



**GURU KASHI  
UNIVERSITY**  
PUNJAB - INDIA

# **Program Syllabus Booklet**

## **Bachelor of Commerce B. Com (Hons.)**

**(Code: 203)**



**Session: 2016-17**

**University College of commerce &  
management**

**Guru Kashi University**

**Talwandi Sabo**



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GKU

**Program: Bachelor of Commerce (B. Com)**

**Program Code: 203**

The Honors Bachelor of Commerce degree is designed to provide students with a wide range of managerial skills, while building competence in a particular area of business. Students are exposed to general business principles, taking courses in accounting, finance, economics, business management, human resources and marketing. Programs often require foundational courses in business statistics and mathematics, and information systems. The curriculum of B.Com. (Hons.) will empower students to innovate and also inspire them to convert their innovations into real business models for the county's economic and social prosperity. The proposed syllabus offers better understanding of the business world and aims at building students' entrepreneurial skills by giving them hands-on training. The Guru Kashi University hopes the syllabus approach of the programme B.Com. (Hons.) will motivate students to transition from being passive knowledge-seekers to becoming active and aware knowledge-creators.



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Semester: 1 <sup>st</sup>										
Sr. No.	Course Code	Course Name	Type	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	203101	English and Business Communication Skills	T	4	1	0	5	50	50	100
2	203102	History and Culture of Punjab	T	4	1	0	5	50	50	100
3	203103	Financial Accounting	T	4	1	0	5	50	50	100
4	203104	Economics	T	4	1	0	5	50	50	100
5	203105	Business Law	T	4	1	0	5	50	50	100
<b>No. of Credits</b>				<b>25</b>						

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Semester: 2 <sup>nd</sup>										
Sr. No.	Course Code	Course Name	Type of Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	203201	Business Organization and management	T	4	1	0	5	50	50	100
2	203202	Business Statistics	T	5	0	0	5	50	50	100
3	203203	Macro Economics	T	4	1	0	5	50	50	100
4	203204	Corporate Laws	T	4	1	0	5	50	50	100
5	203205	Introduction to Computers and Information Systems	T	4	1	0	5	50	50	100
<b>Total No. of Credits</b>				<b>25</b>						

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Semester: 3 <sup>rd</sup>										
Sr. No.	Course Code	Course Name	Type of Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	203301	Business Mathematics	T	5	0	0	5	50	50	100
2	203302	Banking Theory, Law and Practice	T	4	1	0	5	50	50	100
3	203303	Indian Economy - Performance and Policies	T	4	1	0	5	50	50	100
4	203304	Marketing Management	T	4	1	0	5	50	50	100
5	203305	Corporate Accounting	T	4	1	0	5	50	50	100
<b>Total No. of Credits</b>				<b>25</b>						

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Semester 4 <sup>th</sup>											
Sr. No.	Course Code	Course Name	Type of Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks	
				L	T	P					
1	203401	Direct Taxation	T	5	0	0	5	50	50	100	
2	203402	Cost Accounting	T	4	1	0	5	50	50	100	
3	203403	Entrepreneurial Development	T	4	1	0	5	50	50	100	
4	203404	E-Commerce	T	4	1	0	5	50	50	100	
5	203405	E-Accounting	T	3	0	0	3	50	50	100	
6	203406	E-Accounting (Lab)	P	0	0	4	2	60	40	100	
<b>Total No. of Credits</b>							<b>25</b>				

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Semester: 5 <sup>th</sup>											
Sr. No.	Course Code	Course Name	Type of Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks	
				L	T	P					
1	203501	Management Accounting	T	4	1	0	5	50	50	100	
2	203502	Business Environment	T	4	1	0	5	50	50	100	
3	203503	Auditing	T	4	1	0	5	50	50	100	
4		Elective-I*									
5		Elective-II*									
<b>Tax Planning and Management -Group-I</b>											
4	203504	Corporate Tax Planning	T	4	1	0	5	50	50	100	
	203505	Business Tax Procedures and Management	T	4	1	0	5	50	50	100	
<b>Financial &amp; Investment Management-Group-II</b>											
5	203506	Financial Management	T	4	1	0	5	50	50	100	
	203507	Fundamentals of Investment	T	4	1	0	5	50	50	100	
<b>Total No. of Credits</b>							<b>25</b>				

\* Elective -I and Elective-II is to be selected from the Same Group





Semester: 6 <sup>th</sup>										
Sr. No.	Course Code	Course Name	Type of Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	203601	Business Regulatory Framework	T	5	0	0	5	50	50	100
2	203602	Indirect Taxation	T	4	1	0	5	50	50	100
3	203607	Project Work	P	0	0	4	2	60	40	100
4		Elective-III*								
5		Elective-IV*								
<b>Enterprise Business Solutions-Group-III</b>										
4	203603	Computerized Accounting System	T	4	1	0	5	50	50	100
	203604	Enterprise Resource Planning	T	4	1	0	5	50	50	100
<b>Financial Institutions, Services &amp; Insurance-Group-IV</b>										
5	203605	Financial Markets, Institutions and Financial Services	T	4	1	0	5	50	50	100
	203606	Insurance and Risk Management	T	4	1	0	5	50	50	100
<b>Total No. of Credits</b>							<b>22</b>			

\* Elective -III and Elective-IV is to be selected from the Same Group

**Course Name: English & Business Communication Skills**

**Course Code: (203101)**

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

**Credit 5**

**L T P  
4 1 0**

**Course Content**

**UNIT-I**

Introduction: Basic Communication; Basic forms of Communication, Self-development and Communication, developing positive personal attitudes, whole communication. Principles of effective communication, informal and formal communication networks, grapevine, and communication barriers, improving communication

**UNIT-II**

Principles of Effective Communication: Concepts. Writing Skills: Planning business messages, rewriting, editing, first draft, reconstruction of final draft, business letters, memos format and appearance, request letters, good news and bad news letters, persuasive letters, sales letters, collection letters, office memorandum etc. Principles of effective listening, factors effecting listening, listening exercises—oral, written and video sessions.

**UNIT-III**

Modern Form of Communication & Report Writing: Telex, Fax, Telegram, e-mails and Teleconferences. Advertisements, Tender notices, auction notice, public notice, Introduction to proposals, short reports and formal reports, report presentation on any chosen topic, oral presentations, principles of oral presentations, factors affecting presentations, sales presentation, resume writing. Non-verbal aspects of communication

**UNIT-IV**

Preparation of Matter for Meetings: The writing of notices, agenda minutes, the organization and conduct of conferences. Practical's also

**References:**

- Hewings, Martin, (2007). *Advanced English Grammer*. Cambridge University Press, Cambridge
- Murphy, Herta A and peck, Charrles E, (1976). *Effective Business communication*. (2<sup>nd</sup> edition), Tata McGraw Hil, New Delhi
- Pearce, C Glenn (1988). *Business Communication: Principles and Application*, (2nd edition), John Wiley, New York
- Treece, Maira. ( 1987). *Successful business communication*. ( 3rd edition), Allynand

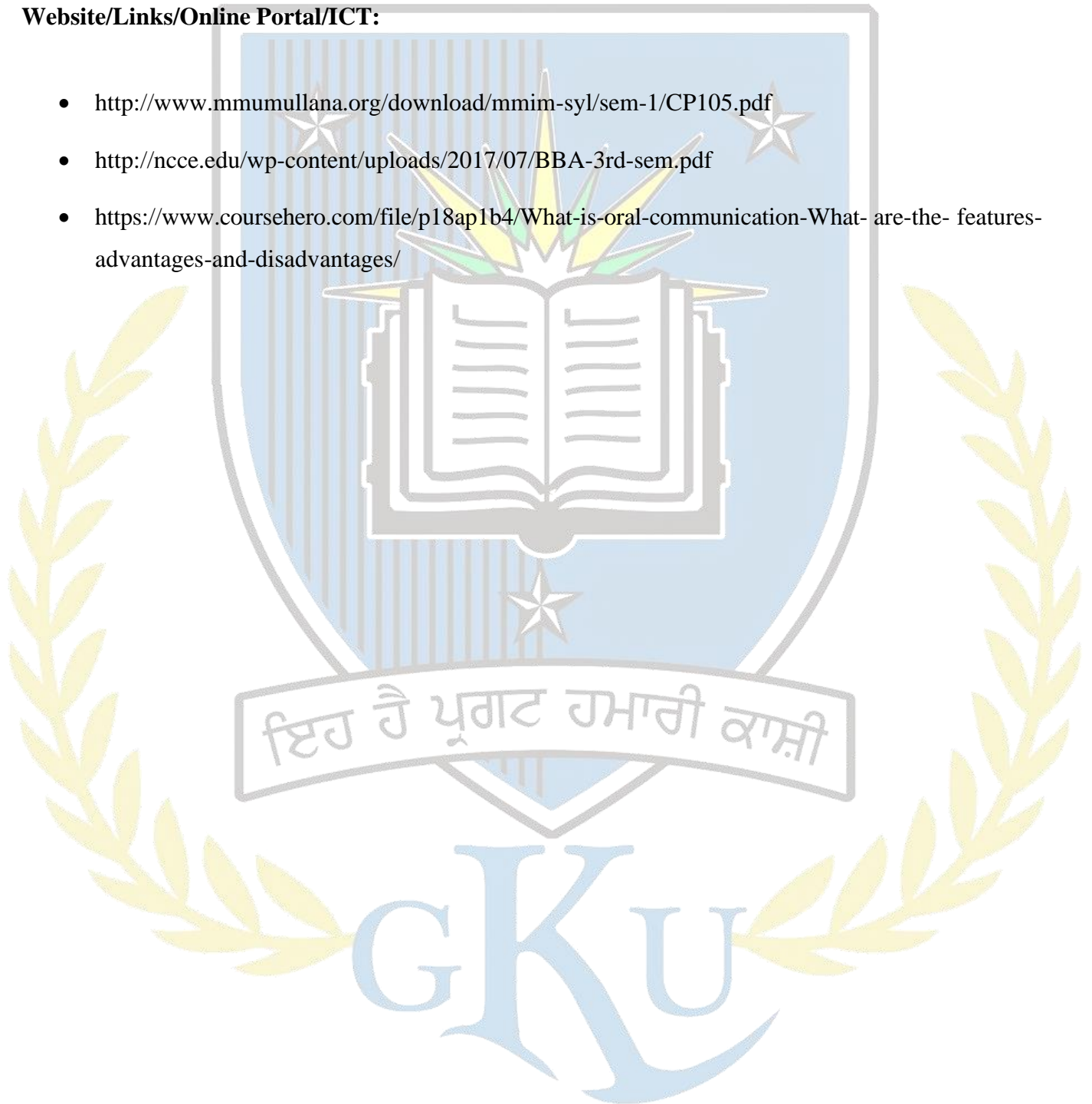


Bacon, Boston

- John C. Maxwell (2010). *English & Business Communication Skills*. HarperCollinsLeadership, New York

