

MANGALAYATAN UNIVERSITY, ALIGARH
CENTRE FOR DISTANCE AND ONLINE EDUCATION



PROGRAMME PROJECT REPORT

BACHELOR OF COMMERCE

(B. Com.)

2023-24

Registrar
Mangalayatan University
Beswan, Aligarh

Introduction

The B.Com. degree is one of the most sought bachelor degree the programs after 12th. It includes complete knowledge of finance and management. The B.Com degree has been started to provide sound knowledge for producing the sound financial and management professionals. B.Com is one of the most job provider educational degree course in India and abroad, there are various multinational industries, which are offering jobs to various commerce graduates.

The best part of the program is that the student of all stream” in 12th standard can get admission in the B.Com. The program. B.Com. degree allows the candidates to enter in the field of Banking, Finance and Management. This degree enable the students with various aspects that are necessary for effective financial management and essential for entrepreneurs and business analyst. Bachelor in Commerce also gives students a platform for pursuing courses like MBA, M.Com. To do well in this field, students must possess leadership qualities, decision making skills, good oral and written communication skills. Partial ICT supported teaching learning practices shall be adopted to ensure parity in terms of academic rigor and quality of instructions.

A. Programme’s Mission and Objectives

Mission

The mission of the program is to provide a nurtured knowledge that will lead to fulfil the aspirations of Trade, Industry, Commerce and the Individual. To create an atmosphere of effective learning in commerce, generate a spirit of questioning, enquiry, induce healthy challenges and competitiveness, feel of complete accomplishment and instill self-confidence.

Objectives

1. To impart knowledge in advanced concepts and applications in various fields of commerce.
2. To provide the students the avenues of studies in parallel professional courses in commerce discipline.
3. To equip the students to occupy the important positions in business, industries and related organizations.
4. To make the learners to understand the purpose and use of commerce subjects.

B. Relevance of the Program with HEI’s Mission and Goals

The vision and mission of HEI, Mangalayatan University, Aligarh are:

Vision

To be an institution where the most formative years of a young mind are spent in the guided pursuit of excellence while developing a spirit of inquisitive questioning, an ability to excel in the pressure of a fast-changing professional world and desire to grow into a personality than a person in an environment that fosters strong moral and ethical values, teamwork, community service and environment consciousness.

Mission

- To be the enablers of the confluence of academic rigor and professional practicality.
- To bring global best practices to students through widespread use of technology.
- To empower our faculty to constantly develop new skills and excel professionally.
- To provide the best campus environment to the students and faculty with all facilities to nurture their interest.

B.Com. program of the University strives to realize its vision and mission by rectifying student centric issues on priority and also to empower local community with the help of various social clubs running in University like NSS, Kadam and Alumni association. The University Promotes Multidisciplinary and Allied research in various fields that supports and harnesses joyful learning environment. The goals of ODL program is to provide educational facilities to all qualified and

willing persons who are unable to join regular courses due to personal or professional reasons. There are many potential learners who cannot afford to join regular courses due to professional responsibilities and personal commitments. For such cases distance B.Com. can be helpful in increasing knowledge base and skill up gradation.

The program aims to provide alternative path to wider potential learners who are in need of refresher courses to update their skills.

C. Nature of Prospective Target Group of Learners

Distance Education at Mangalayatan University (MU) shall target the working professional's executives as well as those who cannot attend a full-time program due to constraints. The candidates desirous of taking admission in B.Com. program shall have to meet the eligibility norms as follows-

- 1. To obtain admission in B.Com. program offered through ODL mode, the learner must have completed 10+2 in any stream.*
- 2. The learner must have pass at 10+2 examination.*

The ODL- B.Com. program offered by Mangalayatan University caters the needs of diverse groups of undergraduate learners from all disciplines located in diverse regions and social structures such as learners from a low level of disposable income, rural dwellers, women and minorities who have little access to formal institutions of higher learning.

D. Appropriateness of Programme to be conducted in ODL mode to acquire specific skills and competence

The University has identified the following program outcomes and program specific outcomes as acquisition of specific skills and competence for B.Com. Program.

1. Programme Outcomes (PO's)

PO1.Knowledge: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2.Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3.Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4. Effective Citizenship: Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5. Ethics: Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

PO6. Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.

PO7. **Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

2. Programme Specific Outcomes

PSO 1. To understand the basic concepts of the commerce, management, accounting & economics.

PSO 2. To analyse relationship among commerce, trade industry, services, management and administration.

PSO 3. To understand rules and regulations of taxation, banking and insurance sector.

The University has managed care to introduce B.Com. Program taking into consideration, 1, and 2, to maintain the quality and to face the competition at the National/International level.

E. Instructional Design

The program is divided into six semesters and minimum credit requirement is 120 to get B.Com. degree through ODL mode from Mangalayatan University. Minimum time period for acquiring B.Com. degree will be three years and maximum time (extended) period is six years.

Evaluation Scheme

Semester-I						
Course Code	Course Name	Course Area	Credits	Continuous Assessment Marks	Term End Exam Marks	Marks
				Max.Marks	Max.Marks	
BCO-1101	Business Organization and Management	DCC	4	30	70	100
BCO-1102	Principles of Marketing	DCC	4	30	70	100
BCO-1103	Financial Accounting	DCC	4	30	70	100
Generic (Interdisciplinary) Elective(GE)-1(Any one of the following)						
BCO-1104	Principles of Micro Economics	GE	4	30	70	100
MGO-1104	Insurance and Risk management	GE	4	30	70	100
Ability-Enhancement Compulsory Course						
ENO-1100	English Communication	AECC	4	30	70	100
TOTAL			20	150	350	500

Semester-II

Course Code	Course Name	Course Area	Credits	Continuous Assessment Marks	Term End Exam Marks	Marks
				Max.Marks	Max.Marks	
BCO-1201	Cost Accounting	DCC	4	30	70	100
BCO-1202	Business Law	DCC	4	30	70	100
BCO-1203	Human Resource Management	DCC	4	30	70	100
Generic (Interdisciplinary) Elective(GE)-2(Any one of the following)						
BCO-1204	Indian Economy	GE	4	30	70	100
BCO-1205	Macro Economics	GE	4	30	70	100
Ability-Enhancement Compulsory Course						
ABO-1200	Environmental Science	AECC	4	30	70	100
TOTAL			20	150	350	500

Semester-III						
Course Code	Course Name	Course Area	Credits	Continuous Assessment Marks	Term End Exam Marks	Marks
				Max.Marks	Max.Marks	
BCO-2101	Company Law	DCC	4	30	70	100
BCO-2102	Financial Management	DCC	4	30	70	100
BCO-2103	Business Statistics	DCC	4	30	70	100
BCO-2104	Business Communication	DCC	4	30	70	100
Skill-Enhancement Elective Course (SEC)1(Any one of the following)						
BSO-2100	Introduction to Computer Application	SEC	4	30	70	100
BSO-2101	E-Marketing	SEC	4	30	70	100
TOTAL			20	150	350	500

Semester-IV						
Course Code	Course Name	Course Area	Credits	Continuous Assessment Marks	Term End Exam Marks	Marks

				Max.Marks	Max.Marks	
BCO-2201	International Business	DCC	4	30	70	100
BCO-2202	Research Methodology	DCC	4	30	70	100
BCO-2203	Management Accounting	DCC	4	30	70	100
BCO-2204	Business Environment	DCC	4	30	70	100
Skill-Enhancement Elective Course (SEC) 2(Any one of the following)						
BSO-2201	Personality Development and Communication Skills	SEC	4	30	70	100
BSO-2202	Training and Development	SEC	4	30	70	100
TOTAL			20	150	350	500

Semester-V						
Course Code	Course Name	Course Area	Credits	Continuous Assessment Marks	Term End Exam Marks	Marks
				Max.Marks	Max.Marks	
BCO-3101	Income Tax Law and Accounts	DCC	4	30	70	100
BCO-3102	Corporate Accounting	DCC	4	30	70	100
BCO-3103	Public Finance	DCC	4	30	70	100
BCO-3104	Banking and Insurance	DCC	4	30	70	100
Discipline Specific Elective (DSE)-1(Any one of the following)						
BCO-3105	Working Capital Management	DSE	4	30	70	100
BCO-3106	Management of Financial Institutions & Services	DSE	4	30	70	100
TOTAL			20	150	350	500

Semester-VI						
Course Code	Course Name	Course Area	Credits	Continuous Assessment Marks	Term End Exam Marks	Marks
				Max.Marks	Max.Marks	
BCO-3201	Entrepreneurship for Small Business	DCC	4	30	70	100

BCO-3202	Goods and Services Tax	DCC	4	30	70	100
BCO-3203	International Business	DCC	4	30	70	100
Discipline Specific Elective (DSE)-2(Any TWO of the following)						
BCO-3204	Commodity and Stock Market	DSE	4	30	70	100
BCO-3205	Auditing	DSE	4	30	70	100
BCO-3200	Summer Internship Project	DSE	4	30	70	100
TOTAL			20	150	350	500

MOOCS

The University shall give flexibility in opting for MOOC (Massive Online Open Courses) by the students pertaining to the prescribed curriculum and also the credits earned in the MOOC courses may be dealt as part of the evaluation scheme as per UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020.

Syllabi and Course Materials

Syllabi, PPR and self-learning materials are developed mostly by experienced faculty members of Mangalayatan University in consultation with contents experts and the same will be forwarded to CIQA and BoS/Academic Council/ Executive Council for further suggestions and approval.

Semester I

Course Name: Business Organization and Management

Course Code: BCO-1101

Credits: 4

Course Objective:

The course aims at providing a basic knowledge to the student about the organization and management of a business enterprise.

Course Outcomes: After completing the course, the student shall be able to:

Course Outcome	cognitive level
CO1: Demonstrate dynamics of business organization and management practices.	Understand
CO2: Explain varied perspectives related to business environment and entrepreneurship.	Understand
CO3: Analyze how organizations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.	Analyze
CO4: Analyze the relationship amongst functions of management.	Analyze
CO5: Compare the change in working pattern of modern organizations.	Understand

Block I: Business Nature

Unit 1: Economic and Non-economic Activities, Spectrum of Business Activities, Features of the Modern Business

Unit 2: Scope of business - Industry (Manufacturing Sector), Commerce (Service Sector) and Trade, 'Make in India' Movement, Social responsibility and ethics.

Unit 3: Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Block II: Management

Unit 4: Concept, Nature & Aspects of Management, Taylors Scientific Management Theory,

Unit 5: Henri Fayol Classical Organization Theory (management process theory),

Unit 6: Weber's Bureaucracy Theory,

Block III: Fundamentals of Management

Unit 7: Planning process and type – Decision Making process and type, Approaches to Decision-Making, Techniques of Decision-Making.

Unit 8: Organizing – Basic considerations. Departmentation – functional, project, matrix and network. Centralization and decentralization.

Unit 9: Dynamics of groups-Formation.

Block IV: Leadership and Motivation

Unit 10: Leadership: Concept, Managerial Grid, Situational Leadership.

Unit 11: Motivation: Concept and Theories

Unit 12: Maslow, Herzberg, McGregor and Ouchi theories.

Block V: Change Management

Unit 13: Resistance to change and strategies to manage change, Conflict levels, causes and resolution.

Unit 14: Functional and Dysfunctional aspects of conflict.

Unit 15: Conceptual Framework of Marketing Management, Financial Management, and Human Resource Management.

Text Books

1. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi, 2018.
 2. Gupta R.N - Principles & Practice of Management – S. Chand, 2015.
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Course Name: Principles of Marketing

Course Code: BCO-1102

Credits: 4

Course Objective:

This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases.

