

Bachelor of Commerce (Honors)

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Programme Structure

Curriculum & Scheme of Examination

2014

AMITY UNIVERSITY, CHHATTISGARH

RAIPUR

B.Com. (Honors) (Total Credits 150)

Programme Structure

FIRST SEMESTER

Course Code	Course Title	Lecture (L) Hours Per Week	Tutorial (T) Hours Per Week	Practical (P) Hours Per Week	Total Credits
COM2151	Financial Accounting-I	3	-	-	3
COM2101	Business Organization & Management	3	-	-	3
COM2102	Microeconomic Theory & Applications	3	-	-	3
COM2103	E-commerce	3	-	-	3
Concentration Electives					3
ECO2104	Economic System and Society	3	-	-	3
MGT2130	Readings in Management	-	-	-	2
COM 2131	Term Paper	-	-	-	2
COM2132	Project (with Presentation & Evaluation)	-	-	-	3
COM2133	Workshop / Certification (Discipline Specific) (1credit per workshop)	-	-	-	1
COM2134	Study Abroad (12 days)	-	-	-	3
Open Electives					9*+3
LAN2151	Foreign Language – I*	3	-	-	3
LAN2152	French I				
LAN2153	German I				
LAN2154	Spanish I				
LAN2155	Russian I				
LAN2156	Chinese I				
LAN2157	Portuguese I				
LAN2158	Korean-I				
LAN2158	Japanese-I				
CSS2151	Effective Listening *	1	-	-	1
BEH2151	Understanding Self for Effectiveness*	1	-	-	1
ENV2152	Environmental Studies *	4	-	-	4
	TOTAL				27

SECOND SEMESTER

Course Code	Course Title	Lecture (L) Hours Per Week	Tutorial (T) Hours Per Week	Practical (P) Hours Per Week	Total Credits
COM2251	Financial Accounting-II	3	-	-	3
COM2201	Business Mathematics	3	1	-	4
COM2202	Business & Economic Laws	3	-	-	3
COM2203	Principles of Marketing	3	-	-	3

Concentration Electives					3
COM2204	Computer Applications in Business	3	-	1	3
MGT2204	Analysis & Design of Business System	2	-	2	3
MGT2205	Innovation & Creativity Management	3	-	-	3
MGT2206	Human Values & Professional Ethics	3	-	-	3
MGT2230	Readings in Management	-	-	-	2
COM2231	Term Paper	-	-	-	2
COM2232	Project(with Presentation &Evaluation)	-	-	-	3
COM2233	Workshop/ Certification (Discipline Specific) (1credit per workshop)	-	-	-	1
COM2234	Study Abroad (12 days)	-	-	-	3
Open Electives					5*+3
LAN2251	Foreign Language – II* French II	3	-	-	3
LAN2252	German II				
LAN2253	Spanish II				
LAN2254	Russian II				
LAN2255	Chinese II				
LAN2256	Portuguese II				
LAN2257	Korean-II				
LAN2258	Japanese-II				
CSS2251	Presentation Skills *	1	-	-	1
BEH2251	Problem Solving and Creative Thinking*	1	-	-	1
TOTAL					24

THIRD SEMESTER

Course Code	Course Title	Lecture (L) Hours Per Week	Tutorial (T) Hours Per Week	Practical (P) Hours Per Week	Total Credits
COM2351	Corporate Accounting	3	-	-	3
COM2301	Statistical Methods in Research – I	3	-	-	3
COM2302	Corporate Law	3	-	-	3
COM2303	Human Resource Management	3	-	-	3
Concentration Electives					3
MGT2305	Industrial Psychology	3	-	-	3
ECO2304	Mergers & Acquisitions	3	-	-	3
COM2331	Term Paper(Evaluation)	-	-	-	2
COM2332	Project (with Presentation & Evaluation)	-	-	-	2
COM2333	Workshop / Certification (Discipline Specific) (1credit per workshop)	-	-	-	1
COM2234	Study Abroad (12 days)	-	-	-	3
Open Electives					4*+3

LAN2351	Foreign Language – III *	2	-	-	2
LAN2352	French III				
LAN2353	German III				
LAN2354	Spanish III				
LAN2355	Russian III				
LAN2356	Chinese III				
LAN2357	Portuguese III				
LAN2358	Korean-III				
	Japanese-III				
CSS2351	Reading & Comprehension *	1	-	-	1
BEH2351	Group Dynamics and Team Building*	1	-	-	1
	TOTAL				22

FOURTH SEMESTER

Course Code	Course Title	Lecture (L) Hours Per Week	Tutorial (T) Hours Per Week	Practical (P) Hours Per Week	Total Credits
COM2451	Financial Management	3	-	-	3
COM2401	Auditing	3	-	-	3
COM2402	Statistical Methods in Research – II	3	-	-	3
COM2403	Income Tax Law & Practice	3	-	-	3
Concentration Electives					3
MGT2404	Business Information & Data Base System	2	1	-	3
MGT2405	Personal Financial Planning	2	1	-	3
MGT2406	Sales & Distribution Management	2	1	-	3
COM2431	Term Paper	-	-	-	2
COM2432	Project (with Presentation & Evaluation)	-	-	-	3
COM2433	Workshop / Certification (Discipline Specific) (1credit per workshop)	-	-	-	1
COM2434	Study Abroad (12 days)	-	-	-	3
Open Electives					4*+3
LAN2451	Foreign Language – IV*	2	-	-	2
LAN2452	French IV				
LAN2453	German IV				
LAN2454	Spanish IV				
LAN2455	Russian IV				
LAN2456	Chinese IV				
LAN2457	Portuguese IV				
LAN2458	Korean-IV				
	Japanese-IV				
CSS2451	Corporate Communication*	1	-	-	1
BEH2451	Stress and Coping Strategies*	1	-	-	1
	TOTAL				22

SUMMER INTERNSHIP

FIFTH SEMESTER

Course Code	Course Title	Lecture (L) Hours Per Week	Tutorial (T) Hours Per Week	Practical (P) Hours Per Week	Total Credits
COM2551	Cost Accounting	3	-	-	3
COM2501	Macro Economics	3	-	-	3
COM2535	Summer Internship (Evaluation)	-	-	-	6
Select any one of the specialization groups					
Accounting					
COM2502	Accounting Theory	3	1	-	4
COM2503	Advanced Corporate Accounting	3	1	-	4
Taxation					
COM2504	Corporate Tax Law and Practice	3	1	-	4
COM2505	Business Taxation	3	1	-	4
Open Electives					4*+3
LAN2551	Foreign Language – V*	2	-	-	2
LAN2552	French V				
LAN2553	German V				
LAN2554	Spanish V				
LAN2555	Russian V				
LAN2556	Chinese V				
LAN2557	Portuguese V				
LAN2558	Korean-V				
LAN2558	Japanese-V				
CSS2551	Employability Skills *	1	-	-	1
BEH2551	Individual ,Society and Nations*	1	-	-	1
TOTAL					27

SIXTH SEMESTER

Course Code	Course Title	Lecture (L) Hours Per Week	Tutorial (T) Hours Per Week	Practical (P) Hours Per Week	Total Credits
COM2651	Management Accounting	3	-	-	3
COM2601	Financial Markets, Institutions & Financial Services	3	-	-	3
COM2637	Dissertation				9
Student has to select the same group as selected in the Vth semester					
Accounting					
COM2602	Advanced Accounts	3	1	-	4
COM2603	Advanced Cost Accounting	3	1	-	4
Taxation					
COM2604	Indirect Taxes	3	1	-	4
COM2605	Public Finance and Tax Practices	3	1	-	4
Open Electives					2*+3
CSS2651	Workplace Communication *	1	-	-	1
BEH2651	Interpersonal Communication and Relationship Management*	1	-	-	1
TOTAL					28

Compulsory*

Syllabus – First Semester

FINANCIAL ACCOUNTING - I

Course Code: COM2151

Credit Units: 03

Course Objective:

To develop conceptual understanding of the fundamentals of financial accounting system which processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions.

Course Contents:

Module I

Financial Accounting Concepts, importance and scope, Single entry vs Double entry system of accounting. Journal, Ledger, Trial Balance, Errors and their rectification, Cash Book, Bank reconciliation statement.

Module II

Final accounts, receipts and payments, income and expenditure accounts, balance sheet.

Module III

Depreciation accounting and its methods, Inventory valuation and its methods. Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser

Module IV

Inland Branches: Dependent branches only and ascertainment of profit by debtors method and stock and debtors method.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P-Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Dr. S.N. Maheswari, Financial Accounting
- BS Raman, Financial Accounting
- Grewal and Gupta, Advanced Accounting
- Radhaswamy and R.L. Gupta, Advanced Accounting
- S.Kr. Paul, Advanced Accounting
- P.C. Tulasian, Pearson Editions, Introduction to Accounting
- Jain & Narang, Financial Accounting
- Sehgal, A and Sehgal, D “Advanced Accounting”, Part – 1, Taxmann Applied services, New Delhi

BUSINESS ORGANIZATION AND MANAGEMENT

Course Code: COM2101

Credit Units: 03

Course Objective:

This course aims to provide students with an understanding of the principles and practices of organisation and management. This course enables students to understand the fundamental management theories and their evolution, identify the elements of the organizational environments, manage resources and develop the ability to make sound decision within an organization.

Course Contents:

Module I

Introduction to business, Business firms - Forms of organisation - sole proprietors, Partnership, Joint-Hindu family, Joint stock Company, Co-operative organisations - Public Enterprises, BPO, E-commerce and M-commerce.

Module II: Management

Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - Social responsibility of management and Ethics.

Module III: Planning

Nature importance and purpose of planning - Planning process, Objectives - Types of plans (Meaning only) - Decision-making – importance & steps.

Module IV: Organising & Staffing

Nature and purpose of organisation, Principles of organisation - Types of organization - Departmentation, Committees - Centralisation Vs decentralisation of authority and responsibility - Span of Control - MBO and MBE(Meaning only) - Nature and importance of staffing - Process of selection & recruitment(in brief) – retaining (training and compensation).

Module V: Directing

Meaning and nature of directing - Leadership styles - Motivation theories (Maslow's, Herzberg, Mcgregors X & Y theory), Ouchi's Theory- Communication meaning and importance, barriers to communication, types of communication - Coordination meaning and importance.

Module VI: Controlling

Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control(in brief) – Balance score card, Economic value added, Market value added.

Module VII: Management in perspective

Change Management, Knowledge Management, Learning organization, Managing Diversity, Corporate Governance.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P-Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Koontz & O'Donnell, Management.
- Drucker, Peter: Management Tasks, Responsibilities and Practices
- Basu, "Business Organisation and management", Tata Mcgraw Hill, New Delhi
- M.C. Shukla: Business Organisation & Management, S. Chand
- Rustum & Davan, Principles and practice of Management.
- Jagadish Prakash: Business Organisation & Management
- Newman, H. William Summer, Etc.: The process of Management

MICROECONOMIC THEORY AND APPLICATIONS

Course Code: COM2102

Credit Units: 03

Course Objective:

The objective of this paper is to make the student to understand how the business organizations work by applying economic principles in their business management. The course will attempt to relate theory to practice and try to instill in students the ability to apply basic microeconomic concepts to the understanding of everyday phenomena.

Course Contents:

Module I

Nature and scope of economics; Difference between micro and macroeconomics, Nature of economic problem. Basic postulates, Role of price mechanism. Theory of Demand and Analysis: Demand-demand determinants – law of demand-characteristics exceptions -Elasticity of demand – price elasticity – types – determining factors- change in demand and elasticity of demand-business applications of price elasticity- concepts of income and cross elasticity of demand. Measurement of price elasticity of demand by total outlay method.

Module II: Consumer Behaviour

Consumer sovereignty-limitations. Approaches to the study of consumer behaviour-cardinal approach-the law of equi-marginal utility, ordinal approach – indifference curve analysis-properties – consumer surplus – meaning-analysis limitations. Price, income and substitution effects. Giffen goods. Engel curve.

Module III: Theory of Production and Cost

Concept of Production Function. Isoquants, marginal rate of technical substitution, Law of variable proportions. The concepts of firm and industry. Revenue and cost curves - short and long run. Equilibrium of the firm.

Module IV: Market Structures

Market structures & business decisions; Objectives of Business firm

- Perfect competition: Profit Maximization, and equilibrium of firm & industry; Short-run and long-run supply curves; price and output determination, practical applications
- Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi plant monopoly, Price discrimination; Practical applications.
- Monopolistic Competition: Meaning & Characteristics; Price and Output determination under monopolistic Competition; Excess capacity under monopolistic competition.
- Oligopoly: Characteristics, indeterminate pricing and output; classical models of oligopoly; price leadership; Collusive oligopoly, kinked demand curve.