**Website/Links/Online Portal/ICT:**

- <http://www.mmumullana.org/download/mmim-syl/sem-1/CP105.pdf>
- <http://ncce.edu/wp-content/uploads/2017/07/BBA-3rd-sem.pdf>
- <https://www.coursehero.com/file/p18ap1b4/What-is-oral-communication-What-are-the-features-advantages-and-disadvantages/>





**Course Name: History and Culture of Punjab**

**Course Code: (203102)**

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

**Credit 5**

**L T P  
4 1 0**

**Course Content**

**History and Culture of Punjab 1200-1849 A.D.**

**UNIT-I**

- Society in the Punjab during the Afghan rule.
- The Punjab under the Great Mughals.
- Salient features of the Bhakti movement and Sufism in the Punjab. UNIT-II

**UNIT-II**

- Guru Nanak: His teachings; concept of Langar and Sangat.
- Development of Sikhism (1539-1581): Contributions of Guru Angad Dev, Guru AmarDas and Guru Ram Das for the development of Sikhism.
- Transformation of Sikhism : Compilation of Adi-Granth; martyrdom of Guru Arjan Dev;
- Guru Hargobind's New Policy.

**UNIT-III**

- Martyrdom of Guru Tegh Bahadur; foundation of the Khalsa by Guru Gobind Singh.
- Banda Bahadur and his achievements; Sikh Struggle for sovereignty from 1716to 1765;role of Dal Khalsa, Rakhi, Gurmata and Misl.
- Ranjit Singh's rise to power; civil and military administrations; relations with the British.

**UNIT-IV**

- Social change with special reference to the position of women.
- New developments in language, literature, architecture in the Punjab during the MedievalPeriod.
- Famous Folk tales of Medieval Punjab.

**References:**

- Singh, Kirpal. (1990). *History and Culture of the Punjab*. Part-II (Medieval Period) (3rd



edition).PublicationBureau. Punjabi University, Patiala

- Grewal, J.S. (1990). *The Sikhs of the Punjab*. The New Cambridge University History of India, Orient Longman, Hyderabad
- Singh, Khushwant. (1991). *A History of the Sikhs*. Oxford University Press, Delhi
- Singh, Fauja (1972). *History of the Punjab (Vol. III)*. Punjabi University, Patiala
- Singh Mohinder (1989). *History and Culture of Punjab*. Atlantic Publishing House

**Course Name: Financial Accounting**

**Course Code: (203103)**

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

**Credit 5**

**L T P  
4 1 0**

**Course Content**

**UNIT-I**

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book. Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings .

**UNIT-III**

Account Current – Average Due Date – Sale or Return Account. Classification of errors – Rectification of errors – Preparation of Suspense Account, Bank Reconciliation Statement

**UNIT-IV**

Depreciation – Meaning, Causes, Types – Straight-Line Method – Written down Value method – Sinking Fund method - change of methods- Insurance Claims – Average Clause (Loss of Stock only).

**UNIT-V**

Single Entry – Meaning, features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

**References:**

- R.L. Gupta & V.K Gupta. (2015). *Advanced Accounting*. Sultan Chand & Sons, New Delhi
- T.S. Reddy & A. Murthy. (2013). *Financial Account*. Margham Publication, Madras University
- Shukla & Grewal (2016). *Advanced Accounting*. S Chand Publishing, New Delhi
- Jain & Narang (2016). *Financial Accounting*. Kalyani Publishers. New Delhi
- P.C.Tulsian (2002). *Financial Accounting*. Pearson Education. Noida

**Website/Links/Online Portal/ICT:**

- <http://www.chennaistudycentres.com/bharathiar-university/Downloads/BCom.pdf>
- [http://www.ideunom.ac.in/syllabus/BCOM\\_Cor\\_Sec.pdf](http://www.ideunom.ac.in/syllabus/BCOM_Cor_Sec.pdf)
- <https://www.fredsinc.com/-advanced-accounting-shukla-grewal.pdf>

**Course Name: Economics**

**Course Code: (203104)**

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

**Credit 5**

**L T P  
4 1 0**

**Course Contents**

**UNIT – I: Introduction**

Economics — scope and subject matter, Distinction between Economics and Business Economics, Tools required – Functional relationships, schedules, graphs, concept of slope and its measurement- etc. Resources-scarcity and efficiency - Production Possibility Frontier- it's shifting.

**UNIT – II: Basics of Demand and Supply**

The concept of demand and demand function - Derivation of Individual Market demand curve– Shifting of the demand curve – The supply function and the supply curve – Derivation of individual supply curve and market supply curve – Shifting of the supply curve- Determination of equilibrium price.

**UNIT – III: Theory of Consumer Behaviour:**

Cardinal analysis – Law of diminishing marginal utility<sup>15</sup> consumer surplus Ordinal approach– Indifference curve analysis – Budget line – Consumer Equilibrium – Income consumption curve

and Price consumption curve – Hicksian decomposition of price effect into substitution effect and income effect – Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand – Measurement of various elasticities of demand – Distinction between slope of a demand curve and the elasticity of demand – Elasticity of supply – Measurement.

#### **UNIT – IV: Theory of Production**

Production Function – The Law of variable proportions – Relationships among TP, AP, and MP  
Concept of Isoquant and Isocost – Finding the optimal employment of inputs – Ridge lines: the economic region of production – Output expansion path and homogeneous production function.

#### **UNIT – V: Theory of Cost**

Cost analysis – Different concepts – Accounting and Economic costs, Opportunity cost, Private and social costs; short run and long run costs.

#### **UNIT – VI: Market for Commodities**

Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand. Perfect competition – Short run and long run equilibrium – Supply curve in the short run (shutdown and breakeven point concepts), Monopoly – Shortrun and long run equilibrium – Concept of Price discrimination, Monopolistic competition, Oligopoly Market – Short run and long run equilibrium

#### **UNIT – VII: Factor Price Determination**

Theory of Wage Determination - Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate

#### **References:**

- Pindyck, R.S. and D.L. Rubinfeld. (2005). *Microeconomics*. Pearson Education (Singapore) Pvt. Ltd., Delhi.
- Bilas, Richard A. (1967). *Microeconomic Theory: A Graphic Analysis*. McGraw-Hill Book, New York
- Browning Edgar K and Jacque Line M. Browning. (2006). *Microeconomics Theory and Application*. (9<sup>th</sup> edition) Kalyani Publishers. New Delhi
- Green, H.A.J. (1992). *Consumer Theory*. The Macmillan Company of India Ltd., NewDelhi
- Gould, John P., and Edward P. Lazear, (1989). *Microeconomic Theory*. Homewood, IL:Irwin, Homewood

#### **Website/Links/Online Portal/ICT:**

- <https://www.investopedia.com/terms/e/economic<sup>16</sup>s.asp>



- <https://www.econlib.org/library/Topics/College/whatisconomics.html>
- <https://www.britannica.com/topic/economics>

**Course Name: Business Law**

**Course Code: (203105)**

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

**Credit 5**

**L T P  
4 1 0**

**Course Contents**

**UNIT-I**

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent

**UNIT-II**

Legality of object – Void contracts – Contingent contracts – Performance of contract - Discharge of contract – Remedies for Breach of contract – Quasi contracts

**UNIT-III**

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency 27

**UNIT-IV**

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller.

**UNIT-V**

Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage

**References:**

- N.D. Kapoor. (2015). *Elements of Mercantile Law*. Sulthan Chand & Co, Dariya Ganj. New Delhi, Delhi
- N.D. Kapoor. (2013). *Business Laws*. Sulthan Chand & Co, Dariya Ganj. Delhi
- Krishnan Nair (1994). *Law of Contracts*. Orient Longman Publishers (4<sup>th</sup> edition). New Delhi
- Dr. M.R. Sreenivasan. (2005). *Business Law*. (2<sup>nd</sup> Edition) Margham Publication. Chennai





- R.S.N Pillai and Bhagavathi. (2004). *Business Law*. (3rd Edition), S. Chand & Co. New Delhi

**Website/Links/Online Portal/ICT:**

- <https://study.com/academy/lesson/what-is-business-law-definition-overview.html>
- <https://www.britannica.com/topic/business-law>
- <https://legalcareerpath.com/what-is-business-law/>

**Course Name: Business Organization and Management**

**Course Code: (203201)**

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

**Credit 5**

**L T P  
4 1 0**

**Course Contents**

**UNIT –I**

Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors, India's experience of globalization, liberalization, and privatization, Multinational corporations and Indian transnational

**UNIT –II**

Entrepreneurial opportunities in contemporary business environment: Networking marketing, 18 Franchising, Business Process Outsourcing, E-commerce and M-Commerce. Process of setting up a business enterprise, Opportunity and idea generation – role of creativity and innovation, Feasibility study and preparation of business plan

**UNIT –III**

Functional aspects of business: (a) Administrative: Choice of a suitable form of business ownership. Starting and operating small venturing enterprises, (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. (c) Marketing: marketing and consumer behavior, Product and pricing decisions, Distribution and promotional decisions (d) Finance: Money and banking, Financial management and securities markets, risk management and insurance (e) Human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation) human resources

**UNIT –IV**

Development of Management Thought: Classical, Neo-classical, Systems, Contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer, and Tom Peters

### UNIT –V

Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance

#### References:

- Chandra, P. (2011). *Financial management*. Tata McGraw-Hill Education.
- Pandey.I.M. (2011). *Financial Management*. Tata McGraw-Hill Education.
- Kishore R.M. (2003). *Financial Management*. Taxman.
- Banerjee, B. (2015). *Fundamentals of financial management*. PHI Learning Pvt. Ltd..
- Higgins, R. C., & Reimers, M. (1995). *Analysis for financial management* (No. s 53).Chicago: Irwin.