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	cognitive level
CO1: Learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage marketing operations of a business firm.	Understand
CO2: Describe the concept of segmentation and targeting.	Understand
CO3: Demonstrate the complexities involved in various differentiation and positioning decisions	Understand
CO4: Take effective decisions for launching new products and to understand the implications of different pricing strategies.	Apply
CO5: Develop the skills to design the promotion-mix strategies	Apply

Block I: Introduction of Marketing

Unit 1: Introduction to Marketing: Definition of Marketing, Entities that can be marketed

Unit 2: Marketing from an organization's viewpoint

Unit 3: Types of markets, Difference between marketing and selling

Block II: Segmentation and Targeting

Unit 4: Concept of segmentation:

Unit 5: Bases for segmentation

Unit 6: Targeting, Targeting strategies

Block III: Differentiation and Positioning

Unit 7: Introduction to Differentiation and Positioning

Unit 8: Differentiated, Undifferentiated and Niche marketing

Unit 9: Differentiation parameters, Competition, Positioning

Block IV: Marketing Strategy – I: Product and Price

Unit 10: Meaning and levels of product: Product classification

Unit 11: Product mix concept, Brand and brand decisions

Unit 12: Introduction to Pricing, Pricing decisions

Block V: Marketing Strategy – II: Place and Promotion

Unit 13: Introduction to Distribution: Distribution channels

Unit 14: Channel design and management, Introduction to Promotion, Promotional vehicles,

Unit 15: Product life cycle

Books Recommended/Suggested Readings:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). McGraw Hill.
 2. Kapoor, Neeru. Principles of Marketing PHI.
 3. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th edition) Pearson Education. Indian edition.
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Course Name: Financial Accounting

Course Code: BCO-1103

Credits: 4

Course Objective:

The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing business organizations.

Course Outcomes: After completing the course, the student shall be able to:

Course Outcome	cognitive level
CO1: Define theoretical framework of accounting.	Remember
CO2: Explain accounting process and develop the skill of preparation of final accounts.	Understand
CO3: Develop understanding of accounting for hire purchase transactions and determine depreciation.	Apply
CO4: Illustrate branch and departmental accounting	Understand
CO5: Develop the skill of preparation of Royalty Accounts.	Apply

Block I: Introduction

Unit 1: Conceptual Framework: Book keeping, Accounting & Accountancy, objectives, functions, advantage, limitations,

Unit 2: Accounting principle, Concepts and Conventions, Accounting Equations,

Unit 3: Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind. AS).

Block II: Accounting Process

Unit 4: Journal, ledger, Cash Book, Trial Balance,

Unit 5: Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information

Unit 6: Preparation of Final Accounts

Block III: Depreciation and Hire Purchase Accounting

Unit 7: Accounting for Plant Property and Equipment

Unit 8: Depreciation: Meaning of Depreciation, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method. (Relevant accounting Standards as applicable)

Unit 9: Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Installment System (Simple practical problems),

Block IV: Special Types of Accounting

Unit 10: Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches.

Departmental Accounting: Concept, Type of departments, Basis of allocation of departmental expenses

Unit 11: Methods of departmental accounting (Relevant accounting Standards as applicable)

Block V: Royalties Accounts

Unit 12: Royalty account, Minimum Rent,

Unit 13: Computation and recovery of Short working in the books of Land lord etc.

Unit 14: Practical questions

Books Recommended/Suggested Readings:

1. Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting, Taxmann
2. Kumar, Alok. Financial Accounting, Singhal Publication.
3. Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage

Course Name: Principles of Micro Economics

Course Code: BCO-1104

Credits: 4

Course Objective:

- To promote the ability to understand the basic concepts of Economics
- To give students the capacity to make relevance of economics in business decisions
- To help them be equipped with economic tools for consumer decision making and business analysis.

Course Outcomes: After completing the course, the student shall be able to

Course Outcome	cognitive level
CO1: Define Basic Concepts and Principles of micro economics.	Remember
CO2: Explain the mechanics of supply and demand in allocating goods and services and resources	Understand
CO3: Compare the choices made by a rational consumer	Understand
CO4: Identify relationships between production and costs	Apply
CO5: Demonstrate key characteristics and consequences of different forms of markets	Understand

Block I: Introduction to Economics

Unit 1: Nature and Characteristics and Scope

Unit 2: Relationship with other disciplines, Concept of Utility

Unit 3: Law of Diminishing Marginal Utility. Concept of Consumer Surplus

Block II: Demand, Supply and Market Equilibrium

Unit 4: Individual demand, market demand, Laws of Demand. Determinants of demand, Elasticity of demand

Unit 5: Determinants of Supply.

Unit 6: Market equilibrium and price determination.

Block III: Factors of Production

Unit 7: Law of returns, Law of variable proportions, Law of return to scale, Economics and

Unit 8: Diseconomies of scale.

Unit 9: Types of costs and behavior of costs in short run and long run.

Block IV: Market Structures

Unit 10: Types, Factors affecting types of market structures, Perfect and imperfect competition.

Unit 11: Monopoly, Monopolistic competition and Oligopoly.
Unit 12: Price and Output determination under perfect competition.

Block V: National Income

Unit 13: Concepts, Measurement and
Unit 14: Difficulties in measurement
Unit 15: Inequalities of Income, Causes. Inflation.

Text Books:

1. Ahuja, H.L., Business Economics, S. Chand & Co., New Delhi.
2. Deepa shree, Principles of Micro Economics, Ane Books Pvt Ltd, New Delhi
3. I.C. Dhingra, Microeconomics - Theory & Practice, S. Chand & Co., New Delhi.

Reference Books:

1. Dominick Salvatore (2012). Principles of Microeconomics (5th ed.) Oxford University Press
2. Principles of Economics, Economic Analysis – V. Lokanathan. 2017

Course Name: Insurance & Risk Management

Course Code: MGO-1104

Credits: 4

Course Objective: This course introduces the concept of risk and techniques of identifying, measuring and managing it. In this context, insurance as a risk management tool is discussed with references to its role, functions and basic principles as applicable to different classes of insurance. The course aims to provide the students with a broad understanding of risk and insurance as a means to manage it. This forms the foundation to facilitate the students in their further studies on insurance.

Course Learning Outcomes

After completing the course, the student shall be able to:

Course Outcome	cognitive level
CO1: Define the Concept of Risk, it's types, sources and measurements.	Remember
CO2 : Explain the Concepts and Principles of Insurance and its operations.	Understand
CO3: Develop insights into various types of Insurance	Apply
CO4: Examine the Legal aspects of Insurance contract and Actuaries	Analyze
CO5: Demonstrate the Regulatory Framework of Insurance	Understand

Block I: Introduction

Unit 1: Concept of risk, Types of risk.

Unit 2: Assessment and Transfer, Sources and Measurement of risk.

Unit 3: Risk evaluation and Prediction, Disaster risk management, Risk retention and Transfer.

Block II: Insurance I

Unit 4: Concept of insurance, Need for insurance.

Unit 5: Principles of utmost good faith, Insurable interest.

Unit 6: Indemnity, Economic Function, Proximate cause, Subrogation and Contribution.

Block III: Insurance II

Unit 7: Types of insurance: Life and Non-life insurance.

Unit 8: Features, Need and Policies of insurance.

Unit 9: Reinsurance and Co-insurance: Features, Objectives and Methods; Bancassurance- features and Merits.

Block IV: Insurance & Risk Management

Unit 10: Legal aspects of insurance contract, Loss Assessment and Loss control.

Unit 11: Control of Malpractices and Mis-selling, Exclusion of perils, Actuaries.

Unit 12: Computation of insurance premium.

Block V: Regulatory Framework of Insurance

Unit 13: Regulatory Framework of Insurance, IRDA act 1999: objectives of IRDA.

Unit 14: Composition of IRDA, Duties, Powers and Functions of IRDA, Role of IRDA.

Unit 15: Delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations.

Books Recommended/Suggested Readings:

1. George, E, Rejda, Principles of Risk Management and Insurance. Pearson Education
2. Gupta. P.K. Insurance and Risk Management, Himalaya Publishing House
3. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand & Sons.
4. Vaughan, E.J. and Vaughan, T, Fundamental of Risk and Insurance, Wiley & Sons

Course Name: English Communication

Course Code: ENO-1100

Credits: 4

Course Objective:

The purpose of commencing English communication skills course is to develop in students fundamental communication skills being integral to personal, social and professional interactions. One of the significant associations among human beings is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non- verbal. The course also focuses on enhancing the ability to handle casual and formed situations in terms of personal and intellectual grooming.

Course Learning Outcomes: After completing the course, the student shall be able to:

S. No.	Course Outcomes (COs)	Cognitive Level
1.	Define Communication	Remember
2.	Differentiate between General and Professional communication	Understand
3.	Use verbal and non-verbal communication	Apply
4.	Speak effectively with correct pronunciation	Apply

Block I: Self Introduction

Unit 1: introducing self

Unit 2: speaking about achievements

Unit 3: voicing future aspects

Block II: Communication

Unit 4: Non verbal Communication

Unit 5: Body Language

Unit 6: Paralanguage skills

Block III: Manners and Etiquettes

Unit 7: Personal grooming, Dress code

Unit 8: Telephone etiquettes

Unit 9: Intellectual grooming

Block IV: Conversation in Real Life Situations

Unit 10: Meeting people, traveling

Unit 11: Visiting Places

Unit 12: Shopping

Block V: Public Speaking Skills

Unit 13: Extempore

Unit 14: Role Play

Unit 15: Group Discussions

Books Recommended:

1. An introduction to Professional English and Soft Skills by B. K. Das et al., Cambridge University Press
 2. Technical Communication: Principles and Practice, Second Edition by Meenakshi Raman and Sangeeta Sharma, Oxford Publications.
 3. Effective Technical Communication by M Ashraf Rizvi, The McGraw-Hill companies.
 4. Understanding Body Language by Alan Pease.
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Semester II
Course Name: Cost Accounting

Course Code: BCO-1201

Credits: 4

Course Objectives:

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods.

Course Outcomes: After completing the course, the student shall be able to:

Course Outcome	cognitive level
CO1: Demonstrate conceptual framework of Cost Accounting.	Understand
CO2: Explain the accounting and control of material and labour cost.	Understand
CO3: Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; various item of overheads treatment of	Understand
CO4: Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.	Analyze
CO5: Explain cost accounting book keeping systems and reconciliation of cost and financial account profits	Apply

Block I: Introduction

Unit 1: Meaning, scope, objectives and advantages of cost accounting;

Unit 2: Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet.

Unit 3: Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

Block II: Elements of Cost: Material and Labour

Unit 4: (a) Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives

Unit 5: (b) 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 6: Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Block III: Elements of Cost: Overheads

Unit 7: Classification, allocation, apportionment and absorption of overheads, Under- and over-absorption;

Unit 8: Capacity Levels and Costs; Treatments of certain items in costing like interest on capital,

Unit 9: Packing expenses, bad debts, research and development expenses. Activity based costing.

Block IV: Methods of Costing

Unit 10: Unit costing, Job costing, Contract costing

Unit 11: Process costing (including process losses, valuation of work-in-progress, joint and by-products)

Unit 12: Service costing (only transport).

Block V: Cost Accounting Book-Keeping Systems

Unit 13: Integral and non-integral systems;

Unit 14: Reconciliation of cost accounting records with financial accounts.

Books Recommended/Suggested Readings:

1. Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
2. Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
3. Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
4. Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.

Course Name: Business Law

Course Code: BCO-1202

Credits: 4

Course Objective:

This course aims to acquaint students with general business laws issues to help them become more informed, sensitive and effective business leaders.