Module V: Income Distribution & Factor Pricing

Demand for factors, supply of factor, backward bending supply curve for labour, concepts of economic rent; Functional distribution of income

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- I.C. Dhingra, Principles of Microeconomics- Sultan Chand & Sons
- H.L. Ahuja- Microeconomics
- Baumol, W.J. Economic Theory and Operations Analysis, Prentice Hall of India, New Delhi.
- Bach, G.L, Economics, Prentice Hall of India, New Delhi.
- Gould, J.P. and Edward P.L, Microeconomic Theory, Richard, Irwin. Homewood.
- Koutsoyiannis, A, Modern Microeconomics, Macmillan.
- Lipsey, R.G. and K.A. Chrystal, Principles of Economics, Oxford University Press, Oxford.

E-COMMERCE

Course Code: COM2103

Credit Units: 03

Course Objective:

The subject will provide students with the knowledge to cover wide-ranging aspects of conducting business on the Internet.

Course Contents:

Module I: E-Commerce Concept

Meaning, definition, concept, features, function of E-Commerce, E-Commerce practices v/s traditional practices, scope and basic models of E-Commerce, limitations of E-Commerce, precaution for secure E-Commerce, proxy services. Concept of EDI, difference between paper based Business and EDI Based business, Advantages of EDI, Application areas for EDI, Action plan for Implementing EDI, Factors influencing the choice of EDI, Software Concept of Electronic Signature, Access Control.

Module II: Types of E-Commerce

Meaning of B2C, B2B, C2C, P2P. Applications in B2C- E-Banking, E-Trading. E-Auction - Introduction and overview of these concepts. Application of B2B- E-distributor, B2B service provider, benefits of B2B on Procurement, Just in time delivery. Consumer to consumer and peer to peer business model Introduction and basic concepts.

Module III: E-Marketing

Traditional Marketing V/S E-Marketing, Impact of Ecommerce on markets, Marketing issue in E-Marketing, Promoting your E-Business. Direct marketing, one to one marketing.

Module IV: E-Finance

Areas of E-Financing, E-Banking, traditional v/s E-Banking, operations in E-Banking. E-Trading- Stock marketing, trading v/s E-Trading, Importance of E-Trading, Advantages of E-trading, operational aspects of E-Trading.

Module V: E-Payment

Transactions through Internet, Requirements of E-Payment system, Post paid payment system- Credit card solutions, cyber cash Internet cheques. Instant Paid payment system- Debit card, direct debit. Prepaid payment system- Electronic cash, digicash, Netcash, cybercash, smart cards.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Computer Today, S. Bansundara
- E-Commerce: The Cutting Edge of Business, Kamblesh Bajaj and Debjani Nag, McGraw Hill
- E-Commerce, S. Jaiswal

ECONOMIC SYSTEM AND SOCIETY

Course Code: ECO2104

Credit Units: 03

Course Objective:

This course will reflect the socio-economic change in historical perspective, capitalism as an economic system, structure of capitalism and capitalism in global context.

Course Contents:

Module I

Analyzing Socio-Economic Change in Historical Perspective

Module II

Capitalism as an economic system

Origins, nature and structure of capitalism; Accumulation and crisis; Alternative perspectives on capitalism.

Module III

The transition from feudalism to capitalism

Module IV: The evolving structure of capitalism

Monopoly capitalism, The modern corporation: divorce between ownership and control; The institutional diversity of capitalism; Alternative perspectives on the role of state.

Module V: Capitalism in Global Context

Multinational corporations and their impact on the developing economics; imperialism.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- J. Schumpeter (1942), Capitalism, Socialism and Democracy, George Allen and Unwin (1976 edition).
- T. Bottomore (1985), Theories of Modern Capitalism, Allen & Unwin. Chapters on Weber & Schumpeter.

References:

- D. Foley (1983), "Commodity", in T. Bottomore et al(ed.), The Dictionary of Marxist Thought., OUP, (Indian edition, Maya Blackwell, 2000)
- R. Blackburn (ed.) (1972), Ideology in Social Science, Chapter 8, Fontana
- Rodney Hilton(ed.) The Transition from Feudalism to Capitalism, Introduction
- P. Hirst and J. Zeitiln (1997), "Flexible Specialization: Theory and Evidence in the Analysis of Industrial Change", in R. Boyer et al (ed.), Contemporary Capitalism, Cambridge University Press.

READINGS IN MANAGEMENT

Course Code: MGT2130

Credit Units: 02

Objectives

The objective of this concentration elective is to inculcate reading habit alongwith value addition to the existing understanding of the subject. The book would be a kind of knowledge enhancer that would envision the student about some current thoughts related to the discipline. The book reading and its critical analysis would help broaden the intellectual horizon of the student. A contemporary and relevant book will be selected by the concerned department.

Guidelines

The student is expected to thoroughly go through the discipline related prescribed book with the objective of critically reviewing each aspect and character of the book. The student is supposed to have a detailed insight into the following:

1. Content
2. Writing style
3. Information/learning
4. Content handling
5. Characters(if any)
6. Thematic Clarity

The report is to be submitted in about 3000 words on A4 size sheets, Font 12pt., Times New Roman, 1.5 spacing. Headings in Font Size16.

Evaluation Scheme

Report on the Book in 3000 words	Written Test
50 marks	50 marks

TERM PAPER

Course Code: COM2131

Credit Units: 02

Objectives

The objective of this course is to judge the understanding as well as application of the knowledge gained by the students. The aim of the term paper is to provide the students with an opportunity to further enhance their knowledge in a sector of their choice by undertaking a significant practical unit of examining and analyzing various aspects of business management at a level commensurate with the learning outcomes of the various courses taken up them in the ongoing semester.

A term paper is primarily a record of intelligent reading in several sources on a particular subject. The students will choose the topic at the beginning of the session in consultation with the faculty assigned. At least one middle level or senior level person of a company from the chosen sector may be interviewed face to face

Guidelines:

1. The term paper will be related to the contemporary business issue and the topic will be given by the department.

2. The presentation of the term paper is scheduled to be held before the commencement of Semester examinations.

3. The paper will carry 100 marks that will be marked on the basis of understanding and organization of content based on the literature review. The Bibliography shall form an important part of the paper.

4. Examples of a few broad areas for Term Paper (List is indicative, not exhaustive)

- Credit rating
- Risk management
- Subprime meltdown and its after effect with case study from Indian industry
- Corporate frauds
- Micro finance institutions in India
- Carbon Trading
- IFRS
- Celebrity Endorsement in real estate
- Social media marketing
- Green marketing
- Sustainable branding practices
- Relationship management
- CSR
- Balanced Score Card
- Corporate Governance
- Employee retention
- NGOs.

Evaluation Scheme

Organisation and relevance of content	Literature Review	Bibliography	Total
40	40	20	100

PROJECT

Course code: COM2132

Credit Units:03

Objectives:

The aim of the project is to provide the students with an opportunity to further their intellectual and personal development in the chosen field by undertaking a significant practical unit of activity. The project can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 25 marks
Chapter 3: Presentation, Analysis & Findings -- 25 marks

Chapter 4: Conclusion & Recommendations -- 10 marks

Chapter 5: Bibliography -- 05 marks

Project Report	Power Point Presentation & Viva
75 marks	25 marks

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).

c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

The Steps of a Project Report

Step I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

Step II : Finalisation of the Topic and preparation of Project Proposal in consultation with the Supervisor.

Step III : Collection of information and data relating to the topic and analysis of the same.

Step IV : Writing the report dividing it into suitable chapters, viz.,
Chapter 1:Introduction,
Chapter 2: Conceptual Framework / National & International Scenario, Chapter 3: Analysis & Findings
Chapter 4: Conclusion and Recommendations.

Step V : The following documents are to be attached with the Final Project Report.

- 1) Approval letter from the supervisor (Annexure-IA)
- 2) Student's declaration (Annexure-IB)
- 3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Project Work in any Organisation / Institution.

Guidelines for evaluation:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination may be English. The Project Report must be typed and hard bound.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.

WORKSHOP

Course Code: COM2133

Credit Units: 01

Objectives

A workshop is primarily an activity based academic event that is organized to provide the students a one to one and hands on experience on any aspect of their learning. The communication in a workshop has to be necessarily two way. The trainer has to make sure that the aspect covered are practically practiced by the participants. The student will choose the option of workshop from amongst their concentration electives. The evaluation will be done by Board of examiners comprising of the faculties.

Major Themes for Workshop

The workshop may be conducted on any of the following major themes: Accounting

Finance

Human Resources

Marketing

Economics

Operations

Supply Chain Management

These themes are merely indicative and other recent and relevant topics of study may be included.

Guidelines for Workshop

The procedure for earning credits from workshop consists of the following steps:

1. Relevant study material and references will be provided by the trainer in advance.
2. The participants are expected to explore the topic in advance and take active part in the discussions held
3. Attending and Participating in all activities of the workshop
4. Group Activities have to be undertaken by students as guided by the trainer.
5. Evaluation of workshop activities would be done through test and quiz at the end of the workshop.
6. Submitting a write up of atleast 500 words about the learning outcome from the workshop.

Methodology

The methodology followed at the workshop could be based on any one or more of the following methods:

Case Study

Business Game

Simulation

Group Activity

Role Play

Business Planning

Quiz

Evaluation Scheme:

Attendance	Active Participation	Multiple Choice Questions/ Quiz	Solving the case/ Assignment/ Write up	Total
10	30	30	30	100

Syllabus – Second Semester

FINANCIAL ACCOUNTING - II

Course Code: COM2251

Credit Units: 03

Course Objective:

To develop conceptual understanding of the fundamentals of financial accounting system which processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions

Course Contents:

Module I

Consignment and Joint Venture Accounts:

(i) **Consignments:** Features, Accounting treatment in the books of the consignor and consignee.

(ii) **Joint Ventures:** Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Module II

Accounting for bills of exchange - bills receivable and payable, acceptance, endorsement, discounting, dishonour and renewal of bills, accommodation bills.

Module III

Partnership

Admission of a partner: partnership deed, goodwill valuation and treatment. Sacrificing ratio.

Retirement and death of a partner: gaining ratio, goodwill treatment

Dissolution of partnership: revaluation of assets and liabilities. Legal Position, Accounting for simple dissolution,

Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Dr. S.N. Maheswari, Financial Accounting
- BS Raman, Financial Accounting
- Grewal and Gupta, Advanced Accounting
- Radhaswamy and R.L. Gupta, Advanced Accounting
- S.Kr. Paul, Advanced Accounting
- P.C. Tulasian, Pearson Editions, Introduction to Accounting
- Jain & Narang, Financial Accounting
- Sehgal, A and Sehgal, D “Advanced Accounting”, Part – 1, Taxmann Applied services, New Delhi

BUSINESS MATHEMATICS

Course Code: COM2201

Credit Units: 04

Course Objective:

To familiarize the students with basic mathematical tools and the application of the same to business and economic situations

Course Contents:

Module I

Arithmetic Progressions, Geometric progressions and Harmonic Progressions: Definition of A.P, G.P and H.P. Simple Examples

Module II: Compound Interest and Annuities

Certain different types of interest rates; Concept of present value and amount of a sum; Types of annuities; Present Value and amount of an annuity, including the case of continuous compounding; valuation of simple loans and debentures; problems relating Sinking Funds.

Module III: Matrices and determinants

Definition of a matrix; Types of matrices; Algebra of matrices; properties of determinants; calculation of values of Determinants upto third order; Adjoint of a matrix, Finding inverse of a matrix; Rank of a matrix, Solution of system of linear equations by Cramer's Rule and Matrix Inverse Method (including not more than three variables).

Module IV: Differentiation

Definition; Derivative using first Principle; Method of Differentiation of sum, difference, product and Quotient of two functions; Derivative if composite, inverse, exponential, Logarithmic, parametric and Implicit functions; second order derivative.

Module V: Maxima and minima

Case of one variable involving Second Order derivative; Average Cost, Average revenue functions, marginal cost, marginal revenue, Elasticity of demand.

Module VI: Integration

Integration as anti-derivative process; Standard forms; Method of Integration by substitution, by parts and by use of partial fractions. Definite integral and their properties; Finding areas in simple cases; Determination of Cost, revenue and demand function; Consumer's surplus and Producer's surplus.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Kumbhojkar G.V.: Business Mathematics
- Shantinarayan: Text Book of Matrics.
- Bhagwat K Pawate: Elements of Calculus.
- Soni R.S.: Business Mathematics, Pitamber Publishing House
- Kapoor V.K.: Business mathematics, Sultan Chand & Sons, Delhi.