#### Website/Links/Online Portal/ICT:

- <https://www.managementstudyguide.com/financial-management.htm>
- [https://www.toppr.com/guides/business-environment/business- functions/financial- management/](https://www.toppr.com/guides/business-environment/business-functions/financial-management/)
- <https://managementhelp.org/businessfinance/index.htm>

**Course Name: Business Statistics**

**Course Code: (203202)**

**Semester 2<sup>nd</sup>**

**Credit 5**

**L T P  
5 0 0**

**Course Contents**

### UNIT I

Types of statistical data, Preparation of frequency distributions and their graphic presentation including histogram, frequency polygon, frequency curve and ogives

**UNIT II** 19

Measures of Central Tendency a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. b) Positional Averages Mode Median (and other partition values including quartiles, deciles, and percentiles). 20

### Unit III

Theory of Probability, Approaches to the calculation of probability Calculation of event probabilities, Addition and multiplication laws of probability, Conditional probability and Bayes' Theorem

### UNIT IV

Expectation and variance of a random variable, Probability distributions: Binomial, Poisson and Normal. Unit IV Correlation Analysis, Meaning of Correlation: simple, multiple and partial; linear and non-linear. Rank Correlation UNIT V Regression Analysis, Principle of least squares and regression lines, Regression equations and estimation, Standard Error of Estimates.

#### Suggested Readings:

- Levin, Richard and David S. Rubin, "Statistics for Management", 7<sup>th</sup> Edition, Prentice Hall of India
- Siegel, Andrew F., "Practical Business Statistics", International Edition (4<sup>th</sup> Ed.), Irwin McGraw Hill
- Berenson and Levine, "Basic Business Statistics: Concepts and Applications", Prentice Hall
- Frank, Harry and Steven C. Althoen, "Statistics: Concepts and Applications", Cambridge Low-priced Editions, 1995
- Spiegel M.D., "Theory and Problems of Statistics", Schaum's Outlines Series, McGraw Hill Publishing Co
- Gupta, S.P., and Archana Gupta, "Statistical Methods", Sultan Chand and Sons, New Delhi
- Dhingra, I.C., and M.P. Gupta, "Lectures in Business Statistics", Sultan Chand
- Gupta, S.C., "Fundamentals of Statistics", Himalaya Publishing House

#### Website/Links/Online Portal/ICT:

- <https://www.statisticshowto.com/business-statistics/>
- <https://learn.saylor.org/course/BUS204>
- <https://www.coursera.org/specializations/business-statistics-analysis>

**Course Name: Macro Economics**

**Course Code: (203203)**

**Semester 2<sup>nd</sup>**

**Credit 5**

20

**L T P  
4 1 0**

**Course Contents:**

**UNIT-I**

Introduction – concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macro-economic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium

**UNIT-II**

Economy in the short run – IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis.

**UNIT-III**

Inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait employment. Labour market and its interaction with production system, Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

**UNIT-IV**

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices- small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

**UNIT-V**

Behavioural Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

**Suggested Readings:**

- Levin, Richard and David S. Rubin, “Statistics for Management”, 7<sup>th</sup> Edition, Prentice Hall of India
- Siegel, Andrew F., “Practical Business Statistics”, International Edition (4<sup>th</sup> Ed.), Irwin McGraw Hill
- Berenson and Levine, “Basic Business Statistics: Concepts and Applications”, Prentice Hall
- Frank , Harry and Steven C. Althoen, “Statistics: Concepts and Applications”, Cambridge Low-priced Editions, 1995



- Spiegel M.D., “Theory and Problems of Statistics”, Schaum’s Outlines Series, McGraw Hill Publishing Co
- Gupta, S.P., and Archana Gupta, “Statistical Methods”, Sultan Chand and Sons, New Delhi
- Dhingra, I.C., and M.P. Gupta, “Lectures in Business Statistics”, Sultan Chand
- Gupta, S.C., “Fundamentals of Statistics”, Himalaya Publishing House

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- <https://www.investopedia.com/terms/m/macroeconomics.asp>
- <https://www.khanacademy.org/economics-finance-domain/macroeconomics>
- [https://www.economicsonline.co.uk/Managing\\_the\\_economy/What\\_is\\_macro-economics.html](https://www.economicsonline.co.uk/Managing_the_economy/What_is_macro-economics.html).

**Course Name: Corporate Laws**

**Course Code: (203204)**

**Semester 2<sup>nd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Contents**

**UNIT I**

Introduction: Concept of lifting of corporate veil, Types of companies, association not for profit, illegal association. , Formation of company – Promoters, their legal position, pre- incorporation contract and provisional contracts, Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building.

**UNIT II**

Share Capital – issue, allotment and forfeiture of share, demat of share, transmission of shares, Members and shareholder – their rights and duties, Convening and conduct of shareholders meetings,

**UNIT III**

Management – Directors, their dis-qualifications, appointment, legal position, powers and duties. Disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.

**UNIT IV**



25 Dividend and issue of bonus shares Investigations, Winding up – concept and modes of winding up.

**UNIT V**

Emerging issues in company law: Producer Company – concept and formation corporate governance – concept, relevance and provisions under listing agreement. Depositories Act 1996

**References:**

- Kannal, S., & V.S. Sowrirajan. (2003). *Company Law Procedure*. Taxman’s Allied Services (P) Ltd., New Delhi
- Kapoor, G.K. (2003). *Corporate Laws & Secretarial Practice*. Premier Book Company. New Delhi.
- Datey, V.S. (2003). *Students Guide to Corporate Laws*. Taxman’s Allied Services (P) Ltd., New Delhi,
- Lal, J. (2003). *Manual of Companies Act, Corporate Laws and SEBI Guidelines*. Bharat LawHouse. New Delhi
- Singh, Avtar. (2003). *Company Law*. Eastern Book Company. Lucknow.

**Website/Links/Online Portal/ICT:**

- <https://scoop.eduncle.com/indian-corporate-laws>
- <http://www.legalserviceindia.com/legal/article-1531-corporate-laws-in-India-exhaustive->
- <https://legalcareerpath.com/what-is-corporate-law/>
- <https://hirealawyer.findlaw.com/choosing-the-right-lawyer/corporate-law.html>

**Course Name: Introduction to Computers and Information Systems**

**Course Code: (203205)**

**Semester 2<sup>nd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Contents**

**UNIT I**

What is a computer, Characteristics of a Computer, Advantages of Computer, Limitations of Computer, Types of Computer, Applications of computer, Data Representation?

**UNIT II**

Hardware, Firmware, Live-ware, Software, Relationship between hardware and software System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of

operating system, function of operating system, Application software: General Purpose Packaged Software and tailor-made software.

### UNIT III

Meaning, Need of an efficient Information System, Types of Information System Information requirement for Planning, Coordination, and Control for various levels in Business, Industry, Basic of data arrangement and access

### UNIT IV

Databases: The Modern Approach, Meaning of Internet, Growth of internet, Owner of Internet Basic Internet Terminology, Net Etiquette.

### UNIT V

Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems, Management Information System: Meaning, concepts, input and output 27 of MIS with illustration. Decision Support System: Introduction, Decision making, DSS concept, objective.

#### References:

- Hunt, R., J. Shelley. (2002). *Computers and Commonsense*. Prentice Hall of India.
- Leon A. and Leon M. (2002). *Fundamentals of Information Technology*. VikasSoftware manuals.
- Sinha, Pradeep K. and Preeti Sinha. (2003). *Foundation of Computing*. BPB Publication.
- Kumar, Muneesh. (1998). *Business Information System*. Vikas Publishing House.
- Bharihoka, Deepak, (2000). *Fundamentals of Information Technology*. Excel Book.

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- [http://cs.sru.edu/~mullins/cpsc100book/module02\\_introduction/module02-03\\_introduction.html](http://cs.sru.edu/~mullins/cpsc100book/module02_introduction/module02-03_introduction.html)
- <https://sctevtservices.nic.in/docs/website/pdf/140304.pdf>
- [https://en.wikibooks.org/wiki/Introduction\\_to\\_Computer\\_Information\\_Systems](https://en.wikibooks.org/wiki/Introduction_to_Computer_Information_Systems)

**Course Name: Business Mathematics**

**Course Code: (203301)**

**Semester 3<sup>rd</sup>**

**Credit 5**

24

**L T P  
5 0 0**

**Course Contents**

### UNIT I

Matrices and Determinants: Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants up to third order; Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables. Applications of matrix in business

### UNIT-II

Compound Interest and Annuities: Certain different types of interest rates; Concept of present value and amount of a sum; Type of annuities; Present value and amount of an annuity, including the case continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.