Course Outcomes: After completing the course, the student shall be able to:

Course Outcome	cognitive level
CO1: Define basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.	Remember
CO2: Demonstrate legitimate rights and obligations under The Sale of Goods Act.	Understand
CO3: Explain negotiable instruments.	Understand
CO4: Make use of skills to initiate entrepreneurial ventures as LLP.	Apply
CO5: Explain the fundamentals of Internet based activities under the Information and Technology Act.	Understand

Block I: The Indian Contract Act, 1872

Unit 1: Contract– meaning, characteristics and kinds.

Unit 2: Essentials of valid contract -Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

Unit 3: Void agreements. Discharge of contract – modes of discharge including breach and its remedies. Quasi – contracts.

Block II: The Sale of Goods Act, 1930

Unit 4: Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties.

Unit 5: Transfer of ownership in goods including sale by non-owners.

Unit 6: Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

Block III: Negotiable Instrument Act (1981)

Unit 7: Definition of negotiable instruments, features, promissory note,

Unit 8: Bill of exchange and cheque, holder and holder in due course, crossing of a cheque,

Unit 9: Types of crossings, negotiation dishonor and discharge of negotiable instrument.

Block IV: The Limited Liability Partnership Act, 2008

Unit 10: Salient Features of LLP, Difference between LLP and Partnership,

Unit 11: LLP and Company LLP Agreement. Nature of LLP. Partners and Designated Partners.

Incorporation Document Incorporation by Registration, Registered office of LLP and change therein.

Unit 12: Change of name. Partners and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP. Conversion of LLP.

Block V: The Information Technology Act 2000

Unit 13: Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement

Unit 14: Dispatch of electronic records. Regulation of certifying authorities Digital signatures certificates.

Unit 15: Duties of subscribers. Penalties and adjudication. Offences.

Books Recommended/Suggested Readings:

1. Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
2. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt.Ltd.
3. Tulsian P.C. (2018). Business Law. New Delhi.Tata McGraw Hill.
4. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press.

Course Name: Human Resource Management

Course Code: BCO-1203

Credits: 4

Course Objective:

To enable the students to understand and comprehend the vital issues of HRM in a dynamic environment.

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Describe basic nature and importance of human resource management.	Understand
CO2: Analyze the current theory and practice of recruitment and selection.	Analyze
CO3: Realize the importance of performance management system in enhancing employee performance.	Understand
CO4: Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.	Apply
CO5: Discuss the role of modern HRM in meeting challenges of changing business environment.	Analyze

Block I: Introduction

Unit 1: Meaning, importance and scope of HRM;

Unit 2: Evolution of HRM; functions, status and competencies of HR manager;

Unit 3: Human Resource Planning - quantitative and qualitative dimensions; Job analysis—job description and job specification; HR Policies.

Block II: Recruitment, Selection & Development

Unit 4: Recruitment, selection, placement, induction, and socialization –

Unit 5: An overview; Developing Human Resources; Training – need, types, and evaluation;

Unit 6: Role specific and competency-based training.

Block III: Performance Appraisal

Unit 7: Performance appraisal- nature and objectives,

Unit 8: Methods of performance appraisal, potential appraisal & employee counseling;

Unit 9: Job changes—transfers and promotions; HR audit.

Block IV: Compensation

Unit 10: Job evaluation; Compensation—concept and policies,

Unit 11: Base and supplementary compensation,

Unit 12: Performance linked compensation—individual, group, and organisation level.

Block V: Employee Maintenance and Emerging Issues in HRM

Unit 13: Employee health and safety, employee welfare, Social security (excluding legal provisions);

Unit 14: Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues

Unit 15: Challenges of HRM— employee empowerment, downsizing, work- life balance, use of technology in HRM functions.

Books Recommended/Suggested Readings:

1. Decenzo, D. A., & Robbins, S. P. (2011). Fundamentals of Human Resource Management. India: Wiley.
2. Dessler, G. (2017). Human Resource Management. Pearson.
3. Muller-Camen, M., Croucher, R., & Leigh, S. (2016). Human Resource Management: A
4. Case Study Approach. CIPD. Viva Books.

Course Name: Indian Economy

Course Code: BCO-1204

Credits: 4

Course Objective:

- 1.To enable the students to grasp the current economic problems in India.
- 2.To highlight the important economic sectors and challenges faced by them in the recent years.

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1 - Describe the concept and related terms in Indian Economy.	Understand
CO2 – Describe the Basic Features of the Indian Economy at Independence	Understand
CO3 - Explain the planning and import substituting industrialization	Understand
CO4 - Classify of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions	Understand
CO5 - Determine Sectoral Trends.	Evaluate

Block I: Basic Issues in Economic Development

Unit 1: Concept and Measures of Development and

Unit 2: Underdevelopment;

Unit 3: Human Development

Block II: Basic Features of the Indian Economy at Independence

Unit 4: Composition of national income and

Unit 5: Occupational structure,

Unit 6: The agrarian scene and industrial structure

Block III: Policy Regimes

Unit 7: The evolution of planning and import substituting industrialization.

Unit 8: Economic Reforms since 1991.

Unit 9: Monetary and Fiscal policies with their implications on economy

Block IV: Growth, Development and Structural Change

Unit 10: The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

Unit 11: The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;

Unit 12: Changes in policy perspectives on the role of institutional framework after 1991. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. Demographic Constraints: Interaction between population change and economic development.

Block V: Sectoral Trends and Issues

Unit 13: Agriculture Sector

Unit 14: Industry and Services Sector.

Unit 15: Financial Sector

Books Recommended/Suggested Readings

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
 2. IC Dhingra, Indian Economics, Sultan Chand & Sons
 3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
 4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
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Course Name: Macro Economics

Course Code: BCO-1205

Credits: 4

Course Objective The objective of this course is to provide knowledge about the principles of macroeconomics to students.

Course Outcome: At the end of the course, student would be able to:

Course Outcome	Cognitive level
CO1: Demonstrated understanding of nature and scope of Macro Economics.	Understand
CO2: Elaborate various concepts of measurement of National Income.	Understand
CO3: Demonstrate understanding of classical and Keynesian theory of unemployment.	Understand
CO4: Elaborate different theories of demand and supply of money .	Analyze
CO5: Elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.	Apply

Block I: Introduction

Unit 1: Macro Economics – Meaning Nature and scope,

Unit 2: Importance and Limitations of Macro Economics,

Unit 3: Differences between micro and macro Economics.

Block II: National Income

Unit 4: Concepts and Measurement of National Income,

Unit 5: Circular flow of National Income and expenditure –

Unit 6: Two sector Model, Three Sector Model, Difficulties in Measuring National Income.

Block III: Output and Employment

Unit 7: Classical theories of employment, Keynesian theory of employment- aggregate demand function,

Unit 8: Principle of effective demand, Consumption function – concept, Keynesian Psychological law of consumption, Average and marginal propensity to consume.

Unit 9: Investment function- Concept and Marginal efficiency of investment.

Block IV: Demand For Money and Supply of Money

Unit 10: Demand for money- Quantity Theory of Money (Fisher’s Transactions approach)

Unit 11: Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin’s Portfolio

Unit 12: Balance approach, Supply of money- Measures of money supply by RBI, Money multiplier.

Block V: Inflation, Unemployment and Labor Market

Unit 13: Inflation-Causes and effects, Demand pull and cost push inflation, Measures to control inflation.

Unit 14: Social costs of inflation, Unemployment – Natural rate of unemployment, Frictional and wait unemployment.

Unit 15 : Labour market and its interaction with production system, Phillips curve, Trade- off between inflation and unemployment, Sacrifice ratio.

Books Recommended/Suggested Readings:

1. Dr. Raj kumar & Prof Kuldeep Gupta, Modern Macroeconomics “Theory and Policy”, UDH Publishers, 1st edition, 2010.
2. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
3. Deepashree. Principles of Macroeconomics. Scholar Tech Press. Ed. 2017.
4. Dornbusch, Rudiger, Stanley Fischer and Richard Startz, Macroeconomics, McGraw Hill Education; Twelfth edition, 2018

Course Name: Environmental Science

Course Code: ABO-1200

Credits: 4

Course Objective:

The objective of this subject is to acquaint students with the Understanding and evaluate the global scale of environmental problems; and. Reflect critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.

Course Outcomes: After completing the course, the student shall be able to:

S. No.	Paper Outcomes (COs)	Cognitive Level
1.	Understand key concepts ecology, environment and eco-system	Remember
2.	Describe the applications of alternative energy sources	Understand
3.	Understand the different types of environmental pollution	Understand
4.	Discuss current environmental issues	Apply
5.	Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.	Apply

Block I: Multidisciplinary Nature of Environment & Ecosystem

Unit 1: Environmental Education: Definition, Scope & Importance, Need for Public Awareness,

Unit 2: Ecology & Environment, Type and components of Environment, Basics of Environmental Impact Assessment, Sustainable Development.

Unit 3: Eco system: Component of ecosystem, Type of ecosystem, food chain, food web, energy flow Ecological pyramids, Aquatic ecosystem (pond).

Block II: Alternative Energy Resources

Unit 4: Biofuels: Alcohol, Hydrogen production technology, Biofuels from Jatropa.

Unit 5: Green Energy: Sources, efficiency and sustainability, Energy from Biomass and solid waste.

Unit 6: Renewable Energy Resources: solar, wind, hydro, geothermal, fuel cells.

Block III: Environmental Pollution

Unit 7: Water Pollution: Types of pollutants, sources, effect of water pollution on human health.

Unit 8: Air Pollution: Air Pollutants, Sources, Effect of air pollutants on environment and human health, Dispersion of air pollutants. Noise Pollution: Sources and effects.

Unit 9: Solid Waste Management: Sources and classification of solid wastes, Causes and effects of solid waste, Management of solid waste.

Block IV: Current Environmental Issue

Unit 10: Population growth, Climate Change

Unit 11: Global warming: causes & effects, Acid Rain,

Unit 12: Ozone Layer depletion, Photochemical smog, Case Study.

Block V: Social Issues and Environment

Unit 13: Environmental legislations

Unit 14: Air, Water, Environmental protection, Forest and Wild life protection Act),

Unit 15: Nongovernmental organizations and their role in environment improvement and education.

Books Recommended/Suggested Reading:

1. "Environmental Studies", Smriti Srivastava, S.K. Kataria & Sons, Delhi.
 2. "Environmental Science", H. Kaur, Pragati Prakashan, Meerut.
 3. "Environmental Studies", Benny Joseph, Tata McGraw Hills-2005.
 4. "Environmental Chemistry", V.P. Kudesia, Pragati Prakashan, Meerut.
 5. "Environmental Chemistry & Pollution Control", S.S. Dara, S. Chand & Co.
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Semester III
Course Name: Company Law

Course Code: BCO-2101

Credits: 4

Course Objective:

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Explain the regulatory aspects and the legal documents and their usage essential for registration of company.	Understand
CO2: Describe the contents of prospectus, Share capital and debentures.	Understand
CO3: Explain management of company.	Understand
CO4: Equip the students with framework of dividend distribution and role of auditors in a company.	Apply
CO5: Discuss the procedure of winding up.	Apply

Block I: Incorporation and its Consequences

Unit 1: Formation of a company, Classification of company, Memorandum of association, Articles of association additional documents required for incorporation, certificate of incorporation;

Unit 2: commencement of business, alteration of Memorandum and Articles and limitations on power of alteration,

Unit 3: Conversion of public Ltd. Company to private Ltd. Company and private Ltd. Company to public Ltd. Company.

Block II: Prospectus, Share Capital and Debentures

Unit 4: Prospectus: Meaning of prospectus, contents of prospectus, Registration of prospectus, penalties for misrepresentation in prospectus. Share capital: Shares,

Unit 5: Classification of shares, alteration of capital, reduction of capital, voting rights.