BUSINESS AND ECONOMIC LAWS

Course Code: COM2202

Credit Units: 03

Course Objective:

The objective of the course is to impart basic knowledge that a common person comes across in this various business dealings and, make him aware of the relevant case laws

Course Contents:

Module I: Introduction

Meaning and Scope of business law – Sources of Indian Business Law.

Module II: Indian Contract Act

Definition – types of contract – essentials – offer, acceptance, consideration, capacity of parties – free consent (meaning only) – legality of object and consideration – various modes of discharge of a contract – remedies for breach of contract, contract of indemnity and guarantee, bailment and pledge, law of agency.

Module III: Indian Sale of Goods Act

Formation of a contract, Condition and warranties, Transfer of ownership, Performance of the contract, Rights of unpaid seller.

Module IV: Negotiable Instruments Act

Definition of a negotiable instrument; instruments negotiable by law and by custom; types of negotiable instruments; parties to a negotiable instrument - duties, rights, liabilities and discharge; material alteration; crossing of cheques;

Module V: Indian Partnership Act

Definition and nature of partnership - Rights and duties of partner - Types of partners - Incoming and outgoing and minor as a partner - Dissolution of partnership - Registration of firm

Module VI: Consumer Protection Act. [COPRA] 1986

Back ground – definitions of 1) Consumer 2) Consumer Dispute 3) Complaint 4) Deficiency 5) Service Consumer Protection Council – Consumer Redressal Agencies – District Forum, State Commission and National Commission.

Module VII: Foreign Exchange Management Act 1999

Objectives, Scope and salient features – offences under the Act.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Tulsian - Business Law, Tata Mcgraw Hill, New Delhi.
- Aswathappa. K & Ramachandra – Business Law, HPH, Mumbai.
- Kapoor N.D. - Business Law, Sultan Chand & Co.
- Bare Acts.
- Nabhi - Business Law, Indian Law House, Mumbai.
- Garg, Sareen, Sharma & Chawla - Business Law.
- M.C. Kuchhal, Business Law.

PRINCIPLES OF MARKETING

Course Code: COM2203

Credit Units: 03

Course Objective:

To help students to understand the concept of marketing and its applications, also to expose the Students to the latest trends in marketing.

Course Contents:

Module I: Introduction

Nature and scope of marketing- Importance of marketing as a business function - and in the economy - Marketing concepts - Traditional and Modern, Selling V/S marketing - Marketing Environment.

Module II

Markets and Segmentation. Meaning of Market - Various types of markets and their characteristics. Concept of market segmentation and its Importance - bases for market segmentation.

Consumer behaviour Nature, scope & significance of consumer behaviour - factors affecting consumer behaviour.

Module III

Product - concept of product - consumer and Industrial goods - product planning and development packaging - role and functions - Brand name and Trademark - after sale service - product life cycle concept.

Module IV:

Price - Importance of price in the marketing mix, factor affecting price of a product / service, Pricing Strategies.

Module-V

Distribution channels - concept and role - types of distribution channels - Factors affecting choice of a distribution channel.

Module VI

Promotion : Method of promotion - optimum promotion mix.

Meaning and Importance of advertising - advertising medias - ethics of good advertising.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi.
- Dr. C. N. Sontakki: Marketing Management Kalyani Publications New Delhi.
- Marchand & B. Vardharajan: An introduction to Marketing, Vikas Publishing House, Delhi.
- Mohammad Amanatullah: Principles of Modern Marketing. Kalyani Publications New Delhi.

COMPUTER APPLICATIONS IN BUSINESS

Course Code: COM2204

Credit Units: 03

Course Objective:

To provide computer skills and knowledge for commerce students, and to make them complacent with the use of new tools of IT.

Course Contents:

Module I

General features of a Computer. Generation of computers. Personal Computer, Workstation, Mainframe Computer and super Computers. Computer applications – data processing, information processing, Application areas of computer.

Module II

Computer organization. Central processing module. Computer memory- primary memory and secondary memory. Secondary storage devices – magnetic and optical media. Input and output modules. OMR, OCR, MICR, scanner, mouse, Modem.

Module III

Computer hardware and software. Machine language and high level language. Application software. Computer program. Operating system. Computer virus, Antivirus and Computer security, Windows OS and its features.

Computer arithmetic. Binary, octal and hexadecimal number systems. Algorithm and flowcharts. Illustrations. Elements of database and its applications.

Module IV

Introduction to MS office Packages- Ms-Word – Editing a Document – Move and Copy text – Formatting text and paragraph – Finding and Replacing text and spelling checking – Using tabs, Tables, and other features, Enhancing document – using mail merge and other features.

Introduction to Worksheet- Getting started with excel – Editing Cells and using commands and functions – Moving And Coping, Inserting and Deleting Rows and Columns – Getting help and formatting a worksheet – Printing the worksheet – Creating Charts – using formulae and functions in excel.

Introduction to Power Point Presentation

Module V

Computer Networks & Internet Technology

Introduction to Computer Networks, Networking components, Classification and types of Networks, Network Topologies – Overview with Advantages and Disadvantages, Communication Channels, Client Sever Architecture, LAN concepts.

Introduction to internet intranet and Extranet, Myths about the Internet, Basic concepts of internet, Domain Name Service, Internet Protocols and Addressing, Services of internet, Internet and support Technologies, Censorship and Privacy issues

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Craig Stinson “Running Microsoft Windows-98” – Microsoft press.
- Joshua C. Nossiter. “ Using Excel – 5 for Windows”
- “Working with Word” – Aptech Computer Education
- “Power Point Presentation” – Aptech Computer Education.
- Malhotra, Computer Applications in Business
- Rajaraman V, Analysis and Design of Information System, Prentice Hall of India, New Delhi
- Murdick, RG and Ross, JE Information Systems for Modern Management
- Kanter, J, Management Oriented MIS, Prentice Hall of India
- Bhattacharya SK, Management Planning and Information Systems

ANALYSIS AND DESIGN OF BUSINESS SYSTEMS

Course Code: MGT2204

Credit Units: 03

Course Objective:

The course aims at preparing students conceptualize and define scope and domain of system analysis and design. It also focuses on system development life cycle using conventional and structural look.

Course Contents:

Module I: The systems development Environment. (Information system development life cycle)

System & its parts, Types of Systems, Characteristics of a System, System Analyst in system Development, Developing Systems- SDLC, Approaches to System Development (Prototyping, Joint Application Design (JAD), Participatory Design (PD)), System Development Models (Waterfall model & Spiral Model), System Planning & Selection (Identifying, Selecting, Initiating & Planning System Development Project).

Module II: System Planning and Selection (Graphic technology modeling tool)

Identifying and Selecting Projects (Identifying potential development projects, classifying and ranking projects, and selecting projects for development), Methods for project identification and selection, Evaluation criteria for classifying and ranking projects, Initiating and Planning System Development Projects (Process & performed Activities, Deliverables & Outcomes), Assessing Project Feasibility (Economic, Operational, Technical, Schedule, Legal & Contractual, Political Feasibility)

Module III: System & Data Analysis (Data Analyzing Modeling)

Determining System Requirements (Traditional Methods, Modern & Radical Methods), Structuring System Requirements (Process Modeling – DFD, Logic Modeling – Structured English & Decision Tables, Conceptual Modeling – ER Model), Data Analysis & Techniques (Interpretive, Coding, Recursive Abstraction and Mechanical Technique), Types of Analysis (Descriptive, Exploratory, Confirmatory and Predictive), Modeling Methodologies (Bottom Up method & Top Down Method), Generic and Schematic Data Modeling.

Module IV: System & Database Design

System Design (Design Objectives, Phases in Designing, Purpose of System Design), System Design Goals, Type of Design, Design Strategy, System Decomposition (Modeling, Connection and Coupling of a System), System Design Methodologies, Database Design, Database Management System – an introduction, Overview of Data Models, Relational Database Model – Well structured relations, Keys, Schema & Subschema, Structure, Facilities & Users, Constraints, Anomalies, Functional Dependency, Normalization, Roles & Duties of System Administration.

Module V: System Implementation & Operation (System Management)

Activities in implementing (Coding, Testing & Installation, Documentation, Training, Support, Maintenance), Types of testing, planning installation, approaches to installation, Documenting a system, Training and Supporting users, Types & Frequencies of Training Methods, Reasons of System Implementation Failures, Project Closedown, Conducting System Maintenance – Types of Maintenance (Corrective, Adaptive and Perfective Maintenance), effective maintenance, Evaluation of System's Success, System Enhancement, Quality Assurance in System Cycle.

Module VI: System Security and Auditing

System Security: Data Security, Backup & Recovery during System & Database failure, Ethical Issues in System Development, Threat and Risk Analysis, Audit, System Audit, System Audit Standards (Planning, Implantation and Reporting Standards), System Analysis and Programming (Overview, Role & Duties of System Experts as Analyst and Programmer).

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; **P** -Project/Seminar/Quiz/Viva; **HA**-Home Assignment; **CT**-Class Test; **EE**-End Semester Examination

Text & References:

Text:

- Essentials of System Analysis & Design, Second Edition, Valacich George Hoffer, Prentice-Hall India

References:

- Analysis and Design of information systems, James A. Senn
- Computer Based Information Systems, Kroeber, Donald W. and Watron, Hugh J.
- Systems Analysis & Design, E. M. Awad.
- Systems Analysis and Design – An Applied Approach, Dennis Wixom, Wiley

INNOVATION & CREATIVITY MANAGEMENT

Course Code: MGT2205

Credit Units: 03

Course Objective:

To develop an appreciation for new ideas and out of the box thinking so that students can successfully imbibe the habit of innovative and creative thinking in situations is demanding such an approach.

Course Contents:

Module I:

Innovation Management- Introduction, characteristics, Components, Types, Models of Innovation process, Innovation Environment-Originators of Innovation, Key Drivers of Innovation, Factors influencing innovation, Nurturing innovation in e-business.

Module II:

Organizing for Innovation- Organizational theories and structures, traits of innovative organizations, current trends, factors influencing organizational design and size decisions, Need & Characteristics for creative organization, 7S framework, creativity crushers, fostering innovation climate and culture, The creativity Hit List.

Module III:

Research and Development management- Significance, Prerequisites, Process, Technology development approaches, management of R &D, In source to open source environment, R&D in small industry, Managing Creative employees, significance and challenges of managing creative employees, Traits of a creative person, motivation to creativity, strategies for unblocking creativity, factors influencing group creativity, Promoting group creativity, Left and right thinking, Linear and non-linear thinking process, creative thinking, Tradition vs creative thinking.

Module IV:

Individual creativity techniques- Inner and Directed creativity techniques, Group Creativity Techniques-creativity methods, writing techniques, techniques based on pictures, maps and networks, Product innovation-types of new products, Target markets for Disruptive Innovation, Technology strategies for innovation, new product development, packaging and positioning innovations, beyond product innovation, New product failures.

Module V:

Innovation Diffusion- Concept of diffusion and adaptation, diffusion types, Innovation diffusion theory, Innovation adoption by organizations, Innovation adoption across countries, Marketing strategy and the diffusion process.

Module VI:

Legal aspects of innovation- IPR, Indian Patents Act, trademark, Copyrights, Trade secrets, Towards Innovative Society-Innovation for social development, Spirit of innovation in India, Favourable and Unfavourable factors.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- Krishnamacharyulu and Lalitha, *Innovation Management*, Himalaya Publishing House, New Delhi- 2007

References:

- Plsek, *Creativity, Innovation and Quality*, Prentice Hall of India, New Delhi-2003

HUMAN VALUES AND PROFESSIONAL ETHICS

Course Code: MGT2206

Credit Units: 03

Course Objective:

The aim of this course is to facilitate the development of a holistic perspective among students towards life, profession and happiness, based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of value based living in a natural way. Recognize the need for lifelong learning and have the knowledge and skills that prepare them to identify the Moral issues involved in Management areas and to provide an understanding of the interface between Social, Technological and Natural environments.

Course Contents:

Module I: Human Values

Morals, Values, Types of values, evolution of human values, Ethics – Integrity – Work Ethic – Honesty – Courage –Empathy – Self-Confidence – Character, Challenges at Work place

Module II: Values in Management

Relevance of values in Management, need for values in global change, values for managers, holistic approach for managers in decision making, problems related to stress in corporate management

Module III:

Workplace Rights and Responsibilities: Organizational complaint procedures. Government agencies. Resolving Employee concerns. Limits on acceptable behavior in large corporation.