### UNIT -III

Linear Programming -Formulation of LPP; Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution; multiple solutions, unbounded solution and redundant constraints.

### UNIT-IV

Simplex Method - Solution of problems up to three variables, including cases of mixed constraints; Duality; Transportation Problem and Assignment Problem

#### References:

- Hooda, R. P. (2013). *Statistics for business and economics*. Vikas Publishing House.
- Gupta S.P. (2012). *Statistics Methods*. Vikas Publishing House.
- Gupta, S. C., & Kapoor, V. K. (2020). *Fundamentals of mathematical statistics*. Sultan Chand & Sons.
- Gupta, P., & Chug, O. P. (2005). *Comprehensive Business Mathematics*. Laxmi Publications.
- Budnick, F. S., Quinn, S., Bowser, K., & Flaherty, E. H. (1993). *Applied mathematics for business, economics, and the social sciences*. Singapore: McGraw-Hill.

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- [https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.pbte.edu.pk/text%205%20books/dae/math\\_113/Chapter\\_09.pdf&ved=2ahUKÉwj50NrrsN3pAhWPSH0KHfMyD8c](https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.pbte.edu.pk/text%205%20books/dae/math_113/Chapter_09.pdf&ved=2ahUKÉwj50NrrsN3pAhWPSH0KHfMyD8c)





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- [https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.pondiuni.edu.in/storage/dde/downloads/mbaii\\_qt.pdf&ved=2ahUKEwjrr9vWsd3pAhUXU30KHYiBB7AQFjAAegQIAhAB&usg=AOvVaw0a0VZ3b1oj3GmztNaDl8FR](https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.pondiuni.edu.in/storage/dde/downloads/mbaii_qt.pdf&ved=2ahUKEwjrr9vWsd3pAhUXU30KHYiBB7AQFjAAegQIAhAB&usg=AOvVaw0a0VZ3b1oj3GmztNaDl8FR)
- [https://www.youtube.com/playlist?list=PLgA4wLGrqI-lI9OSJmR5nU4IV4\\_aNTgKx](https://www.youtube.com/playlist?list=PLgA4wLGrqI-lI9OSJmR5nU4IV4_aNTgKx)

**Course Name: Banking Theory Law & Practice**

**Course Code: (203302)**

**Semester 3<sup>rd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Contents**

**UNIT-I**

Bank: Definition, functions and importance; Balance Sheet of a Bank: Main assets and liabilities and their significance. Indian Banking System; Structure and organization of Banks: Commercial Banks; their functions, role in the development of business in India their progress and performance.

**UNIT-II**

Reserve Bank of India: Objectives; Organization; Functions and its Working; Monetary policy; Credit Control Measures and their effectiveness. Banking Sector Reforms

**UNIT - III**

30 Banking Regulation Act, 1949: History, Social Control; Banking Regulation Act as applicable to Banking Companies, Public Sector Banks and Co-operative Banks

**UNIT-IV**

Regional Rural Banks in India: Their functions and role in rural development; Progress and performance.

**References:**

- Khan, M. Y. (2004). *Financial services*. Tata McGraw-Hill Education.
- Bhole, L. M. (2004). *Financial institutions and markets: structure, growth and innovations, 4e*. Tata McGraw-Hill Education.
- Uppal, R. K., & Kaur, R. (2006). *Banking sector reforms in India: a review of post-1991 developments*. New century Publications
- Shekhar, K. C., & Lekshmy, S. (2005). *Banking theory and practice*. Vikas Publishing



House.

- Clifford, G. (2011). *Banking and Finance: Theory, Law and Practice*. PHI Learning Pvt. Ltd.

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- [https://youtu.be/i9eNql\\_S0xY](https://youtu.be/i9eNql_S0xY)
- <https://youtu.be/JEPWKghf2QE>
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.icsi.edu/docs/webmodules/Publications/9.1%2520Banking%2520Law%2520Professional.pdf&ved=2ahUKEwjg2eL3zN3pAhVMbysKHVPgABIQFjAQegQICBAB&usg>

**Course Name: Indian Economy-Performance and Policies**

**Course Code: (203303)**

**Semester 3<sup>rd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Content**

**UNIT-I**

Types of international business; basic structure of international business environment; risk in international business; motives for international business; barriers to international business.

**UNIT-II**

Foreign market entry modes; factors of country evaluation and selection; decisions concerning foreign direct and portfolio investment; control methods in international business, Basic foreign manufacturing and sourcing decisions; product and branding decisions for foreign markets; approaches to international pricing; foreign channel and logistical decisions

**UNIT-III**

Accounting differences across countries; cross cultural challenges in international business; international staffing and compensation decisions; basic techniques of riskmanagement in international business

**References:**

- Murthy, K. B. (2009). *Politics, Ethics and social responsibility of business*. Pearson Education India.
- Sharma, J. P. (2013). *Corporate Governance, Business Ethics and CSR:(with Case Studies and Major Corporate Scandals)*. Ane Books Pvt.



- Mallin A Christine.(2007). *Corporate Governance (Indian Edition)*, Oxford University Press, NewDelhi.
- Tricker, R. B., & Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. Oxford University Press, USA.
- Crane, A., McWilliams, A., Matten, D., Moon, J., & Siegel, D. S. (Eds.). (2008). *The Oxford handbook of corporate social responsibility*. OUP Oxford.

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- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://bbamantra.com/introductiontointernationalbusiness/&ved=2ahUKEwiYvPPQzt3pAhWuwzgGHe39CGYQFjADegQIBhAB&usg=AOvVaw244MbBsblY1rVtmcXbsIZ&cshid=1590911398341>
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/harshbansal0041/modesofentrytointernationalbusiness&ved=2ahUKEwi5kIbJz93pAhWbzTgGHatuBp0QFjAAegQIARAB&usg=AOvVaw3nv2UCDawSglEpxrEJTRnQ&cshid=1590911621433>

**Course Name: Marketing Management**

**Course Code: (203304)**

**Semester 3<sup>rd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Contents**

**UNIT- I**

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; strategic marketing planning—an overview Evolution of marketing concept, Role of Marketing in developing economy Market Analysis and Selection: Marketing Environment – Micro and Macro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus Organizational Buyers; Consumer decision-making process.

**UNIT-II**

33 Product Decisions: Concept of a product, Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life- cycle—strategic implications; new product development and consumer adoption process.

**UNIT-III**

Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates, Distribution Channels and Physical Distribution Decisions: Nature,

functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Promotion Decisions: Communication process; Promotion mix—advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing

#### UNIT-IV

Media selection; Advertising effectiveness; Sales promotion – tools and techniques, Marketing Research: Meaning and scope of marketing research; Marketing research process. Marketing Organization and Control: Organizing and controlling marketing operations.

#### References:

- Kotler, P., Armstrong, G., Ang, S. H., Leong, S. M., Tan, C. T., & YAU, O. (2008).
- *Principles of marketing: An global perspective*. Pearson/Prentice-Hal
- Stanton, W. J. (1984). *Test Bank to Accompany Fundamentals of Marketing*. McGraw-Hill.
- Gandhi, J. C. (2001). *marketing Management*. Tata McGraw Hill Publishing, NewDelhi.
- Ramaswami, V. S., & Namakumari, S. (2004). *Marketing management*. MacMillan, India Ltd.
- Deepak, R. K. A., & Jeyakumar, S. (2019). *Marketing management*. Educreation Publishing.

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- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/tejasriSAMBRANI/marketing-research-66639990&ved=2ahUKEwjFj9-A193pAhVWX30KHQh5AtYQFjABegQIDBAG&usg=AOvVaw1wRM1bc5XRx79vUzCkOuzo&csid=1590913608865>
- <https://youtu.be/EvzwwkqxFwUE>

**Course Name: Corporate Accounting**

**Course Code: (203305)**  
**Semester 3<sup>rd</sup>**

**Credit 5**

**L T P**  
**4 1 0**

**Course Contents**

#### UNIT -I

Issue, forfeiture and re-issue of shares; Redemption of preference shares; Issue and redemption of debentures; Issue of bonus shares and right shares; Underwriting of shares and debentures;

Accounts of underwriters

### UNIT – II

Final Accounts including computation of managerial remuneration and disposal of profit; Profit prior to and after incorporation; consolidated balance sheet of holding companies with one subsidiary only, AS-21.

### UNIT - III

35 Amalgamation, absorption, merger and reconstruction, Accounting for amalgamation of companies as per Indian Accounting Standard 14; Accounting for internal reconstruction.

### UNIT - IV

Liquidation Accounts; Accounts of banking companies and insurance companies; Investment Accounts; Valuation of goodwill and shares

#### References:

- Craig, R., & Diga, J. (1998). Corporate accounting disclosure in ASEAN. *Journal of International Financial Management & Accounting*. Wiley online library
- Benston, G. J. (1967). Published corporate accounting data and stock prices. *Journal of Accounting Research*, 22-54.
- Gupta, N., & Sharma, C. (2012). *Financial Accounting*. Ane Books Pvt Ltd.
- Goyal, V. K., & Goyal, R. (2012). *Corporate accounting*. PHI Learning Pvt. Ltd.
- Bhasin, M. L. (2013). Corporate accounting fraud: A case study of Satyam Computers Limited. *Open Journal of Accounting*, 2, 26-38.