Unit 6: Debentures: Kinds of debentures, Remedies for debentures holders, Creations of charges, mortgages and registration charges.

Block III: Management of Company

Unit 7: Directors: Structure of board of directors, Qualifications, remuneration, powers and duties of directors.

Unit 8: Appointment of directors, Independent directors, resignation and vacation of office of director.

Unit 9: Appointment and remuneration of Managing director.

Block IV: Meetings, Account and Audit of Company

Unit 10: Meetings: Classifications of meetings, General rules for meetings, proxies, quorum, voting rights, special and ordinary resolution.

Unit 11: Account and Audit: Accounts, statutory books, filing accounts with registrar.

Unit 12: Audit: Appointment of auditor, rights, powers and duties of auditor, special audit.

Block V: Winding Up

Unit 13: Meaning of winding up, modes of winding up,

Unit 14: Procedure of winding up, Liquidator: Rights and liabilities of liquidator,

Unit 15: Dissolution of company, consequences of winding up.

Books Recommended/Suggested Readings:

1. Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
 2. Sharma, J.P. (2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., NewDelhi
 3. Kumar, A., (2019) Corporate Laws, Taxmann Pvt Ltd
 4. Chadha R. & Chadha, S. (2018). Company Laws. Scholar Tech Press, Delhi.
 5. The Depositories Act,1996. Bare Act.
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Course Name: Financial Management

Course Code: BCO-2102

Credits: 4

Course Objective: This course aims to acquaint students with the techniques of financial management and their applications for business decision making.

Course Learning Outcomes

After completing the course, the student shall be able to:

Course Outcome	cognitive level
CO1 - Explain the nature and scope of financial management as well as time value of money and risk return trade off.	Remember
CO2 – Analyze capital budgeting process and capital budgeting techniques	Analyze
CO3 - Estimate various capital structure theories and factors affecting capital structure decisions in a firm	Understand
CO4 - Critically examine various theories of dividend and factors affecting dividend policy	Understand
CO5 - Evaluate working capital requirement	Evaluate

Block I: Introduction

Unit 1: Nature, scope and objectives of financial management

Unit 2: Time value of money

Unit 3: Risk and Return.

Block II: Capital Budgeting

Unit 4: The Capital Budgeting Process, Cash Flow Estimation

Unit 5: Payback Period Method, Accounting Rate of Return

Unit 6: Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index method.

Block III: Cost of Capital and Financing Decision

Unit 7: Sources of long-term financing, Estimation of components of cost of capital, Method for Calculating Cost of Equity, Cost of Retained Earnings

Unit 8: Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital.

Unit 9: Capital Structure- Theories of Capital Structure, Operating, Financial and Combined Leverage, EBITEPS, Analysis. Determinants of Capital Structure.

Block IV: Dividend Decision

Unit 10: Theories for relevance and irrelevance of dividend decision for corporate valuation

Unit 11: Walter's Model, Gordon's Model, MM Approach

Unit 12: Forms of dividend payment and Determinants of Dividend policy.

Block V: Working Capital Decision

Unit 13: Concepts of Working Capital, Operating & Cash Cycles,

Unit 14: Sources of short-term finance,

Unit 15: Working capital estimation, cash management, receivables management, inventory management.

Books Recommended/Suggested Readings

1. Pandey, I M. Essentials of Financial Management. Vikas Publications.
2. Rustagi, R.P. Basic Financial Management, Sultan Chand, New delhi
3. Singh, J.K. Financial Management- Theory & Practice, Galgotia Publishing Company.
4. Singh, Surender and Kaur, Rajeev, Basic Financial Management, Scholor Tech Press New Delhi.

Course Name: Business Statistics

Course Code: BCO-2103

Credits: 4

Course Objective:

The objective of course is to provide basic knowledge of quantitative methods and their commercial application for decision making in business.

Course Outcomes: After completing the course, the student shall be able to:

Course Outcome	cognitive level
CO1: Explain meaning, scope and functions of statistics and data processing.	Understand
CO2: Apply various measurement of central tendency	Apply
CO3: Apply various measurement of dispersion and skewness.	Apply
CO4: Describe relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.	Analyze
CO5: Learn patterns revealed by the time series data and to use it to make predictions for the future.	Apply

Block I: Introduction

Unit 1: Meaning, Characteristics, scope and function, limitations & misuse of statistics

Unit 2: Primary & secondary data, collection & editing of data

Unit 3: Classification, Frequency distribution and statistical series, Tabulation of data.

Block II: Measures of Central Tendency

Unit 4: Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean.

Unit 5: Positional Averages including Mode and Median

Unit 6: Partition values - quartiles, deciles, and percentiles with graphic presentation.

Block III: Measures of, Dispersion and Skewness

Unit 7: Measures of Dispersion: absolute and relative. Range, Quartile deviation, Mean deviation

Unit 8: Standard deviation, and their coefficients; Properties of standard deviation/variance.

Unit 9: Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

Block IV: Simple Correlation and Regression Analysis

Unit 10: Simple correlation – Kari Pearson formula in grouped and ungrouped. Data, Ranking method, con-current deviations method

Unit 11: Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation

Unit 12: Properties of regression coefficients; Relationships between Correlation and Regression coefficients.

Block V: Time Series

Unit 13: Meaning, Importance and Component of Time series

Unit 14: Additive model, Multiplication model, Measurement of Trend

Unit 15: Semi average method, Moving average method and Methods of Least squares.

Books Recommended/Suggested Readings:

1. Anderson, Sweeney and William. Statistics for Students of Economics and Business. Cengage
 2. Gupta, S.P. and Gupta, Archana. Statistical Methods. Sultan Chand and Sons, New Delhi.
 3. Levin, Richard, David S. Rubin, Rastogi, and Siddqui . Statistics for management, Pearson Education.
 4. Thukral, J.K., Business Statistics, Taxmann Publications
 5. Vohra, N.D. Business Statistics, McGraw Hill
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Course Name: Business Communication

Course Code: BCO-2104

Credits: 4

Course Objective:

- To equip students of the B.Com course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.
- To enable students analyze communication situations and develop Effective communication strategies
- To develop skills for communicate professionally and persuasively
- To make students learn skills for successful formal and informal presentations

Block I: Introduction

Unit 1: Definition, importance, features, purpose and process of communication.

Unit 2: Dimensions and channels of communication, the 7 c's of communication,

Unit 3: Barriers to communication, guidelines for effective communication.

Block II: Verbal communication

Unit 4: Introduction, Oral and Written communication-

Unit 5: Formal v/s informal oral communication, listening, silence as communication, advantages and limitations.

Unit 6: Salient features of written communication, importance of written communication in business.

Block III: Non- Verbal Communication

Unit 7: Body language: concept, importance, kinesics and its various elements: Eye Contact, Facial Expression, Gestures, Postures, Chronemics.

Unit 8: Oculistics, appearance, effective use of body language, advantages and limitations.

Unit 9: Paralanguage: Concept, Importance, Elements/Parts of Paralanguage: Voice, Word Stress, Pitch, Pause, Rate, Volume, And Articulation

Block IV: Business Etiquettes

Unit 10: Introduction, Concept, Significance, the first meeting, dressing, Exchanging Business Cards, Dining Etiquettes,

Unit 11: Meeting Etiquettes, giving gifts, kindest consideration for others, Telephonic Etiquettes, netiquettes.

Unit 12: Ethics and values in business communication

Block V: Business Communication

Unit 13: Business letter writing- essentials of effective correspondence, layout and planning of

business letter, kinds of business letter-enquiries and replies, placing and fulfilling orders, complaints and follow up, status enquiries, sales and goodwill letters

Unit 14: Intra-organizational communication- memoranda, notice, circulars and orders, staff suggestions and complaints, agenda and minutes, précis writing.

Unit 15: Email –writing email messages, pros and cons of email, do's and don'ts of email style, attaching a letter or memo to an email.

Text books:

1. Shalini Verma, Business Communication: Essential strategies is for 21 centuries manager, Vikas Publication,2014
2. Lesikar, R. V., & Petitt, J. D. Jr. (2005). Business Communication: Skills for Empowering the Internet Generation. 10th Edition. Tata McGraw-Hill Publication.

Reference Books

1. Mohan, Krishna & Banerji M. (2008). Developing Communication Skills. Macmillan Publishers India Ltd.
2. Sharma, R. C. & Mohan, K. (2002). Business Report Writing and Correspondence: Practical Approach to Business and Technical Communication. 3rd Edition. Tata McGraw-Hill Publication.

Course Name: Introduction to Computer Applications

Course Code: BSO-2100

Credits: 4

Course Objective:

This is a basic paper for Business Administration students to familiarize with basic principles of computer system including computer arithmetic, hardware, operating system, software applications, internet and world-wide web and their applications in the relevant fields.

Course Learning Outcomes : After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1- Define the concept of Computer Fundamentals.	Remember
CO2- Describe the conversion of one base to another base Number System.	Understand
CO3- Explain the needs of hardware and software required for a computation task.	Understand
CO4 - Demonstrate the use of Operating system.	Understand
CO5 - Demonstrate how a document to be prepared and formatted.	Understand

Block I: Computer Basics

Unit 1: Introduction, Characteristics of a Computer, Evolution of Computer, Generations of Computer.

Unit 2: Classification of Computers, Applications of Computer, Computer Applications in various fields of Science and management,

Unit 3: Block Diagram of Digital Computers.

Block II: Number Systems & Software

Unit 4: Number System: Introduction, Classification of Number System, Types of Number System,

Unit 5: Conversions from One Base to Another, Conversion using Shortcut Method.

Unit 6: Software: Introduction, Definition & types of Software, Uses of smart-phone, Uses of ICT.

Block III: Hardware and Memory

Unit 7: Hardware: Introduction, Computer Peripherals Devices, Input and Output Devices with examples.

Unit 8: Memory: Introduction, Classification, Hierarchical Chart (Primary memory, Secondary memory,

Unit 9: RAM, ROM, PROM, EPROM, EEPROM).

Block IV: Operating System and DBMS

Unit 10: Operating System: Introduction, Functions of an Operating System, Classification of Operating System (Multi-user, Multiprocessing, Multitasking, Real time).

Unit 11: DBMS: Introduction of database, Database Management System (DBMS),

Unit 12: Application of DBMS.

Block V: MS Office

Unit 13: MS Word: Introduction, Basic Formatting in MS Word, Advanced Formatting, Printing Documents, Print Preview.

Unit 14: MS Excel: Introduction, Workbook, Worksheet, Formatting in excel, Working with formulas, Printing worksheets.

Unit 15: MS PowerPoint: Introduction, Creating a Presentation, Basic Formatting in PowerPoint, Inserting charts, Inserting tables, Printing presentations.

Books Recommended/Suggested Readings:

1. Rajaraman, “Fundamentals of Computers”, Prentice Hall of India, 3rd Edition.
2. Alexis Leon and Mathews Leon, “Introduction to computers”, Leon Techworld.
3. Yashwant Kanetkar “Unix Shell Programming” BPB.

Course Name: E-Marketing

Course Code: BSO-2101

Credits: 4

Course Objective: This course is designed to impart the students with the knowledge, concepts and skills needed in marketing through digital channels. The course seeks to familiarize the participants with the concepts and techniques applicable to digital marketing. The aim of this course is not just to teach E-Marketing but to develop students in such a way that they equip with adequate skills in E-Marketing for managing business.