Work environment: Ethical and legal considerations, Organizational responses to offensive behavior and harassment. Ethics in a Global Context.

Module IV: Industrial Integrity

The epitome of industrial success, Integrity and organization, Exploring learning process of integrity, Consequences of lack of integrity.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text &References:

Text

- R R Gaur, R Sangal, G P Bagaria, 2010, *A Foundation Course in Human Values and Professional Ethics*, Excel Books

References:

- Ivan Illich, 1974, *Energy & Equity*, The Trinity Press, Worcester, and HarperCollins, USA
- E.F. Schumacher, 1973, *Small is Beautiful: a study of economics as if people mattered*, Blond & Briggs, Britain.
- A Nagraj, 1998, *Jeevan Vidya ek Parichay*, Divya Path Sansthan, Amarkantak.
- Sussan George, 1976, *How the Other Half Dies*, Penguin Press. Reprinted 1986, 1991
- PL Dhar, RR Gaur, 1990, *Science and Humanism*, Commonwealth Purblishers.
- A.N. Tripathy, 2003, *Human Values*, New Age International Publishers.
- Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, *Limits to Growth – Club of Rome’s report*, Universe Books.

READINGS IN MANAGEMENT

Course Code: MGT2230

Credit Units: 02

Objectives

The objective of this concentration elective is to inculcate reading habit alongwith value addition to the existing understanding of the subject. The book would be a kind of knowledge enhancer that would envision the student about some current thoughts related to the discipline. The book reading and its critical analysis would help broaden the intellectual horizon of the student. A contemporary and relevant book will be selected by the concerned department.

Guidelines

The student is expected to thoroughly go through the discipline related prescribed book with the objective of critically reviewing each aspect and character of the book. The student is supposed to have a detailed insight into the following:

1. Content
2. Writing style
3. Information/learning
4. Content handling
5. Characters(if any)
6. Thematic Clarity

The report is to be submitted in about 3000 words on A4 size sheets, Font 12pt., Times New Roman, 1.5 spacing. Headings in Font Size16.

Evaluation Scheme

Report on the Book in 3000 words	Written Test
50 marks	50 marks

TERM PAPER

Course Code: COM2231

Credit Units: 02

Objectives

The objective of this course is to judge the understanding as well as application of the knowledge gained by the students. The aim of the term paper is to provide the students with an opportunity to further enhance their knowledge in a sector of their choice by undertaking a significant practical unit of examining and analyzing various aspects of business management at a level commensurate with the learning outcomes of the various courses taken up them in the ongoing semester.

A term paper is primarily a record of intelligent reading in several sources on a particular subject. The students will choose the topic at the beginning of the session in consultation with the faculty assigned. At least one middle level or senior level person of a company from the chosen sector may be interviewed face to face

Guidelines:

1. The term paper will be related to the contemporary business issue and the topic will be given by the department.

2. The presentation of the term paper is scheduled to be held before the commencement of Semester examinations.

3. The paper will carry 100 marks that will be marked on the basis of understanding and organization of content based on the literature review. The Bibliography shall form an important part of the paper.

4. Examples of a few broad areas for Term Paper (List is indicative, not exhaustive)

- Credit rating
- Risk management
- Subprime meltdown and its after effect with case study from Indian industry
- Corporate frauds
- Micro finance institutions in India
- Carbon Trading
- IFRS
- Celebrity Endorsement in real estate
- Social media marketing
- Green marketing
- Sustainable branding practices
- Relationship management
- CSR
- Balanced Score Card
- Corporate Governance
- Employee retention
- NGOs.

Evaluation Scheme

Organisation and relevance of content	Literature Review	Bibliography	Total
40	40	20	100

PROJECT

Course code: COM2232

Credit Units:03

Objectives:

The aim of the project is to provide the students with an opportunity to further their intellectual and personal development in the chosen field by undertaking a significant practical unit of activity. The project can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 25 marks
Chapter 3: Presentation, Analysis & Findings -- 25 marks

Chapter 4: Conclusion & Recommendations -- 10 marks

Chapter 5: Bibliography -- 05 marks

Project Report	Power Point Presentation & Viva
75 marks	25 marks

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).

c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

The Steps of a Project Report

Step I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

Step II : Finalisation of the Topic and preparation of Project Proposal in consultation with the Supervisor.

Step III : Collection of information and data relating to the topic and analysis of the same.

Step IV : Writing the report dividing it into suitable chapters, viz.,
Chapter 1:Introduction,
Chapter 2: Conceptual Framework / National & International Scenario, Chapter 3: Analysis & Findings
Chapter 4: Conclusion and Recommendations.

Step V : The following documents are to be attached with the Final Project Report.

- 1) Approval letter from the supervisor (Annexure-IA)
- 2) Student's declaration (Annexure-IB)
- 3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Project Work in any Organisation / Institution.

Guidelines for evaluation:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination may be English. The Project Report must be typed and hard bound.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.

WORKSHOP

Course Code: COM2233

Credit Units: 01

Objectives

A workshop is primarily an activity based academic event that is organized to provide the students a one to one and hands on experience on any aspect of their learning. The communication in a workshop has to be necessarily two way. The trainer has to make sure that the aspect covered are practically practiced by the participants. The student will choose the option of workshop from amongst their concentration electives. The evaluation will be done by Board of examiners comprising of the faculties.

Major Themes for Workshop

The workshop may be conducted on any of the following major themes: Accounting

Finance

Human Resources

Marketing

Economics

Operations

Supply Chain Management

These themes are merely indicative and other recent and relevant topics of study may be included.

Guidelines for Workshop

The procedure for earning credits from workshop consists of the following steps:

1. Relevant study material and references will be provided by the trainer in advance.
2. The participants are expected to explore the topic in advance and take active part in the discussions held
3. Attending and Participating in all activities of the workshop
4. Group Activities have to be undertaken by students as guided by the trainer.
5. Evaluation of workshop activities would be done through test and quiz at the end of the workshop.
6. Submitting a write up of atleast 500 words about the learning outcome from the workshop.

Methodology

The methodology followed at the workshop could be based on any one or more of the following methods:

Case Study

Business Game

Simulation

Group Activity

Role Play

Business Planning

Quiz

Evaluation Scheme:

Attendance	Active Participation	Multiple Choice Questions/ Quiz	Solving the case/ Assignment/ Write up	Total
10	30	30	30	100

Syllabus – Third Semester

CORPORATE ACCOUNTING

Course Code: COM2351

Credit Units: 03

Course Objective:

This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards that are likely to be introduced from time to time.

Course Contents:

Module I- Introduction to Corporate Accounts

Statutory records to be maintained by a company; Accounting for share capital transactions- issue of shares at par, at premium and at discount; forfeiture and re-issue of shares; buy-back of equity shares; redemption of preference shares - statutory requirements, disclosure in balance sheet; rights issue.

Module II

Issue & Redemption of debentures - accounting treatment and procedures; conversion of debentures into shares; Final accounts of Limited liability companies; Preparation of Profit & Loss account, Profit & Loss appropriation & Balance Sheet account in accordance with the provisions of existing companies act(excluding managerial remuneration).

Module III

Holding and subsidiary companies - accounting treatment and disclosures; consolidation of accounts.

Module IV

Valuation of Goodwill and shares

Good will- Meaning, definition, elements, types and methods of valuation of Goodwill, Methods of share valuation (Equity & preference shares).

Module V

Accounting treatment for amalgamation with reference to As-14 (excluding intercompany transactions & holdings), absorption and reconstruction of companies; internal & external reconstruction, Liquidation – Preparation of Liquidator's Statement of affairs, deficiency /surplus statement, calculation of pro rata treatment of uncalled capital.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- S.N. Maheswari, Financial Accounting
- Narayanaswamy, Financial Accounting
- SP Iyengar, Advanced Accountancy
- RL Gupta, Advanced Accountancy
- Jain and Narang, Corporate Accounting
- Tulsian, Advanced Accounting

STATISTICAL METHODS IN RESEARCH-I

Course Code: COM2301

Credit Units: 03

Course Objectives:

To provide basic understanding of quantitative tools and their elementary application to business problems

Module I- Introduction to Statistics

Basic Concepts, Primary & Secondary data, classification of data, Graphical representation of data, frequency distribution.

Module II- Central Tendency and Dispersion

Measures of central tendency; Mean, Median, Mode, Geometric mean and Harmonic mean; Measures of dispersion; Range, Mean Deviation, Standard Deviation, Coefficient of variation, Quartile Deviation, Skewness and Kurtosis; Difference between these measures and their interpretation.

Module III- Correlation & Regression

Correlation- Concepts and importance, Positive & Negative correlation, Karl-Pearson's coefficient of correlation, Rank correlation coefficient, Spurious correlation, Coefficient of determination.

Regression-Concept, Difference between correlation & regression.

Module IV- Time Series and Index numbers

Time Series- Introduction, components of a time series, Multiplicative and additive models, Semi Average & Moving Average method;

Index Numbers- Concept, price relative, quantity relative, value relative, Laspeyre's, Passche's and Fisher's index numbers, Family Budget method, problems in construction and limitations of index numbers Tests for adequacy of index numbers.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- Fundamentals of Applied Statistics, V.K.Kapoor & S.C.Gupta, S. Chand & Sons, New Delhi.
- Theory and Problems of Statistics, M.R. Theory, McGraw-Hill Book, London.

References:

- Essential Mathematics for Economics, J. Black & J.F. Bradley, John Willey and Sons.
- Fundamental Method of Mathematical Economics, Chiang, McGraw-Hill New Delhi.
- Applied General Statistics. F.E. Croxton & D.J. Cowden, Prentice Hall, New Delhi.

CORPORATE LAW

Course Code: COM2302

Credit Units: 03

Course Objective:

To develop an understanding of the regulation of registered companies and to provide thorough understanding of the various provisions of the Indian Company Law

Module I-

Brief History of Company Law : Definition and Characteristics, Lifting of Corporate Veil, Kinds of Companies, Exemptions and Privileges to Private Companies; Promoters' Liability, Pre- incorporation Contracts, Formation of Company. Memorandum and Articles of Association; Doctrine of Ultra-virus; Doctrine of Indoor Management.

Module II-

Prospectus: Meaning and contents, Deemed Prospectus; Shares and Debentures: Meaning, Types and their Allotment, Reduction of Share Capital, Buy-Back of Shares Borrowing Powers: Debentures-issue, floating and Fixed Charge; Registration of Mortgage and Charges, Disposal of Profits-Dividends, Issue of Bonus Shares.

Module III-

Directors, Managing Directors and Manager: Appointment, Retirement Removal, Duties and Rights, Company Management, Prevention of Mismanagement and Oppressions.

Module IV-

Role and Importance of Corporate Governance. Investigation, Winding up of Companies and Legal Provisions under the Indian Companies Act, 1956

Module V-

Company Secretary : Appointment, Position, Rights, Duties and Liabilities Meeting : Types, Requisites of a Valid Meeting, Members' Meeting : Statutory, Annual General Meeting, Extraordinary General Meeting. Regulatory Powers of SEBI and RBI with reference to Issue of Shares, Listing of Shares and borrowing powers.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- M.C. Shukla & Gulshan: Principles of Company Law.
- N.D. Kapoor: Company Law and Secretarial Practice.
- M.C. Bhandari: Guide to Company Law Procedures.
- Tuteja: Company Administration and Meetings.
- S.C. Kuchehal: Company Law and Secretarial Practice.
- Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publishers.

HUMAN RESOURCE MANAGEMENT

Course Code: COM2303

Credit Units: 03

Course Objective:

To help students to understand the concept of human resource management to enable them to better manage the most important asset of any organisation which are people.

Course Contents:

Module I:

Human Resource Management: Relevance and spectrum, HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies. Emerging dimensions in HRM like empowerment, diversity etc.

Module II

Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement induction.

Module III

Training and Development: Concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.

Module IV

Performance Appraisal System: nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.

Module V

Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text and References:

1. S. P. Robbins, *Human Resource Management*, Prentice Hall of India, New Delhi
2. Iam Beardwell and Len Holden, *Human Resource Management*, Macmillan, New Delhi
3. R. Wayne Mondy, Robert M. Noe, *Human Resource Management*, Pearson Education, New Delhi
4. Randy L. Desimone, Jon M. Wernea, David M. Harris, *Human Resource Management, International Student Edn, Thomson A.*
5. A.K. Singh & B. R. Duggal, *Human Resource Management*, Sun India Publications,
6. T. N. Chabra, *Human Resource Management*, Dhanpat Rai & Co, Delhi.

