and Elasticity of demand.

Consumer Behavior: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects.

Unit 2: Production and Cost (15 lectures)

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit 3: Perfect Competition & Imperfect Competition**(20 lectures)**

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Definition and Features of different Imperfect Competitive Markets

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	UNDERSTANDING	EXPLAIN utility maximisation and profit maximisation exercises by rational consumers and firms subject to their respective constraints as well as INTERPRET the concept of equilibrium in each case; SUMMARIZE the characteristics of private goods, public goods and common property resources.
2	APPLYING	SOLVE numerical problems on utility maximisation, profit maximisation/cost minimization. Apply economic reasoning to understand the operations of an economy.
3	EVALUATING	Evaluating to what extent the factors that contribute to and detract from long-term economic growth.

4	ANALYSING	DIFFERENTIATE across different market forms and ANALYZE the social welfare implications of each; INVESTIGATE the phenomenon of market failure in the presence of externalities and public goods.
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Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Browning, E.K. and J.M. Browning; *Microeconomic Theory and Applications*, Kalyani Publishers, New Delhi.
4. Gould, J.P. and E.P. Lazear; *Microeconomic Theory*, All India Traveller Bookseller, New Delhi.
5. Lipsey, R.G. and K.A. Chrystal; *Economics*, Oxford University Press.
6. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill International.
7. Salvatore, D. *Schaum's Outline of Theory and Problems of Microeconomic Theory*, McGraw-Hill, International Edition.

Semester - VI
Paper: MANAGEMENT ACCOUNTING
Duration: 3 hrs. Marks: 75 Lectures: 54

LEARNING OBJECTIVES:

1. To impart the students, knowledge requirement about the use of financial, cost and other data to be applied in the industry.
2. To develop analytical skills for making decision making in complex business environment.
3. To understand and evaluate contemporary issues in the area of management accounting.

CONTENTS

Unit 1:

Meaning, objectives, nature and scope of management accounting, difference between cost and management accounting, cost control, cost reduction and cost management **(4 Lectures)**

Unit 2:

Ratio analysis: Meaning, importance, benefits and limitation of uses of accounting ratio, types of ratio calculation of balance sheet, final account inter firm comparison, intra firm comparison, their application for analysis of financial statement **(10 Lectures)**

Unit 3:

Cash flow and fund flow statement: **(12 Lectures)**

Meaning, concept of fund, difference between cash flow and flow and fund flow statement, relevant accounting standards; preparation of Cash Flow and Fund Flow Statement

Unit 4:

Budgeting and budgetary control:

Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget

(10 Lectures)

Unit 5:

Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour.

(08 Lectures)

Unit 6:

Absorption versus variable costing: Distinctive features and income determination. Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point. Decision making: make or buy, operate or shut down

(10 Lectures)

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
	Understanding and Analysing	Analyse and critically discuss the reasons of various management accounting problems and solutions
	Understanding and Evaluating	Develop the skill to prepare efficient budget.
	Evaluating and Analysing	Measure performance by analysing various cost and revenues

Suggested Reading:

1. Bagchi Kar, Financial Statement Analysis
Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
2. Horngreen, Charles T., Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.
3. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
4. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.

Paper: CONSUMER PROTECTION ACT

Duration: 3 hrs. Marks: 75. Lectures: 48

LEARNING OBJECTIVES:

- 1. This paper seeks to familiarize the students about their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.**
- 2. It also provides an understanding of the procedure of redressal of consumer complaints, and the role of different agencies in establishing product and service standards.**
- 3. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory bodies and business environment.**

CONTENTS

Unit 1: Conceptual Framework

(16 Lectures)

Consumer and Markets: Concept of Consumers; Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; misleading advertisements and deceptive packaging

Quality and Standardization: Role of National Standards: National Standards, Indian Standards Mark (ISI); Agmark;

Unit 2: The Consumers Protection Act, 1986

(13 Lectures)

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

Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights.

Adjudicatory Bodies: Their composition, powers and jurisdiction (pecuniary and Territorial): District Forum; State Commission; National Commission.

Unit 3: The Consumers Protection Act, 1986: Grievance Redress Mechanism under the CPA.