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- <https://youtu.be/pf7Hig6vIHU>
- <https://youtu.be/CJ5kgmHoEoE>
- [https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/YaminiKahaliya/notes-on-valuation-of-goodwill-and-shares-for-bbabcom-students&ved=2ahUKEwiI\\_eTz5t3pAhXlzjgGHQoGCL0QFjAEegQIBRAU&usg=AOvVaw0h0CXRJ1UGv2lkMA8HCW58&cshid=1590917909101](https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/YaminiKahaliya/notes-on-valuation-of-goodwill-and-shares-for-bbabcom-students&ved=2ahUKEwiI_eTz5t3pAhXlzjgGHQoGCL0QFjAEegQIBRAU&usg=AOvVaw0h0CXRJ1UGv2lkMA8HCW58&cshid=1590917909101)

**Course Name: Direct Taxation**

**Course Code: (203401)**

**Semester 4<sup>th</sup> 30**

**Course Contents:**

**UNIT - I**

Meaning and Definition of Direct Tax, Distinction between Capital and Revenue, Basis of charge; Incidence of tax, Exempted incomes; Computation of Income from salaries and house property, Agriculture Income & its tax treatment.

**UNIT - II**

Profit and gains from business and profession, Capital gains, Income from other 41 sources, Depreciation, Carry forward and set off of losses, Income of other persons to be included in assessee's total income

**UNIT - III**

Deductions out of gross total income, Computation of total income in regard to income of individuals, HUF, Partnership firm & Companies

**UNIT - IV**

Advance Payment of Tax; Deduction of tax at source; Income tax authorities and administration of the act, Assessment procedure, Appeals, Refunds and Penalties

**Suggested Readings:**

- Ahuja, Girish and Ravi Gupta, "Direct Tax", Bharat Law House, Delhi.
- Singhanian, Vinod K. and Kapil Singhanian, "Direct Tax", Taxmann Publication Pvt Ltd, New Delhi.
- Mehrotra, H.C., "Income Tax Law", Sahitya Bhawan, Agra.

**Website/Links/Online Portal/ICT:**

- [https://www.google.com/url?sa=t&source=web&rct=j&url=https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-ug.pdf&ved=2ahUKEwiU47fRxt7pAhVuwTgGHdKDFUQFjAJegQIBhAC&usg=AOvVa w3DQT3D\\_w6PfrNIEQfp46bw.](https://www.google.com/url?sa=t&source=web&rct=j&url=https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-ug.pdf&ved=2ahUKEwiU47fRxt7pAhVuwTgGHdKDFUQFjAJegQIBhAC&usg=AOvVa w3DQT3D_w6PfrNIEQfp46bw.)
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/prasadarun06/direct-tax.>

**Course Content**

**UNIT- I**

Cost Accounting: Meaning and definition, limitations of financial accounting, Development of Cost Accounting, Functions, Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, and Management Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System, Cost concepts and classification; Preparation of cost sheet; Role of Cost Accountant in an organization; Concept of Cost Audit.

**UNIT-II**

Accounting for Material : Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues: FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method; Treatment of Material Losses.

**UNIT- III**

Accounting for Labour: Labour cost control procedure; Labour turnover; idle time and overtime; Methods of wage payment; Time and piece rates; Essentials of a good wage plan, Incentive schemes: Taylor's differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits. **UNIT-IV**

Accounting for Overheads: Definition, Classification of Overheads: element-wise, 43 Functional and behavioural; Need for classifying into fixed and variable; various types of overheads; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement, bad debts etc. Break even analysis and Marginal Costing

**References:**

- Maheshwari S.N. (2012). *Fundamentals of Costing*. Sultan Chand and Sons. New Delhi.
- Horngren, C. T. (2009). *Cost accounting: A managerial emphasis, 13/e*. Pearson Education India
- Arora, M. N. (1995). *Cost Accounting: Principles & Practice*. Vikas publishing

house.

- Lal Jawahar & Srivastava. Seema (2012) *Cost Accounting*. TMH
- Jain, S.P and Narang K.L.,(2016). *Cost Accounting*. Kalyani Publishers

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- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/meaning-of-management-accounting>
- [https://www.youtube.com/playlist?list=PLenksYHIUKiTvf-HWUUJ4\\_STx3WsOJdca](https://www.youtube.com/playlist?list=PLenksYHIUKiTvf-HWUUJ4_STx3WsOJdca)

**Course Name: Entrepreneurial Development**

**Course Code: (203403)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Contents:**

**UNIT – I**

Entrepreneur, Entrepreneurship and Enterprise : Concept and role in development characteristics of Entrepreneurs, Developments Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

**UNIT-II**

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development: Economic, environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

**UNIT – III**

Planning a small scale, enterprise, Schemes and assistance of support agencies; Banks, DIC, SFC, TCO, KVIC representatives, WTO and its impact on small sector industries, Social responsibility of business

**UNIT-IV**

Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR)



**Note: To provide practical exposure to the students, colleges arrange at least twolectures from successful entrepreneurs from industry.**

**References:**

- Gupta, C. B., & Srinivasan, D. N. (2013). *Entrepreneurship Development in India*. SultanChand & Sons.
- Desai, V. (2009). *Dynamics of entrepreneurial development and management* (pp. 119-134). Himalaya Publishing House.
- Misra, S. K., & Puri, V. K. (2011). *Indian economy* (p. 174). Himalaya Publishing House.
- Desai, V. (1991). *Entrepreneurship Development* (Vol. 1). Himalaya Publishing house.
- Desai, V. (2008). *Small Scale Enterprises*. Himalaya Publishing House.

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- [https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.ddegjust.ac.in/s tudymaterial/mcom/mc-202.pdf&ved=2ahUKEwjag7 Gut\\_pAhWL6XMBHYeqCKMQFjACegQIBxAB&usg=AOvVaw1YqubvA59CBRQXH fpEvYe9](https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.ddegjust.ac.in/s tudymaterial/mcom/mc-202.pdf&ved=2ahUKEwjag7 Gut_pAhWL6XMBHYeqCKMQFjACegQIBxAB&usg=AOvVaw1YqubvA59CBRQXH fpEvYe9)
- <https://youtu.be/1RtZEK4J8X8>.
- [https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/YashikaParekh/the-preliminary-project report&ved=2ahUKEwjgzrvXu9\\_pAhUX4zgGHcOfCLcQFjAKegQIAhAB&usg=AOv Vaw3VHDMXZ6NChFP4qskH6LPg&cshid=1590975064601](https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/YashikaParekh/the-preliminary-project report&ved=2ahUKEwjgzrvXu9_pAhUX4zgGHcOfCLcQFjAKegQIAhAB&usg=AOv Vaw3VHDMXZ6NChFP4qskH6LPg&cshid=1590975064601)

**Course Name: E-Commerce**

**Course Code: (203404)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Content**

**UNIT-I**

Electronic Commerce Framework—History, Basics and Tools of e-Commerce, Comparison of Web-based Business with land-based business; Growth<sup>34</sup> of E-Commerce—Present and potential

Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography, Inter-operate-ability and inter-compatibility

### **UNIT-II**

Consumer and Business Electronic Commerce—Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to Business Transactions; Retailing Vs. E-Mailing. Electronic Payment Systems— Introduction and Types; Consumer Protection, Privacy and Security, Inhibitors of E-Commerce

### **UNIT-III**

The legal and policy environment of e-Commerce, Anatomy of E-Commerce Applications; Consumer and Organizational applications Internet marketing—Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding.

### **UNIT-IV**

Changing Structure of Organizations—Traditional vs. Virtual, The impact of E-commerce of various business sectors such as Entertainment, Education, Health Services, Publishing and Financial Services. Socio-Economic Impacts of e-commerce; Recent Trends and Opportunities in e-Commerce.

#### **References:**

- Laudon, K. C., & Traver, C. G. (2013). *E-commerce*. Boston, MA: Pearson.
- King, D. N., & King, D. N. (2004). *Introduction to e-commerce*. Prentice Hall.
- Rayport, J. F., & Jaworski, B. J. (2004). *Introduction to e-commerce*. McGraw-Hill Irwin MarketplaceU.
- Bajaj, K. K., Nag, D., & Bajaj, K. K. (2005). *E-commerce*. Tata McGraw-Hill Education.
- Qin, Z., & Qin, Z. (2009). *Introduction to E-commerce* (Vol. 2009). New York NY: Springer.

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- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/kamalgulati7/full-notes-on-ecommerce-study-material-for-ecommerce>
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/ManishSharma235/ecommerce>
- <https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.economicsdiscussion.net/business/e-commerce>

**Course Code: (203405)**

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

**Credit 3**

**L T P**

**3 0 0**

**Course Contents**

E- accounting: its meaning, Features, Limitations and Advantages, Advantages of Manual Accounting versus Computerized Accounting: Fundamental aspects, Modules and Auditing of Computerized Accounting: Development of Computerized Accounting system, Computer Programmes for Accounting, Methods of System Development, BRS in Computerized System.

**References:**

- Sutherland Jonathan. (2004). *Key Concepts in Accounting and Finance*. McGraw-Hill Education
- Lyons J A. (2015) *Modern Accountant*, Revised. BiblioLife
- Steve W Albrecht. (2007). *Accounting*. Cengage Learning, Inc.
- Teru, S. P., Idoko, I. F., & Bello, L. (2019). The Impact of E-Accounting in Modern Businesses. *International Journal of Accounting & Finance Review*, 4(2), 1-4.
- Relhan, A. (2013). E-accounting practices of SMEs in India. *International Journal of Technical Research*, 2(1), 1-10.

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- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.experience.com/advice/professional-development/manual-accounting-versus-computerized-accounting>.
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/ManishSharma235/ecommerce>.

**Course Name: E-Accounting Lab**

**Course Code: (203406)**

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

**Credit 2**

**L T P**

**0 0 4**

Financial Accounting Package – Tally, ERP 9.0: Introduction of Tally.ERP 9.0, Phases of Implementation, configuring Tally, Accounts Management (using TALLY.ERP 9.0 Software Package): Accounts Masters including creating and altering vouchers, Accounts Transactions and preparing and printing Trial Balance and Final Accounts and Bank Reconciliation Statement and other Accounts Reports. Preparation and Compilation of Complete Balance Sheet of any Industries/ Organization/Firm as a project report.