Course Outcomes: The successful completion of this course shall enable the student to:

S. No.	Course Outcomes	Cognitive level
1	Enumerate basic difference and similarities between non-digital and digital marketing	Understand
2	Examine consumer behaviour towards digital media.	Apply
3	Identify and develop digital strategies for Digital Market	Apply
4	Explain basic concepts of social media marketing.	Understand
5	Identify various tools for social media, web analytics	Understand

Block I: Internet penetration and E-marketing

Unit 1: Characteristics of Internet: Web 1.0, Web 2.0 and Web 3.0; Social media;

Unit 2: Similarities and differences between online and offline marketing;

Unit-3: Internet Marketing in India;

Unit 4: Business response to emerging digital revolution; Digital devices, platforms, media, data and technology.

Block II: Digital marketing strategy; Digital conversion funnel:

Unit 5: Customer acquisition, conversion and retention;

Unit 6: Acquisition: search engine optimization; paid advertising, search advertising, display advertising,

Unit 7: Social media marketing, email marketing; measuring success of search engine optimization,

Unit-8: Mapping search engine journey; on page and off page search engine optimization.

Block III: Online consumer behaviour: decision making process;

Unit 9: Problem recognition, information search, evaluation, choice and post purchase behaviour;

Unit 10: Online consumer segmentation; online marketing mix;

Unit 11: Consumer segments and targeting; User experience.

Block IV: Social Media analytics: data type and collection,

Unit 12: Structured and semi-structured data, social media metrics, social media ROI,

Unit 13: Social networks and social network analysis; Social media analytics with unstructured data: text mining,

Unit 14: Social customer relationship management,

Unit-15: Text mining for communication and reputation management; Big data, Internet of things.

Block V: Mobile Marketing, E-marketing; Internet marketing strategy: content marketing

Unit 16: Mobile Marketing,

Unit 17: E-marketing;

Unit 18: Internet marketing strategy: content marketing.

Suggested Readings:

1. Aslam K (2017). The 7 Critical Principles of Effective Digital Marketing. Arizona: Scottsdale, The Stone Soup Hustler Publication.
 2. Bly R.W. (2018). The Digital Marketing Handbook. Entrepreneur Press.
 3. Giovannoni, E (2018). The Digital Marketing Planning. Brisbane: Chasefive.com.
 4. Maity, M (2017). Internet Marketing. New Delhi: Oxford University Press
 5. Rayan D and Russ, H (2017). Digital Marketing for Dummies. NJ: John Wiley.
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Semester-IV
Course Name: International Business

Course Code: BCO-2201

Credits: 4

Course Objective:

This course offers an introduction to the main theoretical tools and policies that are central to the study of international trade, but with an emphasis on application to the trade flows, trading blocks and international macroeconomic events that characterize the global economy today.

Course learning outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1 - Describe the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.	Understand
CO2 - Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.	Analyze
CO3 - Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF and World Bank.	Understand
CO4 - Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.	Understand
CO5 - Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.	Analyze

Block I:

Unit 1: Introduction to International Business: Globalization and its growing importance in the world economy; Impact of Globalization; International business contrasted with domestic businesses –

Unit 2: Complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses.

Unit 3: International Business Environment: Economic, demographic, cultural and political-legal environment

Block II:

Unit 4: International Trade: Theories of International trade – Absolute advantage theory, Comparative advantage theory, Factory proportion theory and Leontief paradox, Product life cycle theory

Unit 5: National competitive advantage theory; Tariff and Non-Tariff Barriers.

Unit 6: BOP- Balance of payment account and its components

Block III:

Unit 7: Regional Economic Integration: Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC;

Unit 8: Cost and benefits of regional economic integration.

Unit 9: International Economic Organizations: WTO, UNCTAD, World Bank and IMF

Block IV: International

Unit 10: Financial Environment: Foreign exchange markets, Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation;

Unit 11: Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure

Unit 12: Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations.

Block V:

Unit 13: Foreign Direct Investment: Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI

Unit 14: Developments and Issues in International Business: Outsourcing and its potential for India; International Business & Ecological considerations.

Books Recommended/Suggested Readings

1. Bennett, Roger. International Business, Delhi: Pearson
2. Charles, W L Hill and Jain, Arun Kumar, International Business, New Delhi: Tata McGraw Hill
3. Daniels John. D. Lee H. Radenbaugh and David P Sullivan. International Business, Pearson Education.
4. Griffin, Ricky W and Michael W Pustay- International Business-A Managerial Perspective Prentice Hall

Course Name: Research Methodology

Course Code: BCO-2202

Credits: 4

Course Objective:

This course emphasizes the basic methodologies, as well as introduces a variety of techniques, and demonstrates how research applies to field of management.

Course Learning Outcome: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Describe meaning, scope and process of research.	Understand
CO2: Familiarize with research terminologies and various types of research design.	Understand
CO3: Get an insight into various scaling techniques and sources of data collection.	Apply
CO4: Get acquainted with various techniques of data analysis and its implications.	Analyze
CO5: Create enhanced Report writing skills	Apply

Block I: Research Formulation

Unit 1: Introduction, meaning of research,

Unit 2: Types; Role of research in important area and Process of Research;

Unit 3: Defining research Problems; Hypothesis Formulation.

Block II: Research Elaborated

Unit 4: Research Design- Exploratory;

Unit 5: Descriptive and Experimental; Research plan;

Unit 6: Concept of sample; various types of sampling techniques.

Block III: Data Collection

Unit 7: Methods of Data Collection:

Unit 8: Primary & Secondary,

Unit 9: Including Questionnaires & schedule), Scaling Techniques.

Block IV: Analysis of Data

Unit 10: Processing, editing & coding;

Unit 11: Analysis of Data by application of statistical tools and techniques;

Unit 12: Various kinds of charts and diagrams used in data analyses; Interpretation.

Block V: Report Writing

Unit 13: Contents & Types of reports; Characteristics of a good report;

Unit 14: Steps involved in report writing, Layout of the research report

Unit 15: Mechanics of report writing, Precautions for report writing, Role of computers in Research.

Books Recommended/Suggested Readings

1. Kothari CR- Research Methodology, New Age Publication
 2. Panneerselvam R- Research Methodology (PHI)
 3. Cooper, Donald, Schindler, Pamela- Business Research (TMH)
 4. Bill Taylor, GautamSinha, TaposhGhoshal- Research Methodology (PHI)
 5. Collis J and Hussey R - Business Research (Palgrave)
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Course Name: Management Accounting

Course Code: BCO-2203

Credits: 4

Course Objective:

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Learn thoroughly the conceptual framework of Management Accounting.	Understand
CO2: Describe the concept of marginal cost and marginal costing.	Apply
CO3: Explain the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.	Apply
CO4: Describe budgetary control system as a tool of managerial planning and control.	Apply
CO5: Discuss management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.	Analyze

Block I: Introduction

Unit 1: Meaning, objectives, nature and scope of management accounting

Unit 2: Difference between different forms of accounting

Unit 3: Cost, Financial and Management accounting, Cost control and Cost reduction, Cost management.

Block II: Marginal Costing

Unit 4: Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination

Unit 5: Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches;

Unit 6: Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break- even point.

Block III: Decision Making

Unit 7: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short - term decision making situations

Unit 8: Profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing

Unit 9: Decisions: Major factors influencing pricing decisions, Various methods of pricing.

Block IV: Budgetary Control and Standard Costing System

Unit 10: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations

Unit 11: Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.

Unit 12: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances; Disposition of variances; Control ratios.

Block V: Performance Measurement

Unit 13: Responsibility Accounting: Concept, Significance

Unit 14: Different Responsibility Centres; Divisional

Unit 15: Performance Measurement: Financial and Non-Financial measures; Transfer pricing.

Books Recommended/Suggested Readings:

1. Goel, Rajiv Kumar & Ishaan Goel. Concept Building Approach to Management Accounting.
 2. Cengage.
 3. Lal, Jawahar and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
 4. Singh, Surender. Management Accounting. PHI Learning Pvt. Limited, Delhi
 5. Singh, S.K. and Gupta, L. "Management Accounting". A.K. Publications, New Delhi.
 6. Khan, M. Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi
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Course Name: Business Environment

Course Code: BCO-2204

Credits: 4

Course Objective: To enable the students to gain insights into various concepts which characterize the business environment of a business in every aspect.

Course Learning Outcomes

After completing the course, the student shall be able to:

Course Outcome	Cognitive Level
CO1 - Describe business environment and its importance	Understand
CO2 – Discuss on political and legal issues in business	Understand
CO3 - Elaborate knowledge on social beliefs, customs and cultural heritage.	Create
CO4 - Acquire knowledge on micro and macroeconomic concepts.	Apply
CO5 - Acquire knowledge on various national, international financial service and trade institutions.	Apply

Block I: Theoretical Framework of Business Environment

Unit 1: Concept of Indian Business Environment,

Unit 2: Significance, Nature, Elements & Dimensions;

Unit 3: Environmental Scanning and Monitoring.

Block II: Economic Trends (overview): Income

Unit4: Economic Trends (overview)

Unit 5: Income; Savings and investment; Industry

Unit 6: Trade and balance of Payments, Money; finance; Prices.

Block III: The Current Five Year Plan: Major Policies; Resource allocation

Unit 7: The Current Five Year Plan: Major Policies; Resource allocation,

Unit 8: Problems of Growth: Unemployment; Poverty;

Unit 9: Regional imbalances; Social injustice; inflation; Parallel economy; Industrial sickness.

Block IV: Role of Governments

Unit 10: Role of Government: Monetary and fiscal policy;

Unit 11: Industrial Policy; Industrial licensing,

Unit 12: Privatization; Devaluation; EXIM Policy.

Block V: International Environments & Institutions

Unit 13: International Environment: International trading environment (overview);

Unit 14 Trends in world trade and the problems of developing countries;

Unit 15: International economic institutions- GATT, WTO, UNCTAD, World Bank, IMF.

Books Recommended/Suggested Reading

1. Sundaram & Black: The International Business Environment; Prentice Hall.
2. Agarwal A.N.: Indian Economy; Vikas Publishing House.
3. Khan Farooq A: Business & Society; S. Chand
4. Dutt R. and Sundaram K.P.M.: Indian Economy; S.Chand
5. Mishra S,K, and Puri V.K.: Indian Economy; Himalaya Publishing House
6. Hedge Ian: Encironmental Economics; Macmillan.

Course Name: Personality Development and Communication Skills

Course Code: BSO-2201

Credits: 4

Course Objective:

- To develop the skills of the professional undergraduate students for proper self-expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes
- The students should improve their personality, communication skills and enhance their self-confidence.

Course Learning Outcome: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Describe meaning, determinants and importance of personality development.	Understand
CO2: Familiarize with Personality Development Grooming.	Understand
CO3: Get an insight into Time management and Self-Analysis SWOT analysis.	Apply
CO4: Explore various forms of modern communication and Report writing skills.	Analyze
CO5: Familiarize with Leadership and How to face personal interview.	Apply

Block I: Personality

Unit 1: The Introduction Personality meaning,

Unit 2: Determinants- physical, intellectual, emotional, cultural Traits of personality,

Unit 3: Importance of personality development

Block II: Personality Grooming

Unit 4: Personality Development Grooming, dress code, do's and don'ts,

Unit 5: Social etiquettes,

Unit 6: Self-confidence

Block III SWOT

Unit 7: Self-Analysis SWOT analysis,

Unit 8: Creative thinking, Goal Setting,

Unit 9: Time management, prioritizing work

Block IV Communication

Unit 10: Communication and its Importance Definition

Unit 11: Process, and different types of communication Resume Writing, letter writing,

Unit 12: Report writing, article writing and Creative writing

Block V Leadership

Unit 13 Leadership as a process Group discussions,

Unit 14 Working in a team, class participation.