INDUSTRIAL PSYCHOLOGY

Course Code: MGT2305

Credit Units: 03

Course Objective:

This course is designed to provide an overview of Industrial Psychology including individual, group, and organizational issues resulting in enhanced understanding of the world of business and related career concerns. To create awareness about the role and importance of Psychological factors and processes in the world of work

Course Contents:

Module I: Introduction

Nature and scope of organizational Psychology – Theories of organization: Exchange theory of Barnard – Simon

– Group theory of Likert – Value theories Argyris – Blake and Monton – Situational theory of McGregor – Current trends in organizational Psychology.

Module II: Types of Psychology

Mental psychology, Male & Female psychology; Impact on behavior and efficiency

Module III: Test of Psychology

Effectiveness of these tests; Measures to control the tests steps to improve the psychology.

Module IV: Individual and group behavior

Interaction and psychology involved in individuals; Improving psychology; Group Dynamics – Characteristics of group behavior.

Module IV: Performance Management

Performance appraisal- Introduction, types, importance, Training and development- Introduction, significance and categories/types

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text &References:

Text

- Miner J.B. (1992) Industrial/Organizational Psychology. N Y : McGraw Hill.
- Blum & Naylor (1982) Industrial Psychology. Its Theoretical & Social Foundations CBS Publication.

References:

- Aamodt, M.G. (2007) Industrial/Organizational Psychology : An Applied Approach (5th edition) Wadsworth/Thompson : Belmont, C.A.
- Aswathappa K. (2008). Human Resource Management (fifth edition) New Delhi : Tata McGraw Hill.

MERGERS AND ACQUISITIONS

Course Code: ECO2304

Credit Units: 03

Course Objective:

The main objective of this course is to familiarize the students with the basic aspects of mergers and acquisitions.

Course Contents:

Module I: Mergers and Acquisitions – Overview

Introduction – Forms of Corporate Restructuring – Expansion – Mergers and Acquisitions – Tender Offers – Joint Ventures – Sell Offs – Spin Offs – Split Offs – Split Ups – Divestitures – Equity Carve outs - Corporate Control – Premium Buy Backs – Standstill Agreements – Anti- Takeover Amendments – Proxy Contests - Changes in Ownership Structures - Share Repurchases – Exchange Offers – Leveraged Buy – out – Going Private – Issue Raised by Restructuring – History of Merger Movements.

Module II: Mergers and Acquisitions

Economic Rationale for Major Types of Mergers - Horizontal Mergers – Vertical Mergers – Conglomerate Mergers - Concentric Mergers.

Module III: Theories of Mergers

Efficiency Theories – Differential Efficiency - Inefficient Management – Operating Synergy – Pure Diversification - Financial Synergy – Strategic Realignment to Changing Environments – Undervaluation – Information and Signaling – Agency Problems and Managerialism - Takeovers as a Solution to Agency Problems

Module IV: Divestment of Public Sector Undertakings and Leveraged Buy-outs

General Economic and Financial Factors illustration of an LBO Takeover
Defenses Anti-Takeover Amendments, Any case study

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- The Complete Guide to Mergers and Acquisitions : Process Tools to Support M & A Integration at Every Level – Timothy J Galpin and Mark Herndon, 2007
- Mergers – What Can Go Wrong and How to Prevent it – Patrick A Gaughan (Wiley Finance)

References:

- Mergers and Acquisitions – Fred Weston
- M & A and Corporate Restructuring - Patrick A Gaughan (Wiley Finance Series)

TERM PAPER

Course Code: COM2331

Credit Units: 02

Objectives

The objective of this course is to judge the understanding as well as application of the knowledge gained by the students. The aim of the term paper is to provide the students with an opportunity to further enhance their knowledge in a sector of their choice by undertaking a significant practical unit of examining and analyzing various aspects of business management at a level commensurate with the learning outcomes of the various courses taken up them in the ongoing semester.

A term paper is primarily a record of intelligent reading in several sources on a particular subject. The students will choose the topic at the beginning of the session in consultation with the faculty assigned. At least one middle level or senior level person of a company from the chosen sector may be interviewed face to face

Guidelines:

1. The term paper will be related to the contemporary business issue and the topic will be given by the department.

2. The presentation of the term paper is scheduled to be held before the commencement of Semester examinations.

3. The paper will carry 100 marks that will be marked on the basis of understanding and organization of content based on the literature review. The Bibliography shall form an important part of the paper.

4. Examples of a few broad areas for Term Paper (List is indicative, not exhaustive)

- Credit rating
- Risk management
- Subprime meltdown and its after effect with case study from Indian industry
- Corporate frauds
- Micro finance institutions in India
- Carbon Trading
- IFRS
- Celebrity Endorsement in real estate
- Social media marketing
- Green marketing
- Sustainable branding practices
- Relationship management
- CSR
- Balanced Score Card
- Corporate Governance
- Employee retention
- NGOs.

Evaluation Scheme

Organisation and relevance of content	Literature Review	Bibliography	Total
40	40	20	100

PROJECT

Course code: COM2332

Credit Units:02

Objectives:

The aim of the project is to provide the students with an opportunity to further their intellectual and personal development in the chosen field by undertaking a significant practical unit of activity. The project can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 25 marks
Chapter 3: Presentation, Analysis & Findings -- 25 marks

Chapter 4: Conclusion & Recommendations -- 10 marks

Chapter 5: Bibliography -- 05 marks

Project Report	Power Point Presentation & Viva
75 marks	25 marks

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).

c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

The Steps of a Project Report

Step I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

Step II : Finalisation of the Topic and preparation of Project Proposal in consultation with the Supervisor.

Step III : Collection of information and data relating to the topic and analysis of the same.

Step IV : Writing the report dividing it into suitable chapters, viz.,
Chapter 1:Introduction,
Chapter 2: Conceptual Framework / National & International Scenario, Chapter 3: Analysis & Findings
Chapter 4: Conclusion and Recommendations.

Step V : The following documents are to be attached with the Final Project Report.

- 1) Approval letter from the supervisor (Annexure-IA)
- 2) Student's declaration (Annexure-IB)
- 3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Project Work in any Organisation / Institution.

Guidelines for evaluation:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination may be English. The Project Report must be typed and hard bound.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.

WORKSHOP

Course Code: COM2333

Credit Units: 01

Objectives

A workshop is primarily an activity based academic event that is organized to provide the students a one to one and hands on experience on any aspect of their learning. The communication in a workshop has to be necessarily two way. The trainer has to make sure that the aspect covered are practically practiced by the participants. The student will choose the option of workshop from amongst their concentration electives. The evaluation will be done by Board of examiners comprising of the faculties.

Major Themes for Workshop

The workshop may be conducted on any of the following major themes: Accounting

Finance

Human Resources

Marketing

Economics

Operations

Supply Chain Management

These themes are merely indicative and other recent and relevant topics of study may be included.

Guidelines for Workshop

The procedure for earning credits from workshop consists of the following steps:

1. Relevant study material and references will be provided by the trainer in advance.
2. The participants are expected to explore the topic in advance and take active part in the discussions held
3. Attending and Participating in all activities of the workshop
4. Group Activities have to be undertaken by students as guided by the trainer.
5. Evaluation of workshop activities would be done through test and quiz at the end of the workshop.
6. Submitting a write up of atleast 500 words about the learning outcome from the workshop.

Methodology

The methodology followed at the workshop could be based on any one or more of the following methods:

Case Study

Business Game

Simulation

Group Activity

Role Play

Business Planning

Quiz

Evaluation Scheme:

Attendance	Active Participation	Multiple Choice Questions/ Quiz	Solving the case/ Assignment/ Write up	Total
10	30	30	30	100

Syllabus – Fourth Semester

FINANCIAL MANAGEMENT

Course Code: COM2451

Credit Units: 03

Course Objective:

To give insight into financial decision making and composition of different securities in the total Capital structure

Course Contents:

Module I

Nature, Scope & Objectives of Financial Management, Goals of Financial Management, Time value of money, Concept of risk & return (including capital asset pricing model).

Module II

Financing Decisions: Operating & Financial leverage, Capital structure theories; NI, NOI and MM & Traditional Approach, Factors determining capital structure. Concept & measurement of cost of capital, weighed Average cost of capital.

Module III

Capital Budgeting Decisions: Capital budgeting process; estimation of relevant cash flows, Non-discounted & discounted cash flows techniques- pay back, ARR, NPV, IRR, and profitability index;

Module IV

Investment Decisions – capital budgeting – significance – techniques of evaluation of investment Proposals- payback method – return on investment method, net present value method – Case Studies

Module V

Dividend Decisions – dividend policy – determinants of dividend policy – types of dividend policy – forms of dividend. Different Schools of thought on dividend policy (Gordon, Walter, MM).

Module VI

Working Capital Management – meaning – importance of adequate working capital- excess or Inadequate working capital – determinants of working capital requirement – cash management, Receivable management and inventory management – sources of working capital.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- S N Maheshwari, Financial Management.
- Khan and Jain, Financial Management.
- Dorai Raj. S.N, Financial Management.
- Sharma and Sashi Gupta, Financial Management.
- I M Pandey, Financial Management.
- James C Vanhorne, Financial Management.
- Prasanna Chandra, Financial Management.
- PN Reddy & Appanaiah, Financial Management.

AUDITING

Course Code: COM2401

Credit Units: 03

Course Objective:

To provide knowledge of auditing principles, procedures and techniques in accordance with the professional standards and requirements

Course Contents:

Module I

Introduction to auditing Introduction – meaning - definition – difference between accountancy and auditing – types of audit - advantages of auditing – preparation before commencement of new audit

Module II

Internal check Meaning and objects of internal check – internal control-meaning definition-fundamental Principles-internal check as regards wages, cash sales, cash purchases - internal check in a departmental stores-internal audit – meaning-importance – advantage and disadvantages.

Module III

Verification and valuation of assets and liabilities: Meaning and objectives – position of an auditor as regards to the valuation of assets – verification and valuation of different items – assets –fixed assets - goodwill – stock in trade – investments – liabilities – capital – debentures – bills payable sundry creditors – contingent liabilities –

Module IV

Audit of different organizations drafting of audit program or trading and non-trading organization in a tabular form. Preparation of clean and qualified audit report with special reference to manufacturing and other Companies Audit Report 1975

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- TR Sharma, Auditing.
- BN Tandon, Practical Auditing.
- MS Ramaswamy, Principles and Practice of Auditing.
- Dinakar Pagare, Practice of Auditing.
- Kamal Gupta, Practical Auditing.
- P N Reddy & Appannaiah, Auditing.
- Shekar, Auditing.
- Pradeep Kumar, Auditing.
- Jagadeesh Prakash, Auditing

STATISTICAL METHODS IN RESEARCH-II

Course Code: COM2402

Credit Units: 03

Course Objectives:

To provide basic understanding of quantitative tools and their elementary application to business problems

Course Contents:

Module I- Probability Theory

Independent, Dependent, Mutually Exclusive, Favourable, Exhaustive & Complementary events, Addition theorem, Conditional Probability, multiplication Theorem, Bayer's Theory.

Module II- Statistical Methods

Random Variable- Continuous & discrete; Discrete distribution- Binomial & Poisson, Bernoulli's trials; Continuous Distribution- Normal distribution, Properties of normal curve, importance & application

Module III- Tests of Hypothesis

Significance test: concepts and applications, acceptance and critical regions, null and alternative hypothesis, judgemental errors, level of significance. Power of a test, z test for testing of mean, proportion and equality of means, t- test.

Module IV- Decision Tree

Decision Theory: Decision making, under certainty, uncertainty & risk, Bayesian Analysis, Decision tree.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts and References:

Text:

- Fundamentals of Applied Statistics, V.K.Kapoor & S.C.Gupta, S. Chand & Sons, New Delhi.
- Theory and Problems of Statistics, M.R. Theory, McGraw-Hill Book, London.

References:

- Business Statistics, J.K. Sharma, Pearson Education.
- Statistical Methods, S.P.Gupta, S. Chand and Sons, New Delhi.
- Applied General Statistics. F.E. Croxton & D.J. Cowden, Prentice Hall, New Delhi.