**References:**

- Sutherland Jonathan. (2004). *Key Concepts in Accounting and Finance*. McGraw-Hill Education
- Lyons J A. (2015) *Modern Accountant*, Revised. BiblioLife
- Steve W Albrecht. (2007). *Accounting*. Cengage Learning, Inc.
- Teru, S. P., Idoko, I. F., & Bello, L. (2019). The Impact of E-Accounting in Modern Businesses. *International Journal of Accounting & Finance Review*, 4(2), 1-4.
- Relhan, A. (2013). E-accounting practices of SMEs in India. *International Journal of Technical Research*, 2(1), 1-10.

**Website/Links/Online Portal/ICT**

- <https://youtu.be/qREFmFAJRdq>
- <https://youtu.be/4Vked7sSb2o>
- <https://youtu.be/QTkwSbURijU>

**Course Name: Management Accounting**

**Course Code: (203501)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Contents**

**UNIT-I**

Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in



decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.

### **UNIT-II**

Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis. 51

### **UNIT-III**

Fund Flow Analysis: Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements. Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.

### **UNIT – IV**

Comparative Statements, Common size statements, and Trend analysis Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

#### **References:**

- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). *Principles of Management Accounting*. Sultan Chand & Sons.
- Horngren, C. T. (2009). *Cost accounting: A managerial emphasis, 13/e*. Pearson Education India.
- Arora, M. N. (1995). *Cost Accounting: Principles & Practice*. Vikas publishing house.
- Bromwich, M., & Bhimani, A. (2005). *Management accounting: Pathways to progress*. Cima publishing.
- Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). *Introduction to management accounting*. Upper Saddle River, NJ: Pearson Prentice Hall.

#### **Website/Links/Online Portal/ICT:**

- <https://www.investopedia.com/terms/m/managerialaccounting.asp>
- <https://www.myaccountingcourse.com/accounting-dictionary/management-accounting>
- <https://youtu.be/QTkwSbURijU>

**Course Code: (203502)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Contents**

**UNIT-I**

Business Environment: Concept, importance and components, Internal and external environment, Changing dimensions of business environment, Economic Trends (An overview): National income, saving and investment, Industrial growth since 1950s, Recent trends in prices.

**UNIT-II**

Indian Planning: Basic strategy of Indian planning, current five year plan: objectives and basic framework, Resource allocation in five year plans; Achievements and failures of Indian planning.

**UNIT – II**

Economic Environment - Elements of economic environment, Economic Systems: Capitalism, Socialism and Mixed Economy; Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy; New economic policy and its impact on Indian economy.

**UNIT-IV**

Socio-cultural Environment: Social responsibility of business, Business ethics. Functions of WTO, IMF & World Bank

**References:**

- Misra, S. K., & Puri, V. K. (2011). *Indian economy* (p. 174). Himalaya Publishing House.
- Kapila, U. (2005). *Understanding the problems of Indian Economy*. Academic Foundation. Bo
- Malik, P. L. (1963). *The Industrial Law*. Easter ok.
- Schiffer, M., & Weder, B. (2001). *Firm size and the business environment: Worldwide survey results* (Vol. 43). World Bank Publications.
- Mehta, S. C., Mehta, S. S., & Aun, B. L. (1999). The evaluation of business text books: An international perspective. *Journal of Professional Services Marketing*, 19(2), 141-149

**Website/Links/Online Portal/ICT:**

39

- <http://www.businessdictionary.com/definition/business-environment.html>



- <https://www.businessmanagementideas.com/businessenvironment/understanding-the-importance-of-business-environment/2308>
- <https://youtu.be/QTkwSbURijU>

**Course Name: Auditing**

**Course Code: (203503)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Contents**

**UNIT-I**

Definition and Objectives of Auditing; Major Influences in the field of Auditing; Classes of Audit

**UNIT-II**

Internal Check and Internal Audit; Distinction between Audit and Investigation; Statements on Standard Auditing Practices (Brief Introduction only)

**UNIT – III**

Company Auditors: Appointment, Removal, Rights, Duties, and Liabilities; Auditor's Report. Auditing in Computerized environment, professional Ethics and Regulations

**UNIT-IV**

Special Areas of Audit: Special features of Cost Audit. Tax Audit and Management Audit, Relevant Auditing and Assurance Standards, Relevant Case Studies / Problems

**References:**

- Montgomery, R. H. (1913). *Auditing theory and practice* (Vol. 1). Ronald Press Company.
- Chan, D. Y., Chiu, V., & Vasarhelyi, M. A. (Eds.). (2018). *Continuous Auditing: Theory and Application*. Emerald Group Publishing.
- Dennis, I. (2015). *Auditing theory*. Routledge.
- Dierkes, M. (2012). *Corporate social reporting and auditing: Theory and practice* (pp. 354-379). De Gruyter.
- Kumar, R., & Sharma, V. (2015). *Auditing: Principles and practice*. PHI Learning Pvt. Ltd.



- <https://www.managementstudyguide.com/what-is-auditing-its-types-and-purposes.html>
- <https://www.slideshare.net/salehrashid5/auditing-in-a-computer-environment-copy>
- <https://youtu.be/qREFmFAJRdq>

**Credit 5**

**L T P  
4 1 0**

**Course Name: Corporate Tax Planning**

**Course Code: (203504)**

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

**Course Contents:**

**UNIT-I**

Tax Planning, tax management, tax evasion, tax avoidance

**Unit-II**

Corporate Tax in India, Types of Companies, Residential Status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits.

**Unit-III**

Tax planning with reference to setting up a new Business, nature of Business, forms of organization, Financial management decision-Capital Structure, dividend including deemed dividend and bonus shares, Employees remuneration, Receipt of insurance compensation, Distribution of assets at the time of liquidation deferred tax assets and deferred tax liabilities.

**UNIT-IV**

Special provisions relating to non-residents, double taxation relief, Provisions regulating transfer pricing, Advance rulings

**UNIT-V**

Tax planning with reference to business restructuring –Amalgamation, Demerger, Slump Sale, Conversion of Partnership firm into company, Transfer of assets between holding and subsidiary companies

**References:**

- Ahuja, G., & Gupta, R. (2019). *Systematic Approach to Income Tax*. Wolters kluwer india Pvt Ltd.
- Karayan, J. E., Swenson, C. W., & Neff, J. W. (2002). *Strategic corporate tax*





*planning* (Vol. 150). John Wiley & Sons.

- Agrawal, K. K. (2007). *Corporate tax planning* (Vol. 1). Atlantic Publishers & Dist.
- Auerbach, A. J. (2010). *A modern corporate tax*. Center for American Progress.
- Lymer, A., & Hasseldine, J. (Eds.). (2002). *The international taxation system*. Springer Science & Business Media.

**Website/Links/Online Portal/ICT:**

- <https://www.lehmanbrown.com/services/taxation-services/company-taxation-cit/taxation-audit-2/corporate-tax-planning/>
- <https://www.investopedia.com/terms/c/corporatetax.asp>
- <https://youtu.be/qREFmFAJRdq>

**Course Name: Business Tax and Procedures**

**Course Code: (203505)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Content**

**UNIT-I**

Income Tax: - Advance Payment of Tax, TDS, Documentation, returns, Certificates, 58 Interest payable by assessee/Govt.

**UNIT-II**

Income Tax:-Return of Income, Assessment, re-assessment, rectification of mistakes, Appeals and revisions, Penalties and prosecutions, Settlement Commission, Search, Seizure and Survey.

**Unit-III**

Wealth Tax:-Assesses Asset, Net Wealth, and Valuation date. Charge of Wealth tax, Net wealth to include certain assets, Exemptions in respects of certain assets, Valuation of assets, Computation of net wealth and Wealth tax, Preparation and filing of Wealth tax return, Provisions of filing of Wealth tax return online

**UNIT-IV**

Information Technology and Tax administration, TAN, TIN, E-TDS, E-TCS

**References:**



- World Bank Group. (2011). *The Costs of Tax Compliance in Armenia*. World Bank.
- World Bank Group. (2017). *Assessment of Tax Compliance Costs for Businesses in the Kyrgyz Republic*. World Bank.
- World Bank Group. (2017). *Assessment of Tax Compliance Costs for Businesses in the Kyrgyz Republic*. World Bank.
- International Finance Corporation. (2017). *Assessment of Tax Compliance Costs for Businesses in the Republic of Tajikistan*. World Bank.
- Karayan, J. E., Swenson, C. W., & Neff, J. W. (2002). *Strategic corporate tax planning* (Vol. 150). John Wiley & Sons.

**Website/Links/Online Portal/ICT:**

- <http://incometaxmanagement.com/Pages/Tax-Management-Procedure/Tax-Management-Procedures-Contents.html>
- <https://www.sciencedirect.com/topics/economics-econometrics-and-finance/taxation-procedure>
- <https://youtu.be/qREFmFAJRdq>

**Course Name: Financial Management**

**Course Code: (203506)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Contents**

**UNIT-I**

Financial Management : Nature, scope of Finance function; Financial goals; Profit vs. wealth maximization; Finance functions; investment, financing, and dividend decisions; Role of Financial Manager in an organization. Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity; Risk-return relationship.

**UNIT-II**

Capital Budgeting: Nature, Purpose, Objectives and Process of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, NPV and IRR comparison, profitability index, Discounted Payback Period; Ranking of competing projects; Ranking of projects with unequal lives; Capital Rationing. 60



**UNIT – III**

Sources of Finance: Different sources of finance; long term and short term sources. Cost of Capital: concept, significance of cost of capital, specific and weighted average cost of capital; Calculating cost of debt, preference shares, equity capital and retained earnings; and combined (weighted) cost of capital.