(6 Lectures)

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint;

Unit 4: Consumer Protection in India

(8 Lectures)

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

Industry Regulators and Consumer Complaint Redress Mechanism

Insurance: IRDA

Food items: Food Safety and Standards Authority of India (an overview)

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
	Understanding and Analyzing	Consumer’s rights and where they can make complain for unfair trade practice.
	Understanding and Evaluating	To understand where complains will be made as per existing Act for protection of the interest of the consumers.
	Evaluating and Analyzing	How complains can be lodged to appropriate forum so that proper compensation can be available.

Suggested Readings:

1. Khanna, Sri Ram, Hanspal, Savita, Kapoor, Sheetal and Awasthi, H.K. “ *Consumer Affairs*” (2007) Delhi University Publication. Pp. 334.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. How to Survive as a Consumer? CUTS, India www.cuts.org.
6. Deepa Sharma *Grievance Redress and Consumer Protection in India* Lambert Academic Publishers Germany 201

Paper: PERSONAL SELLING AND SALESMANSHIP
Duration: 3hrs.Marks: 50.Lectures:48

LEARNING OBJECTIVES:

1. This paper gives some idea about salesmanship, especially personal selling.
2. How a proper salesman can be developed to capture the market through proper motivation.
3. How the selling process can be developed so that salesmen can submit their report properly.

CONTENTS

Unit 1:

Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career. **(12 Lectures)**

Unit-2

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling **(12 lectures)**

Unit- 3

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities. **(12 lectures)**

Unit- IV

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling **(12 lectures)**

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
	Understanding and Analyzing	Better idea to be a good salesmen and allied activities.
	Understanding and Evaluating	Through proper motivation the activities of salesmen can be evaluated by their performance.
	Evaluating and Analyzing	To know how to develop the proper reporting after successful completion of selling activities.

Suggested Readings:

1. *Spiro, Stanton, and Rich, Management of the Sales force*, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill
3. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin
7. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

Paper: INDIAN ECONOMY – PERFORMANCE AND POLICIES

Duration: 3 hrs. Marks: 75 Lectures: 48

LEARNING OBJECTIVES:

1. To make the student understand the difference between economic growth and economic development
2. To understand India's position in terms of development in comparison to countries across the globe
3. To give the students an idea of India's economic history particularly at independence - the role of policy in India's economic development – stabilization and structural adjustment.
4. To make students understand the importance of different sectors of the Indian economy in terms of their performance and contribution to India's national income and employment over the years; reforms pertaining to the different sectors.

CONTENTS

Unit 1:

Basic Issues in Economic Development: Concept and Measures of Development and Underdevelopment; Human Development (3 Lectures)

Unit 2:

Basic Features of the Indian Economy at Independence: Composition of national income and occupational structure, the agrarian scene and industrial structure. (4 Lectures)

Unit 3:

Policy Regimes: (4 Lectures)
The evolution of planning and import substituting industrialization, Economic reform and liberalization

Unit 4:

Growth, Development and Structural Change: (15 Lectures)
The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions; The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework after 1991; Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.

Unit 5:

Sectoral Trends and Issues: (22 Lectures)
Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre

green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.

Industry and Services: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.

Course Outcomes: On successful completion of the course the learner will be able to-

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
1	UNDERSTANDING	DISTINGUISH between the concepts of growth and development; COMPARE across India's pre-independence and post-independence economic scenario; the role of policy in India's economic development
2	ANALYZING	RESARCH on the probable causes of economic downturn and COMPARE across alternative policies to stimulate growth.

Readings:

1. Mishra and Puri, *Indian Economics*, Himalaya Publishing House
2. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
3. Deepashree, "*Indian Economy, Performance and Policies*", Scholar Tech. New Delhi
4. Bettelheim, Charles *India Independent*. Chapters 1, 2 and 3.
5. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
6. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP.
7. Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
8. Nagaraj, R. *Indian Economy since 1980: Vitrious Growth or Polarisation?* *Economic and Political Weekly*. pp. 2831-39.
9. Ray, S. K. *Land Systems and its Reforms In India. Sections II & III*, *Indian Journal of Agricultural Economics*. Vol. 51. Nos. 1 & 2.
10. Visaria, Pravin. *Demographic Aspects of Development: The Indian Experience*. *Indian Journal of Social Sciences*. Vol. 6. No. 3.