INCOME TAX LAW AND PRACTICE

Course Code: COM2403

Credit Units: 03

Course Objective:

To prepare the students with the concepts and theory of income tax accounting and to give a practical exposure to them

Course Contents:

Module I:

- (a) Conceptual Frame-work: Definitions: Residential status and incidence of tax.
- (b) Exemptions and exclusions: Exempted income and incomes not included in total income

Module II:

Heads of Income (1): (i) Salaries (ii) Income from House Property

Module III:

Head of Income (2): Profits and gains of Business or Profession; depreciation allowance, capital gains and income from other sources

Module IV:

Deductions from GTI: Rebates and reliefs, Clubbing provisions; set off and carry forward of losses. Assessment of an Individual

Module V:

Assessment of H.U.F./Firm/A.O.P.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts & References:

Texts:

- Income Tax, Kanga & Palkiwala, N.M. Tripathi & Sons Ltd., Bombay
- India Income Tax Law, Sampat Ayenger

References:

- Income Tax Law and Accounts, R.R. Gupta Agra Book Store
- Income Tax Law and Accounts for M.Com., H.C. Mehrotra, Sahitya Bhawan, Agra
- Income Tax Manual, Government of India publication
- Student's Guide to Income Tax, Singhanian, Vinod K. & Monika, Taxma

BUSINESS INFORMATION AND DATA BASE SYSTEM

Course Code: MGT2404

Credit Units: 03

Course Objective:

The aim of this course is to introduce the students to the managerial issues relating to information systems, its role in organization and how information technology can be leveraged to provide business value.

Course Contents:

Module I:

MIS need and concepts, characteristics, Typology of MIS, Structure of MIS. Planning for MIS, System Development Methodologies, Conceptual and detailed designs of MIS, System Implementation strategies and process, System Evaluation and Maintenance.

Module II:

Introduction to data base management system- Data versus information, record, file; data dictionary, database administrator, functions and responsibilities, file-oriented system versus databases system.

Module III:

Advanced Concepts in Information Systems: Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management, Data, Warehousing and Data Mining.

Module IV:

Database system architecture- Introduction, schemas, sub schemas and instances; data base architecture, data independence, mapping, data models, types of database systems.

Module V:

Data base security- Threats and security issues, firewalls and database recovery; techniques of data base security; distributed data base.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Texts:

- James, A. O'Brien, *Introduction to Information Systems*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 2005.
- Kenneth C. Laudon and Jane P. Laudon, *Management Information Systems*, Prentice-Hall of India, New Delhi, 9th Edition, 2006.

References:

- Navathe, *Data Base System Concepts* 3rd, McGraw Hill.
- Date, C.J., *An Introduction to Data Base System* 7ed, Addison Wesley.
- Singh, C.S., *Data Base System*, New Age Publications, New Delhi.

PERSONAL FINANCIAL PLANNING

Course Code: MGT2405

Credit Units: 03

Course Objective:

Post Liberalization, India has witnessed a phenomenal growth in her GDP. With the advent of MNC's, and growth in private business, individuals income and saving pattern has changed. Therefore the need arises to manage these funds in a manner that it is no more called as savings but addressed as a need for Personal financial planning. This course is essential for every student irrespective of the specialization as every individual needs to plan his finances.

Course Contents:

Module I: Introduction to personal financial planning and personal accounting

Concept of Personal Financial Planning: Need, Significance, Scope; Ethical issues in Personal Financial Planning; Changing per capita investors. Need to maintain Accounts, Methods: Traditional & Using Electronic Media. Applying for PAN & filing of Income Tax returns.

Module II: Investment Avenues

Real Assets: Investment in Real Assets: Real Estate, Precious Metals, Other Fixed assets. Their relative merits & demerits. Change in their returns over the past few years.

Financial Assets: Investments in securities: Through IPO, Secondary Market. Investment in G-sec; Debt instruments, Post Office instruments, Insurance Policies, Mutual Funds, Certificate of Deposits, Foreign Market.

Module III: Introduction to Income tax and Income from salary

Introduction to Income tax act 1961 and Finance Act. Previous year, Assessment year, Income, Total Income, Gross Total Income, Capital and Revenue Receipts / Expenditures, Exempted Incomes, Residential Status and incidence of Tax.

Salary, Exemption:- Leave encashment, Gratuity, Pension, Annuity, Pension fund, Allowance (HRA, Entertainment, Special allowance – dependent of expense ad not dependent on expenae, perquisites – rent free accommodation, Leave travel concession, medical facility), Deductions 80c to 80u.). Sections (2(9), 2(31), 2(7), 2(24), 3, 6, 14, 288A, 288B, 2(17), 4, 9, 45, 9(1)(ii), 9(1)(iv), 9(1)(v), 10, 11, 12, 17(1), 22,

Module IV: Income from house property, capital gains and other sources

Income from House Property(Types of house property, Exempted house property income, Computation of GAV and NAV, Treatment of unrealized, recovered and arrears of rent), Capital Gains and other Sources (Short term & Long term capital gain, Cost of acquisition, Cost of improvement, Index cost, Income that are taxed under other sources, Deduction under other sources, Tax treatment of lotteries, puzzles. Sections 23, 24, 2528, 30, 31, 32.

Module V: Tax planning

Concept, significance and problems of tax planning, Tax evasion and tax avoidance, Individual Taxation Slabs, Wealth Tax, Gift Tax, Capital Gains Tax, Service tax, Recent Tax saving schemes

Module VI: Retirement & Goal Planning

Concept of risk assessment of individual, Introduction to portfolio management, Retirement planning & investment: Income generation after retirement, liability management, anticipation of expenses. Investment for major goals: House, Family, Education, Medical, Wealth Management/ Financial Advisory companies. Their role, significance & growth.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; **P** -Project/Seminar/Quiz/Viva; **HA**-Home Assignment; **CT**-Class Test; **EE**-End Semester Examination

Text & References:*Text:*

- Chandra P, Investment analysis and Portfolio Management, 3rd edition, Tata McGraw Hill
- Lal & Vashisht, Direct Taxes, 29th Edition, Tata McGraw Hill.

References:

- V.K.Bhalla, Security analysis and Portfolio Management, 16th edition, S.Chand

SALES AND DISTRIBUTION MANAGEMENT

Course Code: MGT2406

Credit Units: 03

Course Objective:

The major objective of this course is to acquaint the students with the theory and practice of Management of Sales Operations.

Course Contents:

Module I: Introduction

Sales management- Concept, Objectives and functions. Evolution of sales management. Nature and role of Sales Manager's job. Sales management as a career. Emerging trends in sales management.

Module II: Sales Organization

Purpose of sales organization. Setting sales organization. Types of sales organization. Coordination of selling functions with other marketing activities. Sales forecasting.

Module III: Controlling sales effort

Sales Budget: Purpose and budgetary procedure. Quotas: Concept, Objectives and Types. Sales Territory: Concept and procedure of devising sales territories, Routing and Scheduling of Sales force. Sales Audit.

Module IV: Managing Sales Force

Concept of sales force management. Recruitment and Selection of sales personnel (domestic and international perspective). Cross Cultural challenges. Sales training. Compensating and motivating sales personnel. Controlling and evaluating sales personnel.

Module V: Distribution Management and channel control

Distribution channels: Concept and need. Distribution Channel Strategy. Managing distribution channel. Features of effective channel design. Channel Conflict: Concept and stages. Conflict management.

Module VI: Logistics Management

Objectives of logistics. Concept of logistics planning: inventory management decisions, transportation decisions, Location decisions.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- Still Cundiff, Sales Management Decision Strategies, Fifth Edition, Printice Hall.
- Panda Tapan K., Sahadev Sunil, Sales and Distribution Management, 2005, Oxford University Press.

References:

- Kapoor Ramneek, Fundamentals of Sales Management, 2005, McMillan.
- Sudha GS, Sales & Advertising Management, 2005, Indus Valley Publications.
- Walker, Churchill Ford, Management of Sales Force

TERM PAPER

Course Code: COM2431

Credit Units: 02

Objectives

The objective of this course is to judge the understanding as well as application of the knowledge gained by the students. The aim of the term paper is to provide the students with an opportunity to further enhance their knowledge in a sector of their choice by undertaking a significant practical unit of examining and analyzing various aspects of business management at a level commensurate with the learning outcomes of the various courses taken up them in the ongoing semester.

A term paper is primarily a record of intelligent reading in several sources on a particular subject. The students will choose the topic at the beginning of the session in consultation with the faculty assigned. At least one middle level or senior level person of a company from the chosen sector may be interviewed face to face

Guidelines:

1. The term paper will be related to the contemporary business issue and the topic will be given by the department.

2. The presentation of the term paper is scheduled to be held before the commencement of Semester examinations.

3. The paper will carry 100 marks that will be marked on the basis of understanding and organization of content based on the literature review. The Bibliography shall form an important part of the paper.

4. Examples of a few broad areas for Term Paper (List is indicative, not exhaustive)

- Credit rating
- Risk management
- Subprime meltdown and its after effect with case study from Indian industry
- Corporate frauds
- Micro finance institutions in India
- Carbon Trading
- IFRS
- Celebrity Endorsement in real estate
- Social media marketing
- Green marketing
- Sustainable branding practices
- Relationship management
- CSR
- Balanced Score Card
- Corporate Governance
- Employee retention
- NGOs.

Evaluation Scheme

Organisation and relevance of content	Literature Review	Bibliography	Total
40	40	20	100

PROJECT

Course code: COM2432

Credit Units:03

Objectives:

The aim of the project is to provide the students with an opportunity to further their intellectual and personal development in the chosen field by undertaking a significant practical unit of activity. The project can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 25 marks
Chapter 3: Presentation, Analysis & Findings -- 25 marks

Chapter 4: Conclusion & Recommendations -- 10 marks

Chapter 5: Bibliography -- 05 marks

Project Report	Power Point Presentation & Viva
75 marks	25 marks

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).

c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

The Steps of a Project Report

Step I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

Step II : Finalisation of the Topic and preparation of Project Proposal in consultation with the Supervisor.

Step III : Collection of information and data relating to the topic and analysis of the same.

Step IV : Writing the report dividing it into suitable chapters, viz.,
Chapter 1: Introduction,
Chapter 2: Conceptual Framework / National & International Scenario, Chapter 3: Analysis & Findings
Chapter 4: Conclusion and Recommendations.

Step V : The following documents are to be attached with the Final Project Report.

- 1) Approval letter from the supervisor (Annexure-IA)
- 2) Student's declaration (Annexure-IB)
- 3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Project Work in any Organisation / Institution.

Guidelines for Evaluation:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination may be English. The Project Report must be typed and hard bound.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.

WORKSHOP

Course Code: COM2433

Credit Units: 01

Objectives

A workshop is primarily an activity based academic event that is organized to provide the students a one to one and hands on experience on any aspect of their learning. The communication in a workshop has to be necessarily two way. The trainer has to make sure that the aspect covered are practically practiced by the participants. The student will choose the option of workshop from amongst their concentration electives. The evaluation will be done by Board of examiners comprising of the faculties.

Major Themes for Workshop

The workshop may be conducted on any of the following major themes: Accounting

Finance

Human Resources

Marketing

Economics

Operations

Supply Chain Management

These themes are merely indicative and other recent and relevant topics of study may be included.

Guidelines for Workshop

The procedure for earning credits from workshop consists of the following steps:

1. Relevant study material and references will be provided by the trainer in advance.
2. The participants are expected to explore the topic in advance and take active part in the discussions held
3. Attending and Participating in all activities of the workshop
4. Group Activities have to be undertaken by students as guided by the trainer.
5. Evaluation of workshop activities would be done through test and quiz at the end of the workshop.
6. Submitting a write up of atleast 500 words about the learning outcome from the workshop.

Methodology

The methodology followed at the workshop could be based on any one or more of the following methods:

Case Study

Business Game

Simulation

Group Activity

Role Play

Business Planning

Quiz

Evaluation Scheme:

Attendance	Active Participation	Multiple Choice Questions/ Quiz	Solving the case/ Assignment/ Write up	Total
10	30	30	30	100

Syllabus – Fifth Semester

COST ACCOUNTING

Course Code: COM2551

Credit Units: 03

Course Objective:

To get an expert knowledge in the area of cost management and cost control to enable effective management decisions.

Course Contents:

Module I: Cost Accounting

Introduction – Meaning of Cost, costing and Cost Accounting – Comparison between Financial Accounts and Cost Accounts –Cost concepts and Classification of Costs – Cost Module – Cost Center, cost object –Preparation of cost sheet

Module II: Material Costing

Issue of materials, Methods of pricing of material issues- LIFO, FIFO- Weighed Average Method, Simple Average Method; Inventory Control- Concept & techniques like fixing of stock levels, EOQ, ABC analysis, perpetual & periodic inventory systems, material losses & their treatment.