**UNIT-IV**

Capital Structure: Capital Structure decisions: Capital structure patterns, Determinants of Capital structure, designing optimum capital structure, Constraints, Capital structure theories: Net Income approach, Net operating income approach, Traditional approach, and MM approach.

**References:**

- Chandra, P. (2011). *Financial management*. Tata McGraw-Hill Education.
- Pandey I. M. (2011). *Financial Management*. Tata McGraw-Hill Education.
- Kishore R.M. (2003). *Financial Management*. Taxman.
- Banerjee, B. (2015). *Fundamentals of financial management*. PHI Learning Pvt. Ltd.
- Higgins, R. C., & Reimers, M. (1995). *Analysis for financial management* (No. s 53).Chicago: Irwin.

**Website/Links/Online Portal/ICT:**

- <https://www3.fundsforngos.org/financial-management/2-what-is-financial-management/>
- <https://www.toppr.com/guides/business-environment/business-functions/financial-management/>
- <https://youtu.be/qREFmFAJRdq>

**Course Name: Fundamental of Investment**

**Course Code: (203507)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Contents**  
**UNIT-I**

Concept, objective and importance of investment management, Types of investment and investors, factors influencing investment, saving and investment, Identification of investment opportunities



### UNIT-II

Investments in securities, Mutual funds, Real Estate and other assets, Investments under schemes floated by Government, Banks, Insurance, Post Office, Companies etc., Sources of funds for investments

### UNIT-III

Investment returns and risks, Analysis and selection of investment portfolios, Role of stock exchanges and other institutions in building investment climate. Sources and importance of investment information, investor protection under SEBI

### UNIT-IV

Tax planning and Management of saving and investments, Tax implications under direct tax laws, Capital Gain Tax, Tax relief and exemptions on various schemes of investments

#### References:

- Bhalla, V. K. (2008). *Investment Management (Security Analysis and Portfolio Management)*. S. Chand Publishing.
- Singh, P. (2012). *Investment Management*. Himalaya Publishing House.
- Chandra, P. (2017). *Investment analysis and portfolio management*. McGraw-hill education.
- Bhalla, V. K. (2006). *Fundamentals of Investment management*. S. Chand Publishing.
- Swensen, D. F. (2005). *Unconventional success: A fundamental approach to personal investment*. Simon and Schuster.

#### Website/Links/Online Portal/ICT:

- <https://www.investopedia.com/terms/f/fundamentals.asp>
- <https://youtu.be/qREFmFAJRdq>
- <https://www.smartcrowd.ae/blog/5-investment-fundamentals/>

**Course Name: Business Regulatory Framework**

**Course Code: (203601)**

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

**Credit 5**

**L T P**

**5 0 0**

**Course Content**

### UNIT – I

Concept of Business Ethics, Corporate Code of Ethics: Environment, Accountability, Diversity, and Discrimination. Principles and Theories of Business Ethics: Principles of



Business Ethics, Characteristics of Ethical Organization, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection

### **UNIT-II**

Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms; Initiatives in India including clause 49 of Listing Agreement and Kumar Mangalam Birla Committee on Corporate Governance.

### **UNIT – III**

Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992 , Greenbery Committee (UK), 1995, Hampel Committee on Corporate Governance (UK), 1997, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, Smith Report, 2003 (UK).

### **UNIT-IV**

Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, Drivers of CSR, ISO 26000.

#### **References:**

- Murthy, K. B. (2009). *Politics, Ethics and social responsibility of business*. Pearson Education India.
- Sharma, J. P. (2013). *Corporate Governance, Business Ethics and CSR:(with Case Studies and Major Corporate Scandals)*. Ane Books Pvt.
- Mallin A Christine.(2007). *Corporate Governance (Indian Edition)*, Oxford University Press, NewDelhi.
- Tricker, R. B., & Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. Oxford University Press, USA.
- Crane, A., McWilliams, A., Matten, D., Moon, J., & Siegel, D. S. (Eds.). (2008). *The Oxford handbook of corporate social responsibility*. OUP Oxford.

#### **Website/Links/Online Portal/ICT:**

- <https://india.oup.com/product/business-regulatory-framework-9780199470556?#:~:text=>
- [Business%20Regulatory%20Framework%20is%20specially,to pics%20relating%20to%20business%20law.](https://www.india.oup.com/product/business-regulatory-framework-9780199470556?#:~:text=Business%20Regulatory%20Framework%20is%20specially,to%20pics%20relating%20to%20business%20law.)
- <http://easystudy24x7.blogspot.com/2014/12/business-regulatory-framework.html>



**Course Code: (203602)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Content**

**UNIT-I**

Central Sales Tax Act—its features, terms, definitions, registration of dealer, procedure of assessment, filing of returns, Sales Tax Authorities—its powers and functions, penalty and appeal. Value Added Tax. 65

**UNIT-II**

Customs Act, 1962—an overview, Levy, Collection & Exemptions from custom duty, date of determination of duties & tariff valuation. Prohibitions/restrictions of export & import, determination of duty where Goods consist of articles of different rate of duties, warehousing, duty draw backs 74 & 75, special provisions regarding baggage, postal goods.

**UNIT-III**

Central Excise Act, 1944—Its meaning, definitions, levy and collection, classification of goods, valuations, assessment, payment of duty and removal of goods, refund of duties, Appeals and Penalties and CENVAT, Service Tax

**UNIT-IV**

Punjab Value Added Tax: Introduction, features, important terms and definitions, difference from Punjab Sales Tax, Incidence and levy of tax

**References:**

- Lal & Vashist. (2013). *Income Tax and Central Sales Tax*. Pearson
- Agarwala, S. N. L. (2003). *Assessment of Business Profits*. Taxmann publications pvt ltd.
- Mehrotra, H.C.(2015). *Income Tax Law*, Sahitya Bhawan, Agra.
- Marrelli, M. (1984). On indirect tax evasion. *Journal of Public Economics*, 25(1-2), 181-196.
- Creedy, J. (2001). Indirect tax reform and the role of exemptions. *Fiscal Studies*, 22(4), 457-486.

**Website/Links/Online Portal/ICT:**

- <https://www.investopedia.com/terms/i/indirecttax.asp>
- <https://economictimes.indiatimes.com/definition/indirect-tax>
- <https://youtu.be/qREFmFAJRdq>

**Course Name: Computerized Accounting System**

**Course Code: (203603)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Contents**

**UNIT-I**

Accounting Cycle, Journal, Cash Book, Bank Reconciliation Statement, Preparation of Trial Balance, Final Accounts of Sole Trader and Partnership Firm.

**UNIT-II**

Introduction to Computer, Software and hardware, input and Output Devices, Computer Memory, Introduction to Operating System, Introduction to Microsoft Excel 2000- Creating spreadsheets by interning text, formula and number making graph in Excel, Using financial functions in Excel, Conditional Calculations in Excel.

**UNIT-III**

Computerized Accounting, Introduction and Advantages, Computer Programs for Accounting, Methods of System development, Source documents, Balancing Accounts on Computers, Trial Balance and Final Accounts in computerized system, Bank reconciliation statement in computerized system 67

**UNIT-IV**

Detailed study of latest TALLY package regarding Journalizing, Posting, Preparing Cash Book, Trial Balance, Final Accounts and Book Bank Reconciliation Statement

**References:**

- Sutherland Jonathan. (2004). *Key Concepts in Accounting and Finance*. McGraw-Hill Education
- Lyons J A. (2015) *Modern Accountant*, Revised. BiblioLife
- Steve W Albrecht. (2007). *Accounting*. Cengage Learning, Inc.
- Teru, S. P., Idoko, I. F., & Bello, L. (2019). The Impact of E-Accounting in Modern Businesses. *International Journal of Accounting & Finance Review*, 4(2), 1-4.
- Relhan, A. (2013). E-accounting practices of SMEs in India. *International Journal of Technical Research*, 2(1), 1-10. 48

**Website/Links/Online Portal/Ict:**



- <https://www.toppr.com/guides/accountancy/computerised-accounting-system/concept-of-computerized-accounting-system/>
- <https://study.com/academy/lesson/what-is-a-computerized-accounting-system-types-advantages-disadvantages.html>
- <https://youtu.be/qREFmFAJRdq>

**Course Name: Enterprise Resource Planning**

**Course Code: (203604)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Contents**

**UNIT-I**

Entrepreneur, Entrepreneurship and Enterprise : Concept and role in development characteristics of Entrepreneurs, Developing Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies

**UNIT-II**

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development: Economic environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

**UNIT-III**

Planning a small scale enterprise, Schemes and assistance of support agencies: Banks, DIC, SFC, TCO, KVIC representatives, WTO and its impact on SSI sector, Social responsibility of business. Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR)

**Note:** To provide practical exposure to the students, colleges must arrange at least two lectures from successful entrepreneurs from industry.

**References:**

- Panda, S. C. (1996). *Entrepreneurship Development in Small Scale Industries*.





Anmol Publications PVT. LTD.

- Dhaliwayo, S. (2010). The entrepreneurial organization. In *Frontiers in entrepreneurship* (pp. 139-158). Springer, Berlin, Heidelberg.
- Mosey, S., Noke, H., & Kirkham, P. (2017). *Building an entrepreneurial organization*. Taylor & Francis.
- Monk, E., & Wagner, B. (2012). *Concepts in enterprise resource planning*. Cengage Learning.
- Arik Ragowsky, T. M. S. (2002). Enterprise resource planning. *Journal of Management Information Systems*, 19(1), 11-15.