Unit 15 Learning How to face personal interview

Text Books:

1. Basic Managerial Skills for All by E. H. McGrath, S. J., PHI
Personality Development and Soft Skill, Mitra, Barun, Oxford University P
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Course Name: Training and Development

Course Code: BSO-2202

Credits: 4

Course Objective: The objective of the course to orient the students of management towards the art and science of influence and Leadership in organizations.

Course Learning Outcomes

After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1 - Describe the concept of training and development to companies.	Understand
CO2 – Explain the various methods of training and development.	Understand
CO3 - Describe the steps of executive development programs.	Understand
CO4 - Evaluate the effectiveness of training and development programmes.	Evaluate
CO5 - Evaluate the emerging trends in training and development field.	Evaluate

Block I: Introduction

Unit 1: Training and Development- concept, rationale and nature; Training, Learning and Development interface;

Unit 2: Theories of management training and development and practical application of these theories in today's organizations;

Unit 3: Training needs assessment- meaning and purpose, different levels, various approaches, outputs, methods used in training needs assessment; Training and development as source of competitive advantage.

Block II: Training and Development Methodologies

Unit 4: Training– process and methods; Human re-engineering; Principles of learning; Individual differences in learning, learning process.

Unit 5: Learning curves, workmen training, re-training, government initiatives, self-directed work teams; Use of audio-visual aids in training; Computer aided instructions- distance learning, open learning, e-Learning; Technologies convergence and multimedia environment;

Unit 6: Development techniques for enhancing decision–making and interpersonal skills- case-study, in-basket exercise, special projects, multiple management Programme learning, action learning, syndicate work, games, action maze, role play.

Block III: Executive Development

Unit 7: Importance of executive development, steps in organization of a management development program/ executive development program, methods/ techniques of management development program;

Unit 8: Role of development officers, administrators, consultants, designers and instructors.

Unit 9: Trends towards performance management and its impact on training professionals.

Block IV: Evaluation of Training and Development

Unit 10: Reasons for evaluating training and development programs, problems in evaluation; Evaluation planning and data collection- statistical methods;

Unit 11: Use of appropriate training and development software packages; Different evaluation frameworks, problems of measurement and evaluation, effective training follow-up;

Unit 12: Costing of training, measuring costs and benefits of training program, obtaining feedback of trainees; Kirkpatrick model of training effectiveness; Training issues resulting from the external environment and internal needs of the company; L&D practices of 5 prominent corporations.

Block V: Emerging Trends in Training and Development

Unit 13: Career development and planning; Career development programmes and counseling; Group projects; Training for international assignments;

Unit 14: Gamification, team training and six sigma training; Electronic Enabled Training Systems (EETS)- concept and types, benefits and challenges in using EETS, concerns in implementation.

Unit 15: EETS- availability, incorporation, extension, and learning renewals for EETS, use of EETS and its up scalability, follow up activities; Training and development initiatives of some selected companies from private and public sectors and MNCs.

Books Recommended/Suggested Readings:

1. Blanchard, P. N., Thacker, J. W., & Ram, V. A. Effective Training: Systems Strategies, and Practices. Dorling Kindersley (India) Pvt. Ltd.
2. Kumar, M., & Talwar, P. Human Resource Development. APH Publishing Corporation.
3. Lynton, R., & Pareek, U. Training for Development. New Delhi: Vistaar.
4. Noe, R. A., & Kodwani, A. D. (2012). Employee Training and Development (5th Edition ed.). Tata McGraw Hill

Semester-V
Course Name: Income Tax Law and Accounts

Course Code: BCO-3101

Credits: 4

Course Objective:

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

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO:1: Learn the basic concepts in the law of income tax and determine the residential status of different persons.	Understand
CO2: Identify the five heads in which income is categorised and to compute income under the heads 'Salaries' and 'Income from House Property'.	Apply
CO3: Compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.	Apply
CO4: Discuss the clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.	Apply
CO5: Compute tax liability of individuals and firms and understand the provisions of filing return of income.	Apply

Block I: Introduction

Unit 1: Basic concepts: Income; agricultural income; person, assessee; assessment year; previous year

Unit 2: Gross total income; total income; maximum marginal rate of tax; Permanent Account Number (PAN);

Unit 3: Residential status; Scope of total income on the basis of residential status; Exempted income under section 10.

Block II: Computation of Income Under Different Heads-1

Unit 4: Income from Salaries;

Unit 5: Income from house property.

Unit 6: Profits and gains of business or profession;

Block III: Computation of Income Under Different Heads-2

Unit 7: Capital gains; Income from other sources.

Unit 8: Income of other persons included in assessee's total income;

Unit 9: Aggregation of income and set-off and carry forward of losses;

Block IV: Total Income and Tax Computation

Unit 10: Deductions from gross total income; rebates and reliefs

Unit 11: Tax liability of individual and firm; Preparation of return of income;

Block V: Computation of Total Individuals and Firms

Unit 12: Filing of returns: manually, online filing of returns of income & TDS;

Unit 13: Provision and procedures of compulsory on-line filing of returns for specified assesses.

Books Recommended/Suggested Readings:

1. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources

1. Current Tax Reporter. Current Tax Reporter, Jodhpur.
 2. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
 3. Corporate Professionals Today. Taxmann. New Delhi.
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Course Name: Corporate Accounting

Course Code: BCO-3102

Credits: 4

Course Objective:

This course covers the characteristics of the Indian accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues, such as, accounting for non-current assets, accounting for intangible assets, accounting for liabilities and owners' equity, and provides a comprehensive coverage of consolidation issues and equity investments. The main objective is to Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956 & 2013. To give them an exposure to calculate the value of Goodwill and shares.

Course Learning Outcome: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Develop an understanding of accounting for share capital and debentures	Understand
CO2: Prepare financial statements of a company	Understand
CO3: Prepare Fund Flow and cash flow statements of a company.	Apply
CO4: Discuss the accounting for amalgamation and liquidation of companies	Apply
CO5: Prepare consolidated balance sheet for Holding company	Apply

Block I: Accounting for Share Capital and Debentures

Unit 1: Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares,

Unit 2: Book building. Underwriting of shares and debentures. Redemption of Preference shares

Unit 3: Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures. Relevant AS and IND-AS as applicable.

Block II: Financial Statements of a Company

Unit 4: Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview) Relevant AS and IND-AS as applicable

Block III: Fund Flow and Cash Flow Statements

Unit 5: Statement of changes in financial position on cash basis and working capital basis familiarity with Indian Accounting Standard -3

Block IV: Amalgamation and Reconstruction

Unit 6: Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings)

Unit 7: External reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

Block V: Accounts of Holding Companies/ Parent Companies

Unit 8: Preparation of consolidated balance sheet with one subsidiary company.

Unit 9: Relevant AS and IND-AS as applicable

Unit 10: problems

Books Recommended/Suggested Readings:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
 2. Kumar, Alok. Corporate Accounting. Kitab Mahal
 3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
 4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
 5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
 6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
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Course Name: Public Finance

Course Code: BCO-3103

Credits: 4

Course Objective:

This course aims to familiarize students with the comprehensive understanding of theories of public expenditure and their application. Identify differences in processes, revenue sources, and budgetary challenges that exist between different levels of government.

Block I: Nature and Scope of Public Finance

Unit 1: Nature, Definition, Scope of Public Finance

Unit 2: Role of Public Finance in Economic Development

Unit 3: Principles of Maximum Social Advantage

Block II: Public Revenue

Unit 4: Main Sources of Public Revenue

Unit 5: Classification and Importance of Taxes – Significance, merits and demerits of direct and indirect taxes

Unit 6: Impact, shifting, incidence and effects of taxation d) Significance of income tax and corporation tax

Block III: Public Expenditure and Public Debt

Unit 7: Classification and Cannons of Public Expenditure

Unit 8: Effects of Public expenditure on – Production, Distribution and Economic Growth

Unit 9: Need, Sources and repayment b) Effects of Public debt on – Money Supply, Economic Growth and Economic Stability

Block IV: Federal Finance and Local Finance

Unit 10: Financial Issues in a Federal set up

Unit 11: Principles of efficient division of financial resources between Central and States

Unit 12: Local bodies and their Financial responsibilities , Sources of Local Finance , Local Taxation

Block V: Budgets

Unit 13: Classification of Budgets

Unit 14: Budgets and Planning

Unit 15: Budget and National Accounts

Books recommended

1. Dalton, H – Principles of Public Finance
 2. Mehta and Agarwal – Public Finance
 3. Sarkar and Misra – Rajasva Shastra
 4. Bhargava – Public Finance in theory and practice
 5. Saxena and mathur – Public Fiance
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Course Name: Banking and Insurance

Course Code: BCO-3104

Credits: 4

Course Objective:

- To impart knowledge about the basic principles of the banking and insurance
- To have an understanding about the role of commercial banks in India
- To get familiarize with the functions of and financial system and role of financial services in theeconomy of a country
- To understand the fundamentals of insurance business

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive Mapping
CO1 - Describe the meaning and scope of Banking with functions of Banks and their role into banking.	Remember
CO2 - Familiarize with the operations of Banking and various services and benefits.	Understand
CO3 - Get an insight of lending operations of banking and causes of NPAs into banking sector.	Apply
CO4 - Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.	Apply
CO5 - Explain the types of Insurance and Regulatory framework of Insurance.	Understand

Block I: Origin of Banking

Unit 1: Definition and function of banks, banker and customer relationship, general and special types of customers.

Unit 2: Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms;

Unit 3: Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

Block II: Operations of Banking

Unit 4: Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits

Unit 5: Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), Epayments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking

Unit 6: Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

Block III: Loans and Advances

Unit 7: Principles of sound lending, Types of loans and advances, Advances against various securities;

Unit 8: Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA

Unit 9: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features.

Block IV: Concept of Insurance

Unit 10: Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity,

Unit 11: Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function

Unit 12: Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.

Block V: Life and Non-Life Insurance

Unit 13: Types of Insurance, Life and Non Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control

Unit 14: Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA;

Unit 15: Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

Books Recommended/Suggested Readings:

1. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons
2. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House

Course Name: Working Capital Management

Course Code: BCO-3105

Credits: 4

Course Objectives:

The objective of the course is to acquaint the students with the importance of the working capital and techniques used for effective working capital management.

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Describe the conceptual framework of working capital have an understanding the components of working capital.	Understand
CO2: Define cash management and Optimal Cash Balance	Understand
CO3: Explain objectives of Receivables Management and credit policy.	Understand
CO4: Demonstrate Inventory Management and Inventory Control Systems	Understand
CO5: Identify sources of finance for Working Capital.	Apply

Block I: Introduction

Unit 1: Concepts of Working Capital ,Components of Current Assets,

Unit 2: Permanent and Variable Working Capital, Determinants of Working Capital,

Unit 3: Estimating Working Capital Needs, Currents Assets Financing Policy, Operating and Cash Conversion Cycle.

Block II: Cash Management

Unit 4: Facets of Cash Management, Motives for Holding Cash,

Unit 5: Factors Determining Cash Needs, Cash Budgeting, Long – term Cash Forecasting, Managing.

Unit 6: Cash Collections and Disbursements, Optimal Cash Balance, Investment of Surplus Cash. Case Study.

Block III: Receivables Management

Unit 7: Objectives, Credit Policy: Nature and Goals,

Unit 8: Optimum Credit Policy, Credit Policy Variables,

Unit 9: Credit Evaluation, Credit Granting Decisions, Collection Policy, Factoring. Case Study.

Block IV: Inventory Management

Unit 10: Nature of Inventories, Need to Hold Inventories,

Unit 11: Objectives of Inventory Management, Inventory Management Techniques,

Unit 12: Analysis of Investment in Inventory, Inventory Control Systems.