Module III: Labour Costing

Control of labour cost – Labour Turn Turnover – Causes and effects of labour turnover – Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and Time booking – Idle time, causes and treatment – Overtime – Methods of Wage Payment, Time rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylor’s and Merrick’s differential piece rate systems – Problems.

Module IV: Overhead Costing

Definition, Classification, allocation, apportionment & absorption of overhead, treatment of over & under absorption

Module V:

Costing Methods Introduction - Job Costing – Batch Costing – Contract Costing- Process Costing – principles – distinction between Process and Job – Preparation of process accounts – treatment of normal loss – abnormal loss – abnormal gain – Joint and By-products. Service costing. Marginal costing- introduction, contribution, PVR, BEP Chart and Margin of safety.

Module VI:

Reconciliation of Cost and Financial Accounts - Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- N.K. Prasad: Cost Accounting
- Nigam & Sharma: Cost Accounting
- Khanna Pandey & Ahuja: Practical Costing
- M.L. Agarwal: Cost Accounting
- Jain & Narang: Cost Accounting
- S.P. Iyengar: Cost Accounting
- S.N. Maheshwari: Cost Accounting
- Horngren: Cost Accounting: A Managerial Emphasis
- M. N. Arora: Cost Accounting
- Dutta: Cost Accounting

MACRO ECONOMICS

Course Code: COM2501

Credit Units: 03

Course Objective:

This course aims at introducing the fundamentals of Macroeconomic theories, policies and models in a historical perspective. It will enable the students to develop a critical insight on Classical and Keynesian macroeconomic models, to understand the relationship between inflation and employment by providing exposure to the constructions of Friedman, Phelps & Phillips.

Course Contents:

Module I: Introduction to Macroeconomics

The roots of macroeconomics, macroeconomic concerns, the role of government in the macro economy, the components of the macro economy, the methodology of macroeconomics

Module II: Introduction to National Income Accounting

Concepts of GDP and national income, approaches to calculating GDP, GDP and personal income, Nominal and real GDP, Limitations of the GDP concept, GDP and the black economy.

Module III: Schools of Macroeconomic Thoughts

Classical, Neo Classical and Keynesian Models.; Say's Law of Markets and Classical Theory of Employment

Module IV: Keynesian Model

Aggregate expenditure and equilibrium output; Consumption function; theory of investment-marginal efficiency of capital; saving and investment; The Investment Multiplier and its application to LDC's

Module V: Money in the Modern Economy

Theories of Demand for Money: Quantity Theory and Keynes approach. Baumol and Tobin Contributions and Friedman's restatement of quantity theory Characteristics of a monetary economy; the supply of money and overall liquidity position; credit creation

Module VI: Inflation

The causes of inflation, level of prices and the value of money, The Fisher effect, the cost of inflation.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- Mc Connell. C.R & H.C. Gupta, "Introduction to Macro Economics", Tata McGraw Hill, Delhi
- Gardner Ackeley, "Macro Economics".

References:

- J.E. Stiglitz, and C.E. Walsh (2002), *Principles of Economics*, 3rd Edition, W.W. Norton & Company, New York.
- R. Stone and G. Stone (1962), *National Income and Expenditure*, Bowes and Bowes London.
- Lipsey & Chrystal- Principles of Economics
- K.K. Dewett: Modern Economic Theory, New Delhi, Shyamlal Charitable Trust.

SUMMER INTERNSHIP EVALUATION

Course code: COM2535

Credit Units:06

Objective:

The basic objective of a Summer Internship is to refine the practical exposure of the corporate functioning. This summer training will provide an opportunity to the students to apply their theoretical understanding while working on the concerned project in the industry. Thus this summer internship programme is an attempt to bridge the gap between theory and practice. This will also enhance the students' intellectual ability and attributes related to data handling, decision making, report writing, oral presentation and imbibing an interdisciplinary approach.

General Guidelines:

Every student of B.Com (Hons.) shall be required to undergo a practical training in an corporate organization approved by the Institute for eight weeks, normally in the Summer Vacation, after the end of the fourth semester examinations. The candidates shall be required to undergo training in the various areas of the organization concerned. The organization may assign a specific project to the candidate, which will be completed by him/her during the period of training. The work done by the candidate during the training period shall be submitted in form of a training report.

The last date for the receipt of training report in the department shall be one month after the date of completion of training, i.e. at the beginning of the fifth semester.

Chapter Scheme

Chapter I: Introduction 20 marks

Chapter II: Conceptual Framework/National/International Scenario 5 marks

Chapter III: Presentation, Analysis and Findings 35 marks

Chapter IV: Conclusion and Recommendations 15 marks

The report has to be type written in font Times New Roman, 12 points, 1.5 line spacing on both sides of the paper, Spiral Bound. The report should comprise of a maximum of 80 to 100 pages and has to be submitted in two copies.

Evaluation Scheme:

SIP Report	Power Point Presentation & Viva
75 marks	25 marks

Components of the Report

The outcome of Summer Internship is the Project Report. A project report should have the following components:

- 1) **Cover Page:** This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.
- 2) **Acknowledgement:** Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.
- 3) **Table of Content:** Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.
- 4) **Body of the Report:** The body of the report should have these four logical divisions
 - a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.
 - b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).
 - c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).
 - d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.
- 5) **Bibliography or References:** This section will include the list of books and articles which have been used in the project work, and in writing a project report.
- 6) **Annexures:** Questionnaires (if any), relevant reports, etc.

ACCOUNTING THEORY

Course Code: COM2502

Credit Units: 04

Course Objectives: The objective of this paper is to introduce the basics of accounting theory. The paper also tends to give a deep insight into the changing scenario of national and international accounting standards.

Module I:

Accounting Theory: Meaning, need and structure development, Income measurement concept, valuation and capital maintenance concept, development of financial accounting standards in India and abroad

Module II:

Corporate Reporting and Information disclosures: Concept of adequate disclosure, methods of disclosures, Indian company Law and disclosure practice. Current issues in corporate reporting: Reporting for investor and employees and social responsibility accounts, Social Accounting & Reporting. Revenue and Expenses recognition

Module III:

Productivity Accounting: Input output relationship and their Accounting. Human Resource Accounting: Concepts, Methods, Evaluation and Reporting.

Module IV:

Conceptual Framework of Accounting, Accounting Standards in India and Guidance, Notes on Various Accounting Aspects.

Module V:

Harmonization Accounting & Reporting: Nature of Harmonization, recommendation of the report of the advisory group on accounting and auditing RBI, International Accounting Standards Committee & International Accounting Standard Board (IASB), Obstacles in Harmonization

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts & References:

Texts:

- Advanced accounts, Shukla & Grewal, S. Chand& Sons, Delhi
- An Introduction to Accounting Theory, L.S. Porwal, Tata McGraw Hill
- Corporate Financial Reporting, JawaharLal, Taxmann Publication(P) Ltd., New Delhi

References:

- Advanced Financial Accounting, B.D. Agarwal
- Advanced Accounts, H. Chakravarti
- Accounting Theory, R.K. Lele and JawaharLal, KitabMahal, Allahabad

ADVANCED CORPORATE ACCOUNTING

Course Code: COM2503

Credit Units: 04

Course Objectives: This course enables the students to develop advanced and thorough understanding of Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards that are likely to be introduced from time to time.

Module I:

Advanced problems on final Accounts of Companies, Disposal of Profit and Capitalization Of Profits Issue of Bonus Shares.

Module II:

Problems of Amalgamation, (AS-14) and Reconstruction, Aspects Of Corporate Reconstructuring.

Module III:

Consolidated Accounts of Holding and Group Companies.

Module IV:

Preparation of Final Accounts of Banking Companies and Insurance Companies.

Module V:

Preparation of Final Accounts of electricity Companies and Double Account System.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts and References:

Texts:

- Advanced Accounts, Batliboi
- Advanced Accounts, R.R. Gupta

References:

- Advanced Accounts, Shukla & Grewal
- Advanced Accounts, S.N. Maheswari
- Accountancy, W. Pickles
- Advanced Accountancy, R.L. Gupta

CORPORATE TAX LAW AND PRACTICE

Course Code: COM2504

Credit Units: 04

Course Objectives: To prepare the students with the concepts and theory of corporate tax law and practices and to give a practical exposure to them.

Course Contents

Module I

Computation of total income in case of companies including non-residents, Co-operative Society

Module II

Procedure for assessment: Section 139 to 148 (Return of Income) PAN, Assessments, Methods of Accounting, Accounting standards, Time limit for completion of Assessment, Rectification of mistake etc. Special procedure for assessment of search cases.

Module III

Liability in Special Cases: Legal representatives, Representative assesses: provisions applicable to firms, AOP & BOI, executors succession, shipping companies. Recovery of tax in respect of non-resident, persons leaving India, person trying to alienate their property, discontinuation of business & profession

Module IV

Collection and Recovery of tax, TDS, Advance payment of income tax, Interest u/s 234, Refunds and settlement of cases

Module V

Appeals & Revision, Acquisition of Immovable properties, provisions to counter evasion of tax, Penalties, Offences and Prosecutions, Authorized representation and miscellaneous provisions.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts & References:

Texts:

- Income Tax Act, Taxmann, New Delhi
- Income Tax Rules, Taxmann, New Delhi

References:

- Direct taxes, V.K. Singhania, Taxmann, New Delhi
- Circulars and Notification issued by CBDT

BUSINESS TAXATION

Course Code: COM2505

Credit Units:04

Course Objectives: The aim of this paper is to give a detailed knowledge and exposure to the various business taxes prevailing in the country.

Module I-

C.S.T.: Constitutional History, Definitions, principle for determining different sales, Registration of Dealer, Rate of Tax.

C.S.T.: Determination of Taxable turn-over, Computation of Tax, Liability, Different forms used under C.S.T.

Module II-

Value Added Tax Act: Definitions, incidence and levy of tax, Computation Registration of Dealer, Exemptions Determination of taxable turn-over, computation of tax liability.

Module III-

C.S.T./V.A.T. : Tax authorities, filling of returns, assessments, payment and recovery of tax, appeal, revision and rectification.

Module IV-

Wealth Tax Act : Definitions, incidence of tax, deemed assets. exempted assets, computation of net wealth, Valuation of assets, assessment, appeals, penalties.

Module V-

Indian Tax System: Central and State Powers of taxation, Distribution of revenue between Centre and State. Finance Commission constitution, functions and recommendations.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts & References:

Texts:

- Indirect Taxes, V.K. Singhania, Taxmann , New Delhi
- Central Sales Tax Act 1956

References:

- Bare Act of Value Added tax
- Central Sales tax Rules
- An Introduction to Rajasthan and Central Sales Tax Act, B.L.Gupta Wealth Tax Rules, Taxmann, New Delhi

Syllabus – Sixth Semester

MANAGEMENT ACCOUNTING

Course Code: COM2651

Credit Units: 03

Course Objective:

To provide the students knowledge about the use of costing data for planning, control and decision making.

Course Contents:

Module I: Management Accounting

Nature & Scope: Meaning and Definition - Objectives of Management Accounting - Management Accounting and Financial Accounting - Management Accounting and Cost Accounting - Utility of Management Accounting - Limitations of Management Accounting - Position of Management Accountant in the Organisation.

Module II: Analysis and Interpretation of Financial Statements - I

Concept of Financial Statements and their Nature - Limitations of Financial Statements - Analysis and Interpretation - Tools - Comparative Financial Statements - Common size Statements - Trend Percentages

Ratio Analysis - Nature and Interpretation - Utility and Limitations of Ratios - Short-term Financial Ratios - Long-term Financial Ratios - Profitability Ratios - Proprietary and Yield Ratios - Turnover Ratios - DUPONT Control Chart

Module III: Cash Flow Analysis

Distinction of cash from funds-utility of cash flow statement construction of cash flow statement

Module IV: Responsibility Accounting and Standard Costing

Concept of Responsibility Accounting - Cost Centers and Profit Centers - Contribution by Segments

Module V: Budgets and Budgetary Control

Concept of Budgets and Budgetary Control - Nature and Objectives of Budgetary Control - Advantages and Limitations of Budgetary Control - Establishing a system of Budgetary Control - Preparation of Sales Budget, Selling and Distribution Cost Budget, Production Budget, Purchase Budget, Cash Budget etc. - Flexible Budgets and Master Budgets

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Dr. S.N. Maheswari , Management Accounting
- Sexana, Management Accounting
- Made Gowda, Management Accounting
- Dr. S.N. Goyal and Manmohan, Management Accounting
- B.S. Raman, Management Accounting
- R.S.N. Pillai and Bagavathi, Management Accounting
- Sharma and Gupta, Management Accounting
- J. Batty, Management Accounting
- Foster, Financial Statement Analysis, Pearson.
- PN Reddy & Appanaiah, Essentials of Management Accounting

FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES

Course Code: COM2601

Credit Units: 03

Course Objective:

To introduce students to different financial institutions, Markets and the services which are available in India.