**Website/Links/Online Portal/ICT:**

- <https://www.gartner.com/en/information-technology/glossary/enterprise-resource-planning-erp#:~:text=>
- Enterprise%20resource%20planning%20(ERP)%20is,service%20and%20the%20supply%20chain.
- <https://www.investopedia.com/terms/e/erp.asp>

**Course Name: Financial Markets, Institutions and Financial Services**

**Course Code: (203605)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Content**

**UNIT- I**

An overview of Financial Markets in India, Money Market: Indian Money Market's composition and structure; Acceptance Houses, Discount Houses, and Call Money Market; Recent trends in India Money Market.

**UNIT-II**

Capital Market: Security Market (a) New issue market, (b) Secondary market; Functions and role of Stock Exchange; Listing procedure and legal requirements; Stock Exchange-National Stock Exchange and Bombay Stock Exchange.

**UNIT-III**

Securities Contract and Regulation Act: Main provisions. Investors Protection: Grievances concerning Stock Exchange dealings and their removal; Grievance cells in Stock Exchanges;



SEBI.

**UNIT-IV**

Functionaries on Stock Exchanges; Brokers, Sub-brokers, depositories, market makers, jobbers, portfolio consultants, institutional investors, and NRIs, Overview of Financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India, Venture capital finance, Factoring services, bank guarantees and letter of credit, Credit rating, Financial counseling.

**References:**

- Chandra, P. (2011). *Financial management*. Tata McGraw-Hill Education.
- Pandey.I.M. (2011). *Financial Management*. Tata McGraw-Hill Education.
- Kishore R.M. (2003). *Financial Management*. Taxman.
- Banerjee, B. (2015). *Fundamentals of financial management*. PHI Learning Pvt. Ltd.
- Higgins, R. C., & Reimers, M. (1995). *Analysis for financial management* (No. s 53). Chicago: Irwin.

**Website/Links/Online Portal/ICT:**

- [https://edurev.in/courses/10919\\_Financial-Markets-and-Institutions-Notes-for-Bcom](https://edurev.in/courses/10919_Financial-Markets-and-Institutions-Notes-for-Bcom).
- <http://14.139.185.6/website/SDE/sde168.pdf>.
- <http://armgpublishing.sumdu.edu.ua/journals/fmir/>

**Course Name: Insurance & Risk Management**

**Course Code: (203606)**

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

**Credit 5**

**L T P**

**4 1 0**

**Course Contents**

**UNIT-I**

General Insurance Corporation and other private Insurance institutions: Working of GIC in India. Type of risks assumed and specific policies issued by FCGC and private sector insurers.

**UNIT-II**

Fire Insurance Policies: Issue and renewal of policies, Different Kinds, Risks covered, Recovery of Claims, Insure's options, Ex-gratia payment and subrogation Policy conditions, Hazards not covered, Contribution and average, Re-insurance, Double Insurance, Type of Fire Protection policies. Marine Insurance Contract: Type of Marine Insurance Contract-Freight, cargo and vessel, Procedure for obtaining Marine protection policy, Marine policies and condition, Nature of Coastal Marine, Marine Losses. 51

**UNIT-III**



72 Types of Liability Insurance Policy: Dwelling property losses,. Business interruption and related losses, Theft Insurance Contracts, Budgetary over, Auto Insurance, Medical Benefit Insurance, Dishonesty, Disappearance and destruction Insurance, Personal and Residential Insurance, Boiler Machinery Insurance, Commercial Enterprises and Industrial property Insurance.

#### UNIT-IV

Adjustment of Losses and Claims Compensation: Nature of losses and their adjustment, Procedure of adjustment, Function of adjuster; Responsibilities of adjusters; Survey of losses, Procedure for preparing claims statements, Documents in use in claim settlement, requirements of the insured in the event of loss, apportionment and loss valuation, statutory control over liability insurance in India, Liability policies issued by the insurers.

#### . References:

- Gupta, P. K. (2011). *Insurance and risk management*. Himalayan Books.
- Rejda, G. E. (2011). *Principles of risk management and insurance*. Pearson EducationIndia.
- Wisconsin. Legislature. Legislative Council, & Fay, D. (1976). *Risk management and insurance*. The Council.
- Wells, A. T., & Chadbourne, B. D. (1992). *Introduction to aviation insurance and riskmanagement*.
- Skipper, H. D. (2008). *Risk management and insurance: perspectives in a global economy*. John Wiley & Sons.

#### Website/Links/Online Portal/ICT:

- <https://www.pwc.com.au/risk-controls/insurance-risk-mgt.html#:~:text=Insurance%20Risk%20Management%20is%20the,insurance%20underwriter's%20in%20the%20market.>
- <https://www.irmi.com/term/insurance-definitions/risk-management>

**Course Name: Project Work**

**Course Code: (203607)**

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

**Credit 2**

**L T P**

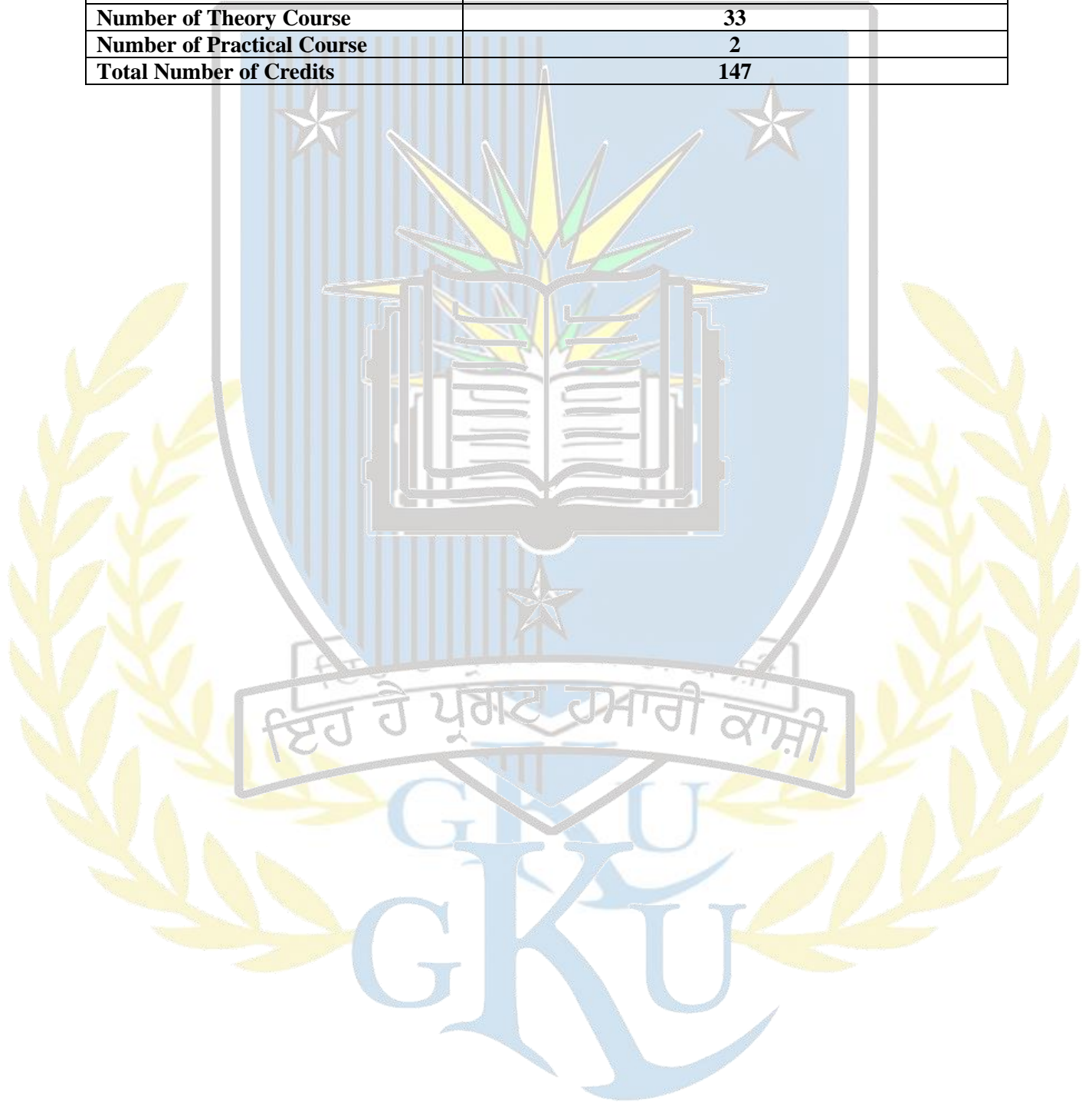
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#### Course Contents

The students are required to carry out a project on any topic or subject as given by mentor and submit a report to be evaluated by the teachers of the Institute and a presentation made to the entire group.



<b>Total Number of Course</b>	<b>35</b>
<b>Number of Theory Course</b>	<b>33</b>
<b>Number of Practical Course</b>	<b>2</b>
<b>Total Number of Credits</b>	<b>147</b>



## ACADEMIC INSTURCTIONS

### Attendance Requirements

A student shall have to attend 75% of the scheduled periods in each course in a semester; otherwise, he / she shall not be allowed to appear in that course in the University examination and shall be detained in the course(s). The University may condone attendance shortage in special circumstances (as specified by the Guru Kashi University authorities). A student detained in the course(s) would be allowed to appear in the subsequent university examination(s) only on having completed the attendance in the program, when the program is offered in a regular semester(s) or otherwise as per the rules.

### Assessment of a course

Each course shall be assessed out of 100 marks. The distribution of these 100 marks is given in subsequent sub sections (as applicable).

Components	Internal (50)					External (50)	Total	
	Attendance	Assignment			MST1	MST2		ETE
		A1	A2	Quiz				
Weightage	10	10	10	10	30	30	50	
Average Weightage	10	10			30		50	100

### Passing Criteria

The students have to pass both in internal and external examinations. The minimum passing marks to clear in examination is 40% of the total marks.