Block V: Working Capital Finance

Unit 13: Accruals, Trade Credit and other current liabilities,

Unit 14: Working Capital Advance by Commercial Banks, Regulation of Bank Finance, Public Deposits, Inter-corporate Deposits,

Unit 15: Short-term Loans from Financial Institutions, Commercial Paper.

Books Recommended/Suggested Readings:

1. V. K. Bhalla, Working Capital Management: Text and Cases, New Delhi: Anmol Publisher, 2008.
 2. Y. Khan and P. K. Jain, Financial Management - Text, Problems and Cases, New Delhi: Tata McGraw Hill, 2009
 3. Hrishikesh Bhattacharya, Working Capital Management: Strategies and Techniques, New Delhi: Prentice Hall of India Private Ltd, 2009.
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Course Name: Management of Financial Institutions & Services

Course Code: BCO-3106

Credits: 4

Course Objective: To encourage the acquisition of knowledge and skills relating to application of accounting concepts and techniques for business decisions, short-term and long-term/strategic decision-making models, cost management ideas along with budgeting and associated performance measurement practices.

Course Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1 - Describe the meaning and scope of financial markets as well as institutions in India.	Understand
CO2 – Discuss the concepts of Money Market and Capital Market	Understand
CO3 - Detail the Commercial Banking and its Current developments.	Understand
CO4 - Explain concept of Non-Banking Financial Companies (NBFC's)	Understand
CO5 - Examine the Financial Services Industry	Analyze

Block-I Introduction

Unit-1: An Introduction to Financial System, Components, Financial System and Economic Development,

Unit-2: Financial Inter-mediation, An overview of Indian Financial System since 1951,

Unit-3: Financial Sector Reforms since liberalization 1990-91.

Block-II: Financial Markets & Capital Markets

Unit-4: Financial Markets: Money Market – functions, organisation and instruments.

Unit-5: Role of central bank in money market.

Unit-6: Indian Money Market – an overview. Capital Markets –Introduction, role and functions.

Unit-7: Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL).

Unit-8: Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.

Block-III: Financial Institutions I

Unit-9: Financial Institutions: Commercial banking – introduction, classification, its role in financing

Unit-10: Commercial and consumer, recent developments like MUDRA financing,

Unit-11: Problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.

Block-IV: Financial Institutions II

Unit-12: Life and non-life insurance companies in India:

Unit-13: Public and private. Mutual Funds – Introduction and their role in capital market development.

Unit-14; Types of mutual fund schemes (open ended vs close ended, Equity, Debt,

Unit-15:Hybrid schemes and ETFs. Non-banking financial companies (NBFCs).

Block-V: Financial Services Industry

Unit-16: Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India.

Unit-17: Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services,

Unit-18: Credit Rating, Financial Advisory and Portfolio Management Services.

Books Recommended/Suggested Readings:

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
 - 2.Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
 3. Khan M.Y. and Jain, P.K Financial Services, Tata McGraw Hill.
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Semester-VI

Course Name: Entrepreneurship for small business

Course Code: BCO-3201

Credits: 4

Course objectives:

The main objectives of the course are to familiarize students with various concepts used in understanding processes involved in entrepreneurship and business formation and development. Provide context to those processes in the form of differences between small and large firms, and the economic environment.

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1 - Describe entrepreneurship as volition in context of India.	Understand
CO2-Discuss the existing support system for entrepreneurial orientation.	Understand
CO3-Describe enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.	Understand
CO4 - Calculate the requirements of post-enterprise creation for effective operation of the business.	Apply
CO5 - Acquire on available growth strategies for implementing effective suitable strategy for expansion and growth.	Apply

Block I: Introduction

Unit 1: Entrepreneurship- meaning and importance, entrepreneurship in Indian context, entrepreneurship as a creative solution provider,

Unit 2: Meaning of various terms related to entrepreneurship-

Unit 3: Entrepreneurship, social entrepreneurship, net entrepreneurship, technopreneurship.

Block II: Entrepreneurial Eco System

Unit 4: Socio-economic support system for entrepreneurship; Public and private system of stimulation;

Unit 5: Role of development institutes, availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship;

Unit 6: Types of business entities- micro, small and medium enterprises, role of MSME sector in Indian economy family businesses in India; Conflicts in family business; Startup Action Plan; Make in India initiative.

Block III: Enterprise Formation Process

Unit 7: Understanding and analyzing business opportunities, market demand analysis, project feasibility study; preparation of business plan;

Unit 8: Start ups and basic start ups problems, sources of financing business start ups;

Unit 9: Cases of Indian start ups (practical knowledge on preparation of business plan/project report shall be imparted).

Block IV: Managerial Aspects of Business

Unit 10: Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital;

Unit 11: Human resource planning; Contract management;

Unit 12: Understanding marketing methods; Understanding of GST and other tax compliances.

Block V: Managing Growth

Unit 13: Business growth strategies specific to small enterprises;

Unit 14: Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources;

Unit 15: Network management; Succession planning for sustenance.

Books Recommended/Suggested Readings

1. Brandt, S. C. Entrepreneurship: The Ten Commandments for Building a Growth
 2. Company. MacMillan Business Books.
 3. Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi: Prentice Hall of India.
 4. Panda, S. C. Entrepreneurship Development. New Delhi: Anmol Publications.
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Course Name: Goods and Service Tax

Course Code: BCO-3202

Credits: 4

Course Objective:

This course aims to familiarize students with the Goods and Service Tax Act and their application in the real World. It will equip the students with understanding of GST Act.

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.	Understand
CO2: Describe the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.	Understand
CO3: Discuss the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.	Apply
CO4: Explain the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.	Apply
CO5: Learn the basic concepts of Customs Act and to compute the assessable value for charging customs duty.	Analyze

Block I: Introduction

Unit 1: Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government);

Unit 2: Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST;

Unit 3: Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Block II: Levy and Collection of GST

Unit 4: Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export;

Unit 5: Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses;

Unit 6: Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Block III: Input Tax Credit

Unit 7: Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods;

Unit 8: Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution);

Unit 9: Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

Block IV: Procedures

Unit 10: Registration; Tax Invoice; Credit and debit notes

Unit 11: Returns, Audit in GST

Unit 12: Assessment: Self assessment

Block V: Special Provisions under GST

Unit 13: Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering;

Unit 14: Avoidance of dual control; e-way bills

Unit 15: Zero-rated supply; Offences and penalties; Appeals

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

Books Recommended/Suggested Readings:

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
 2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
 3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
 4. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
 5. Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws.Cengage
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Course Name: International Business

Course Code: BCO-3203

Credits: 4

Course Objective:

This course offers an introduction to the main theoretical tools and policies that are central to the study of international trade, but with an emphasis on application to the trade flows, trading blocks and international macroeconomic events that characterize the global economy today.

Course learning outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1 - Describe the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.	Understand
CO2 - Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.	Analyze
CO3 - Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF and World Bank.	Understand
CO4 - Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.	Understand
CO5 - Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.	Analyze

Block I:

Unit 1: Introduction to International Business: Globalization and its growing importance in the world economy; Impact of Globalization; International business contrasted with domestic businesses –

Unit 2: Complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses.

Unit 3: International Business Environment: Economic, demographic, cultural and political-legal environment

Block II:

Unit 4: International Trade: Theories of International trade – Absolute advantage theory, Comparative advantage theory, Factory proportion theory and Leontief paradox, Product life cycle theory

Unit 5: National competitive advantage theory; Tariff and Non-Tariff Barriers.

Unit 6: BOP- Balance of payment account and its components

Block III:

Unit 7: Regional Economic Integration: Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC;

Unit 8: Cost and benefits of regional economic integration.

Unit 9: International Economic Organizations: WTO, UNCTAD, World Bank and IMF

Block IV: International

Unit 10: Financial Environment: Foreign exchange markets, Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation;

Unit 11: Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure

Unit 12: Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations.

Block V:

Unit 13: Foreign Direct Investment: Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI

Unit 14: Developments and Issues in International Business: Outsourcing and its potential for India; International Business & Ecological considerations.

Books Recommended/Suggested Readings

5. Bennett, Roger. International Business, Delhi: Pearson
6. Charles, W L Hill and Jain, Arun Kumar, International Business, New Delhi: Tata McGraw Hill
7. Daniels John. D. Lee H. Radenbaugh and David P Sullivan. International Business, Pearson Education.
8. Griffin, Ricky W and Michael W Pustay- International Business-A Managerial Perspective Prentice Hall

Course Name: Commodity and Stock Market

Course Code: BCO-3204

Credits: 4

Course Objective:

The objective of study of this course is to make students perfect in online share market trading. It help to student to understand the overall working of Indian Share Marketas well others.

Course Learning Outcomes: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1 -Define Capital and Commodities Markets.	Remember
CO2 –Describe Stock Market History, Membership, and organization	Understand
CO3 -Explain the concepts of trading in Stock Market	Understand
CO4 –Describe Commodities Market, Future and Forward Options Markets.	Understand
CO5 - Demonstrate how Trading in Commodity Markets.	Understand

Block I: Introduction to Capital and Commodities Markets

Unit 1: An Overview of Capital and Commodities Markets, Primary Market, Secondary Market (Stock Market)

Unit 2: Depositories, Private Placements of Shares/Buyback of Shares, Issue Mechanism.

Unit 3: Meaning of Commodities and Commodities Market, Differences between Stock Market and Commodities Market.

Block II: Stock Market

Unit 4: Stock Market History, Membership, Organization, Governing Body

Unit 5: Functions of Stock Exchange, Online Trading, Role of SEBI, Recognized Stock Exchanges in India (Brief Discussion of NSE, BSE and Nifty).

Unit 6: Derivatives on Stocks: Meaning, Types (in Brief).

Block III: Trading in Stock Market

Unit 7: Trading in Stock Market Patterns of Trading and Settlement

Unit 8: Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure,

Unit 9: National Securities Depository Ltd. (NSDL), Central Securities Depository Ltd. (CSDL) (in Brief).

Block IV: Commodities Market

Unit I: Commodities Market Evolution, Commodity Derivatives, Commodity Exchanges – Regional and National and International.

Unit 10: Functions, Role, Objectives and Types – Types of Transactions in Commodity Market – Spot.

Unit 11: Future and Forward Options Markets.

Block V: Trading in Commodity Markets

Unit 12: Trading in Commodity Markets Patterns of Trading and Settlement,

Unit 13: Price Discovery, Efficiency of Commodity Markets

Unit 14: Size of Commodity Markets in India – Benefits of Commodity Markets.

Text Books:

1. H.R. Appannaiah, Mukund Sharma , Stock and Commodity Markets-Himalaya Publication House
 2. C.B. Gopinath &Siji K. Stock And Commodity Markets, Vikas publication house
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Course Name: Auditing

Course Code: BCO-3105

Credits: 4

Course Objective:

Discuss the nature of auditing and assurance services including the impact of various statutes and regulations. Identify The stages of an audit from planning to conclusion. Apply Standard audit procedures such as analytical procedures, detail tests, and tests of controls.

Course Learning Outcome: After completing the course, the student shall be able to:

Course Outcome	Cognitive level
CO1: Differentiate between different aspects of auditing especially for internal check, internal control .	Understand
CO2: Describe auditing process.	Understand
CO3: Explain concept of Vouching and Verification Procedure of assets and liabilities.	Understand
CO4: Comprehend the Audit framework for limited companies.	Apply
CO5: Explain the Recent trends in Auditing .	Analyze

Block I: Introduction

Unit 1: Introduction: meaning and objective of auditing:

Unit 2: Types of audit; internal audit.

Unit 3: Internal Check system: Internal control

Block II: Audit Process

Unit 4: Audit process: Audit programme; Audit and books;

Unit 5: Working Subjects and evidences

Unit 6: Consideration for commencing an audit; Routine checking and test Checking.