Course Contents:

Module I

Introduction to financial services; Merchant banking: Meaning, scope, functions, management of new issues, Indian experience, SEBI guidelines, Future of merchant banking in India.

Module II: Money, Prices, Exchange Rate and Interest Rates

Monetary expansion, Interest rates and exchange rates, Monetary expansion and prices, Real and nominal values, Inflation and interest rates, Inflation and exchange rates. The Indian financial system: Introduction, The pre 1951 period, the post 1951 period, Emerging horizon.

Module III: Commercial Banks

Evolution of modern commercial banks, Evolution of bank assets, liabilities and activities; Banking structure, Matching revenues and costs, capital adequacy; Accounting policies and related matters, Direct investments, and credit programmes. Central banking and monetary policy: Central banking functions; Money creation, process and control; monetary policy.

Module IV: Leasing financing

The concept, merits and demerits; Types; The Indian leasing scenario; Lease evaluation; Lease accounting.

Module V: Hire purchase

Meaning; James Raj Committee recommendation; RBI guidelines; Hire purchase and transport industry; Lease vs. Hire purchase; Problems and prospects of hire purchase in India.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House.
- Khan, M.Y, Financial Services, Tata McGraw Hill.
- Jeff Madura, Financial Markets and Institutions, South-Western College Publishing.
- B.C Vasant Desai, The Indian Financial System, Himalaya Publishing House.
- Bhole L.M, Financial Institutions and Markets, Tata McGraw Hill.

DISSERTATION

Course Code: COM2637

Credit Units: 09

Objectives:

The aim of the dissertation is to provide you with an opportunity to further your intellectual and personal development in your chosen field by undertaking a significant practical unit of activity, having an educational value at a level commensurate with the award of your degree. The dissertation can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 25 marks
Chapter 3: Presentation, Analysis & Findings -- 25 marks

Chapter 4: Conclusion & Recommendations -- 10 marks

Bibliography: 5 marks

Dissertation	Power Point Presentation & Viva
75 marks	25 marks

The Components of a Dissertation

A Dissertation should have the following components:

1) Cover Page: This should contain the title of the, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the work and name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Dissertation).

c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the work, and in writing the report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Dissertation should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

Steps of the Dissertation Work

Step I: Selection of the topic should be made keeping the following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

Step II: Finalisation of the Topic and preparation of Dissertation Proposal in consultation with the Supervisor.

Step III: Collection of information and data relating to the topic and analysis of the same.

Step IV: Writing the report dividing it into suitable chapters, viz.,
Chapter 1: Introduction,
Chapter 2: Conceptual Framework / National & International Scenario,
Chapter 3: Analysis & Findings
Chapter 4: Conclusion and Recommendations.

Step V: The following documents are to be attached with the Dissertation:

- 1) Approval letter from the supervisor (Annexure-IA)
- 2) Student's declaration (Annexure-IB)
- 3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Dissertation Work in any Organisation / Institution.

Annexures,

References / Bibliography

Guidelines for evaluation:

- Each of the students has to undertake a topic individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Dissertation and Viva-Voce Examination has to be English. The Dissertation must be typed and hard bound.
- Failure to submit the Dissertation or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Dissertation and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Dissertation unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Dissertation.
- Evaluation of the Dissertation to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.
- A candidate has to qualify in the Dissertation separately, obtaining a minimum marks of 40 (Dissertation and Viva-Voce taken together) in paper 3.5.
- Marking Scheme for Dissertation and Viva-Voce Examination:

Cover Page / Title page

Project Report on

Title of the Project

XXXXXXXXXXXXXXXXXXXX

**(Submitted for the partial fulfilment for the awardof Degree of B.Com. Honours in Accounting /
Taxation/**

To

Amity College of Commerce

Submitted by

Name of the Candidate :.....

Registration No.

Name of the College.....

College Roll No.

Supervised by

Name of the Supervisor:

Designation

Month & Year of Submission

University Logo and Name

Student's Declaration

I hereby declare that the Project Work with the title (in block letters)

.....
submitted by me for the partial fulfilment of the degree of B.Com. Honours in Accounting & Finance / Marketing / Taxation / Computer Applications in Business is my original work and has not been submitted earlier to any other University /Institution for the fulfilment of the requirement for any course of study.

I also declare that no chapter of this manuscript in whole or in part has been incorporated in this report from any earlier work done by others or by me. However, extracts of any literature which has been used for this report has been duly acknowledged providing details of such literature in the references.

Signature of supervisor:

Signature

Name of the candidate:

Registration No.

Place:

Date:

Examples of a few broad areas for Dissertation (List is indicative, not exhaustive)

- Any topic concerning local economic /entrepreneurial issues / **New Business Proposal**
- IFRS and Indian Accounting Standard – Opportunities & Challenges
- Revised Schedule VI
- Credit Rating
- Risk Management
- Credit Risk Management in Banks: Opportunities & Challenges.
- Subprime Meltdown and its after effect with case study from Indian Industry.
- Corporate Frauds/ White Collar Frauds
- Financial Inclusion
- Micro-finance Institutions in India.
- Carbon Credit
- Direct Tax Code (DTC)
- Goods and Service Tax (GST)
- Role of MSMEs in the Indian Economic Development
- Public Sector Undertakings and Indian Economic Development
- Business & Government
- Corporate Social Responsibilities
- Corporate Governance
- Financial Sector Reforms
- On-line Banking
- NPA Management
- Business Process Outsourcing
- Capital Market
- Environmental Accounting
- Environmental Management
- Financial Statement Analysis
- Performance Analysis
- Working Capital Management
- Cash Management
- Debtors Management
- Inventory Management
- Mergers & Acquisitions
- e-Commerce
- Study on Aviation Sector in India.
- Venture Capital
- Equity Linked Savings Scheme
- Insurance Industry in India
- Analysis of Mutual Funds
- Study of Non-Performing Assets
- Risk and Return Analysis
- Commercialization of Sports in India.
- The Sub-Prime Crisis.
- Rural and Agricultural Banking
- Marketing Strategy of different companies for their different products and Promotional Strategies
- Market Research
- Study on the Market Awareness of Intellectual Property
- Preservation & Storage of Agricultural Products
- Marketing Strategy of Ball/ Gel Pens
- Brand Repositioning
- Customer Relationship Management
- Sales & Distribution Management
- Customer Awareness
- Industrial Marketing Vs. Consumer
- Study of Consumer Behaviour

- “ Is attractive packaging really a necessity or an eyewash?” A study on packaging of some selected companies-
- Consumer Behaviour
- After Sales Service and Customer Satisfaction
- Effectiveness of Advertising
- Direct Marketing & Networking

ADVANCED ACCOUNTS

Course Code: COM2602

Credit Units: 04

Course Objectives:

Module I-

Valuation of Assets: Inventories, Goodwill, Shares and Business, (AS-26).

Module II-

Investment Accounts: Accounting Standard 13, Accounting for Financial asset and Instrument.

Module III-

Agricultural Farm Accounting, Hotel Accounting, Accounting for inflation.

Module IV-

Fund Based Accounting, Introduction to Government Accounting, Corporate Social Accounting and Environmental Accounting.

Module V-

Value Added Statement, Economic Value Added (EVA) Statement, Human Resource Accounting.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P- Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts & References:

Texts:

- Advanced Accounting, Batliboi
- Advanced Accounts, M.C. Shukla & T.S. Grewal
- Advanced Accountancy, R.L.Gupta

References:

- Advanced Accountancy, Jain & Narang
- Advanced Accountancy, H. Chakraborty
- Advanced Accountancy, M.C.K. Nambiar

ADVANCED COST ACCOUNTING

Course Code: COM2603

Credit Units: 04

Course Objectives:

Module I- Introduction to Cost Accounting

Basic Cost Concept, Different types of cost, Cost centre, Cost unit, Cost Classification, Unit or output Costing: Preparation of cost sheet, Production Account, Inventory management, and Supply Chain Analysis, Just-in Time Purchases, Materials Requirements Planning (MRP)

Module II-

Cost Book-Keeping: Non-integrated Accounting system, Accounting Ledgers and Control Accounts, Integrated Accounting, Reconciliation of Cost & Financial Accounts.

Module III-

Process Costing- Basic Concept, Joint products and By-products, work-in-progress, (Equivalent production), inter-Process profits, Uniform Costing and inter firm comparisons.

Module IV-

Activity Based Costing- Problems of Traditional Costing, Cost analysis under ABC, Institution of ABC, Benefits and Weaknesses, Life Cycle Costing; Target Costing.

Module V-

Cost Management System- Total Quality Management, Benchmark, Back-flush Costing, Reengineering, Cost Reduction and value Analysis: Concept and Techniques.

Examination Scheme:

Components	A	P	HA	CTT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- Principles and Practice of Cost Accounting, N. K. Prasad
- Cost Accounting, C.D. Vashisht & V. K. Saxena, Sultan Chand & Sons, New Delhi.

References:

- Principles & Practice of Cost Accounting, Asish K Bhattacharyya ,Wheller Publishing, N. Delhi
- Management Accounting, J. Batty
- Advanced Cost Accounting & Cost System, M. Kishore Ravi
- Accounting For Management, Guru Prasad Murthy
- Decisional Phenomena And Management Accountants, Backer and Jacobson

INDIRECT TAX

Course Code: COM2604

Credit Units:04

Course Objectives:

Module I-

Central Excise Duty : History, Nature and Definition, goods, Excisable goods, Manufactured, produced etc., classification of goods, valuation, different types of forms used under excise duty.

Module II-

Administration, Storage and Accounting of goods, Clearance of goods, CANVAT, Assessment, Tax Planning in Excise

Module III-

Custom Duty : Introduction, Definition, Nature and types of duties, classification, Valuation and different types of forms used in custom, Tax planning in custom, Import and export procedure in customs, Export incentive scheme.

Module IV-

FEMA : Definition, Authorized person, Provision of Bank Account in Indian Rupee, Foreign Currency Bank A/c, Restrictions, Realization, repatriation and surrender of Foreign Exchange, Capital A/c transaction GDR/ADR/ FCCB, Different types of forms used in FEMA.

Module V-

Service Tax: Fundamental, Concept, provision and procedure, Taxable services.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts & References:

Texts:

- Indirect taxes, V.K.Singhania, Taxmann New Delhi
- Circulars and Notifications Issued by CBDT
- Central Excise Rules, Taxmann, New Delhi

References:

- Central Excise Act, Taxmann, New Delhi.
- Custom Act and Rules, Taxmann, New Delhi.

PUBLIC FINANCE AND TAX PRACTICES

Course Code: COM2605

Credit Units: 04

Course Objective:

Module I:

Origin and Development of Public Finance

Meaning, public finance and federal finance, public finance and private finance, principle

Principles of Taxation and Government Expenditure

Benefit approach, allocation of public goods, ability to pay approach, excess burden of taxes

Module II:

Raising of Public Funds

Sources and classification of public revenues, incidences and shifting of taxes

Distribution of Public Funds

Effect on production, employment, distribution and stability, public debt and fiscal deficit

Module III:

Public Debt Management and Taxation

Development of Federal Finance in India

The constitutional arrangements, Finance Commissions

Module IV: Central and State Finances

Sources and uses of funds, effects of Fiscal Policy, relation between planning and central budgeting

State Finances- Sources and uses of funds, issues of federalism

Module V: Financing of Five-year Plans

Changing scenario of Indian tax Structure, new economic policy since 1991

Indian Fiscal Policy and Deficit Financing

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	15	5	5	70

A-Attendance; P-Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts & References:

Texts:

- R. Mursgrave, The Theory of Public Finance, McGraw Hill
- R. Mursgrave and P.B. Mursgrave, Public Finance in Theory and Practice, McGraw Hill
- J. M. Buchanan, Public Finance

References:

- Due and Friedlandar, Public Finance
- S. Ganguli, Public Finance, World Press
- B. M. Bhargava, Public Finance
- B. M. Bhargava, The Theory and Working of Union Public of India
- Vaish and Agarwal, Public Finance, Wiley Eastern