Block III: Audit Procedure

Unit 7: Audit Procedure:

Unit 8: Vouching;

Unit 9: Verification of assets and liabilities

Block IV: Audit of limited companies

Unit 10: Company auditor – Appointment , powers , Duties and liabilities, Divisible profits and dividends

Unit 11: Auditor’s report –Standard report and Qualified report, Special audit of banking companies

Unit 12: Audit of educational institutions , Audit of insurance companies

Block V:

Unit 13: Investigation: Audit of nonprofit companies;

Unit 14: Recent trends in Auditing:

Unit 15: Nature and significance of cost audit; Tax audit; Management Audit

Books Recommended/Suggested Reading:

1. Sharma T.R.: auditing principles and problems, Sahitya Bhawan; Agra
2. Gupta Kamal; Contemporary auditing; Tata McGraw- Hill New Delhi
3. Tandon B.N. ; Principles of Auditing; S. Chand & Company; New Delhi
4. Pagare Dinkar; Principles and Practice of Auditing; Sultan Chand, New Delhi

Faculty and Support Staff

The University has identified the dedicated requisite faculty and support staff as mandated by the UGC and they are allocated the positions exclusively for ODL mode. The course material prepared by the CDOE faculty is at par with the regulations 2020.

List of Faculty associated with B.Com. program is as follows:-

S. No.	Name of Faculty	Designation	Nature of Appointment	Qual	Subject
1	Dr. Shital Rajput	Associate Professor	Full-Time	Ph.D	Commerce
2	Dr. Akhilesh Upadhyay	Assistant Professor	Full-Time	Ph.D	Commerce

Delivery Mechanism

The ODL of MU follows a modern ICT (Information & Communication Technology) enabled approach for instruction. The methodology of instruction in ODL of MU is different from that of the conventional/regular programs. Our ODL system is more learner-oriented and the learner is an active participant in the teaching-learning process. ODL of MU academic delivery system comprises:

A. Print Material

The printed material of the programme supplied to the students will be unit wise for every course.

B. Counselling Sessions

There will be 6 counselling/ contact classes in face to face mode of two hours each for a course of 4 credits. The counselling sessions / face to face contact classes will be held on the campus of the University on Saturdays and Sundays.

C. Medium of Instruction

Medium of Course Instruction: English

Medium of Examination: English

Student Support Systems

Universities study Centres or Learner Support Centre shall be headed by a coordinator, not below the rank of Assistant professor and shall be augmented with academic and non-academic staff depending on the learner.

The university has made appropriate arrangements for various support services including counselling schedule and resource-oriented-services evaluation methods and dates both on and off line modes for easy and smooth services to the students through distance mode.

At present the university has only one study centre in the campus. The institution is not promoting any study centres outside the campus. All student support services will be provided to the student through a single window method/mode onsite and online.

F. Procedure for Admissions, Curriculum, Transaction and Evaluation

Admission Process

Admission to the B.Com. program will be done on the basis of screening of candidate's eligibility on first come first serve basis. Admission shall not be a right to the students and MU, CDOE shall retain the right to cancel any admission at any point of time if any irregularity is found in the admission process, eligibility etc.

Maximum Duration

- A. The maximum duration of the B.Com. Programme is six years. Thereafter, students seeking completion of the left-over course(s) will be required to seek fresh admission.
- B. The student can complete his programme within a period of 6 years failing which he/she shall seek fresh admission to complete the programme.

Eligibility

10+2 in any stream from any recognized board.

Fee Structure

Name of the Program	Degree	Duration	Year	Tuition Fee/Year	Exam Fee/Year	Total (in Rs.)
Bachelor of Commerce	UG	3 to 6 Years	1	9500	2000	11500
			2	8000	2000	10000
			3	8000	2000	10000
Total						31500

Activity Schedule

S.NO.	Name of the Activity	Tentative months schedule(specify months) during year			
		From(Month)	To (Month)	From(Month)	To (Month)
1	Admission	Jul	Sep	Jan	Mar
2	Assignment submission (if any)	Sep	Oct	Mar	Apr

3	Evaluation of Assignment	Oct	Nov	Apr	May
4	Examination	Dec	Dec	Jun	Jun
5	Declaration of Result	Jan	Jan	Jul	Jul
6	Re-registration	Jul	Jul	Jan	Jan
7	Distribution of SLM	Jul	Sep	Jan	Mar
8	Contact Programmes (counselling, Practicals.etc.)	Sep	Nov	Mar	May

Credit System

MU, CDOE proposes to follow the 'Credit System' for most of its programs. Each credit amounts to 30 hours of study comprising all learning activities. Thus, a 8 credit course requires 240 hours, 6 credit course requires 180 hours , 4 credit course requires 120 hours and 2 credit course requires 60 hours of study. This helps the student to understand the academic effort to complete a course. Completion of an academic programme requires successful clearing of both, the assignments and the term-end examination of each course in a programme.

Duration of the Programme	Credits	Name of the Programme	Level of the Programme
3 Yrs.	120	B.Com.	Bachelor's Degree

Assignments

Distance Education learners have to depend much on self study. In order to ascertain the writing skill and level of comprehension of the learner, assignment work is compulsory for all learners. Each assignment shall consist of a number of questions, case studies and practical related tasks. The Assignment Question Papers will be uploaded to the website within a scheduled time and the learners shall be required to respond them within a specified period of time. The response of the learner is examined by a faculty member.

Evaluation: The evaluation system of the programme is based on two components:

- A. Continuous Evaluation in the form of assignments (weightage 30%):** This Component carries a weightage of 30%. There will be at least one graded assignment and test per course. These assignments are to be submitted to the Co-ordinator of the CDOE/Study Centre to which the student is assigned or attached with.
- B. Term-end examination (weightage 70%):** This will be held twice every year in the months of June and December. The students are at liberty to appear in any of the examinations conducted by the University during the year. A student will be allowed to appear in the Term-End Examination only after she/he has registered for that course and submitted the assignment. For appearing in the Examination, every student has to submit an Examination form through online (www.mangalayatan.in/) or offline before the due dates as given in the schedule of operations. If a student misses any term-end examination of a course for any reason, s/he may appear for any of them or all the courses subject to the maximum of 8 courses in the subsequent term-end examinations. This facility will be available until a student secures the minimum pass grade in the courses but up to a maximum period of four semesters, since the date of registration of the course is valid for four semesters. Beyond this period s/he may continue for another four semesters by getting Re-registration by paying fee again. In that case, the score of qualified assignments and/or term-end examination will

be retained and the student will be required to complete the left out requirements of such re-registered courses. Minimum requirement for passing a course will be 40% marks.

G. Laboratory Support and Library Resources

The library of Mangalayatan University aims to empower the teaching mission and intellectual culture of the community through availability through an organized collection of information as well as instruction in its access, relevance and evaluation.

The University Library enriches advance learning and discovery by providing access to a broad array of resources for education, research and creative work to ensure the rich interchange of ideas in the pursuit of knowledge.

Centre for Distance and Online Education of Mangalayatan University has initiated the process of setting up a dedicated Library for ODL program and acquiring printed books and e-books for this purpose. The required International and National subject journals are also provided. We have a full functioning community radio service on board (90.4 FM). We already have annual journal subscriptions and the capacity can be enlarged at later stages as the University lines up with more online journals.

The collection of the Library is rich and diverse especially in terms of the breadth and depth of coverage. Collection encompasses subjects in Management, Commerce, Information Technology, Computer Applications, and other allied areas. This collection further includes Books, Research Journals, Project Reports/Dissertations and online Journals.

The University has well equipped Computer Laboratories, Lecture Capturing Systems, Audio Video facilities, ICT enabled class rooms, Wi-Fi facilities etc.

H. Cost Estimate of the Programme and the Provisions

Initial expenses have been done by the University in terms of provision of infrastructure, manpower, printing of self study material and other. The University intends to allocate expenses out of the total fee collection as per following details:

a) SLM Development and Distribution	:	20%
b) Postal Expense	:	10%
c) Salary and other Administrative expenses	:	60%
d) Future development	:	10%

Once programmes are operational, fee receipt from the programme's budget to be planed as per the guidelines of University Grants Commission.

I. Quality Assurance

The University has established the Centre for Internal Quality Assurance (CIQA) in the University campus. The CIQA will monitor and maintain the quality of the ODL programmes. It has the following objectives in making the compliances of quality implementations.

Objectives

The objective of Centre for Internal Quality Assurance is to develop and put in place a comprehensive and dynamic internal quality assurance system to ensure that programmes of higher education in the Open and Distance Learning mode and Online mode being implemented by the Higher Educational Institution are of acceptable quality and further improved on continuous basis.

Functions of CIQA

The functions of Centre for Internal Quality Assurance would be following

- 1) To maintain quality in the services provided to the learners.
- 2) To undertake self-evaluative and reflective exercises for continual quality improvement in all the systems and processes of the Higher Educational Institution.
- 3) To contribute in the identification of the key areas in which Higher Educational Institution should maintain quality.
- 4) To devise mechanism to ensure that the quality of Open and Distance Learning programmes and Online programmes matches with the quality of relevant programmes in conventional mode.
- 5) To devise mechanisms for interaction with and obtaining feedback from all stakeholders namely, learners, teachers, staff, parents, society, employers, and Government for quality improvement.
- 6) To suggest measures to the authorities of Higher Educational Institution for qualitative improvement.
- 7) To facilitate the implementation of its recommendations through periodic reviews.
- 8) To organize workshops/ seminars/ symposium on quality related themes, ensure participation of all stakeholders, and disseminate the reports of such activities among all the stakeholders in Higher Educational Institution.
- 9) To develop and collate best practices in all areas leading to quality enhancement in services to the learners and disseminate the same all concerned in Higher Educational Institution.
- 10) To collect, collate and disseminate accurate, complete and reliable statistics about the quality of the programme (s).
- 11) To ensure that Programme Project Report for each programme is according to the norms and guidelines prescribed by the Commission and wherever necessary by the appropriate regulatory authority having control over the programme.
- 12) To put in place a mechanism to ensure the proper implementation of Programme Project Reports.
- 13) To maintain are cord of Annual Plans and Annual Reports of Higher Educational Institution, review them periodically and generate actionable reports.
- 14) To provide inputs to the Higher Educational Institution for restructuring of programmes in order to make them relevant to the job market.
- 15) To facilitate system based research on ways of creating learner centric environment and to bring about qualitative change in the entire system.
- 16) To act as a nodal coordinating unit for seeking assessment and accreditation from a designated body for accreditation such as NAAC etc.
- 17) To adopt measures to ensure internalization and institutionalization of quality enhancement practices through periodic accreditation and audit.
- 18) To coordinate between Higher Educational Institution and the Commission for various qualities related initiatives or guidelines.
- 19) To obtain information from other Higher Educational Institutions on various quality benchmarks or parameters and best practices.
- 20) To record activities undertaken on quality assurance in the form of an annual report of Centre for Internal Quality Assurance.
- 21) It will be mandatory for Centre for Internal Quality Assurance to submit Annual Reports to the Statutory Authorities or Bodies of the Higher Educational Institution about its activities at the end of each academic session. A copy of report in the format as specified by the Commission, duly approved by the statutory authorities of the Higher Educational Institution shall be submitted annually to the Commission.

After enrolling in B.Com. Programme at Mangalayatan University in ODL mode, student will exhibit understanding in areas such as accountancy, business law, corporate law, finance, marketing which

will instill in students the knowledge and capability of understanding the business world and economy. After completion of B.Com. Programme, student will participate in multiple functional areas of business.