



**ST. JOSEPH'S COLLEGE (AUTONOMOUS)
JAKHAMA-NAGALAND**

SYLLABUS

(Outcome Based Education)

**CURRICULUM AND CREDIT FRAMEWORK
FOR
UNDERGRADUATE PROGRAMMES (NEP-2020)**



DEPARTMENT OF COMMERCE

With effect from the Academic Year 2023-2024

(1st to 4th FYUGP)

PROGRAMME OBJECTIVES (POs)	
PO 1:	To impart the learners with fundamental knowledge of accounting principles and the latest applicable oriented cooperate accounting method.
PO 2:	Develop managerial and accounting skill to be successful in business and professional opportunities / Develop managerial and accounting skills to meet the requirement in professional opportunities
PO 3:	Acquire techniques and skills of maintaining proper account
PO 4:	To equip graduates with a solid foundation in business and corporate law, fostering their abilities to navigate legal complexities, contribute ethically to corporate environments, and pursue further specialization or professional practice in the field.
PO 5:	Develop communication skills and build confidence to face the various challenges in the business activities
PO 6:	Build effective and efficient working attitude towards business environment
PO 7:	Acquire Entrepreneurial Skill to be self-employed.
PO 8:	To impart Computer knowledge and its mechanism for conducting business transaction through electronic means

PROGRAMME SPECIFIC OBJECTIVES (PSOs)

PSO 1:	Upon graduating from B.com course programme, learners will be able to acquire skills on relevant financial accounting, cost accounting, marketing, taxation, business Law, communication, financial service, banking and insurances etc. for future careers in different profession and business
PSO 2:	Students are trained and equip with the ability to prove themselves in competitive exam like CA, CS, ICWA, CAT, MAT, UPSC, NPSC, PO etc
PSO 3:	Prepare student to take up research in the field of commerce
PSO 4:	Learners will acquire practical skills to be a tax consultant, auditors, account, Bank manager, stock agent etc.
PSO 5:	Enable graduate to demonstrate self-employed through innovation and entrepreneurial development.
PSO 6:	Learners will understand legal issues relating to business, banking and insurances sector etc.
PSO 7:	Learners will enhance with communication skills and computer literacy and its applicability in business through different software and E-Commerce principles
PSO 8:	Graduates will recognize the importance and value of mathematical and statistical tools and techniques which will be useful in academics, business and research.
PSO 9:	Mold the student to be a responsible citizen and build professional skills and develop strong foundation in trade and commerce which will benefit themselves as well as the society.

DEPARTMENT OF COMMERCE
ST. JOSEPH'S COLLEGE (AUTONOMOUS), JAKHAMA

NATIONAL EDUCATION POLICY 2020 ON CURRICULUM AND CREDIT FRAMEWORK FOR UNDERGRADUATE PROGRAMME

Semester	Core Paper or Major 4 Credits	Inter- disciplinary Minor Paper 4 Credits	Multi- Disciplinary/ Introductory Course 4 Credits	Ability Enhancement Course (AEC) 2 Credits	Skill Enhancement Course (SEC) 2 Credits	Internship/ Apprenticeship/ Project/ Community Outreach (2)	Value Addition Course (VAC) 2 Credits	Total Credits
I	COC 1.1: Financial Accounting - I	COM 1 Basic Accounting	MDC 1 Environmental Studies	AEC 1 Business Communication	COS 1 Digital Fluency		VAC 1 Constitutional Values	22
	COC 1.2: Business Law							
II	COC 2.1: Financial Accounting - II	COM 2 Organisational Behaviour	MDC 2 Life Science	AEC 2 Basic Functional English	COS 2 E-Commerce		VAC 2 Consumer Rights	22
	COC 2.2: Corporate Law							
Students on exit shall be awarded Undergraduate Certificate								Total = 44 credits
III	COC 3.1: Corporate Accounting	COM 3 Business Law	MDC 3 Intellectual Property Rights		COS 3 Office Management and Secretarial Practice			22
	COC 3.2: Business Mathematics							
	COC 3.3: Management Principles and Applications							
IV	COC 4.1: Cost Accounting	COM 4 Banking and Insurance		AEC 3 Poetry, Prose and Short stories	COS 4 Entrepreneurship		VAC 3 Work Ethics	22
	COC 4.2: Business Statistics							
	COC 4.3: Banking and Insurance							
Students on exit shall be awarded Undergraduate Diploma								Total = 44 credits

DEPARTMENT OF COMMERCE
ST. JOSEPH'S COLLEGE (AUTONOMOUS), JAKHAMA

NATIONAL EDUCATION POLICY 2020 ON CURRICULUM AND CREDIT FRAMEWORK FOR UNDERGRADUATE PROGRAMME

Semester	Core Paper or Major 4 Credits	Inter-disciplinary Minor Paper 4 Credits	Multi- disciplinary/ Introductory Course 4 Credits	Ability Enhancement Course (AEC) 2 Credits	Skill Enhancement Course (SEC) 2 Credits	Internship/Ap prenticeship/ Project/ Community Outreach (2)	Value Addition Course (VAC) 2 Credits	Total Credits
V	COC 5.1: Financial Management	COM 5 Income Tax Law and Practice		AEC 4 Novel and Drama	COS 5 Computerised Accounting System		VAC 4 India Through the ages	22
	COC 5.2: Income Tax Law and Practice							
	COC 5.3: Human Resource Management							
VI	COC 6.1: Advanced Cost and Management Accounting	COM 6 Cost Accounting				Internship/Apprenticeship/ Project/ Community Outreach		22
	COC 6.2: Goods and Services Tax (GST) And Customs Law							
	COC 6.3: Financial Markets, Institutions and Services							
	COC 6.4: Auditing							
Students on exit shall be awarded Undergraduate Certificate								Total = 44 credits
VII	COC 7.1: Corporate Tax Planning and Management	COM 7 Auditing					Research Dissertation will Start	20
	COC 7.2: Business Environment	COM 8						
	RM: Research Methodology	Advance Financial Accounting						
VIII	COC 8.1: Accounting Theory and Financial Reporting	COM 9 Accounting for Managerial Decision		Dissertation on Major (12) Or 1.COC 8.2: Business Ethics and Corporate Social Responsibility (4) 2.COC 8.3: Industrial Relations and Labour Laws (4) 3.COC 8.4: Project Planning and Management (4)			20	
Students on exit shall be awarded Undergraduate (Honours with Research)								Total = 40 credits
Students on exit shall be awarded Undergraduate (Honours with Research)							Total Credits = 172	

FYUGP (NEP 2020) BACHELOR OF COMMERCE PROGRAMME

SEMESTER WISE COURSE STRUCTURE WITH CREDIT POINT			
COURSES OPTED	PAPER CODE	COURSE NAME	CREDITS
SEMESTER - I			
DSC 1	COC 1.1	Financial Accounting - I	4
DSC 2	COC 1.2	Business Law	4
IDM 1	COM 1	Basic Accounting	4
MDC 1	MDC 1	Environmental Studies	4
AEC 1	AEC 1	Business Communication	2
SEC 1	COS 1	Digital Fluency	2
VAC 1	VAC 1	Constitutional Values	2
SEMESTER - II			
DSC 3	COC 2.1	Financial Accounting - II	4
DSC 4	COC 2.2	Corporate Law	4
IDM 2	COM 2	Organisational Behaviour	4
MDC 2	MDC 2	Life Science	4
AEC 2	AEC 2	Basic Functional English	2
SEC 2	COS 2	E-Commerce	2
VAC 2	VAC 2	Consumer Rights	2
SEMESTER - III			
DSC 5	COC 3.1	Corporate Accounting	4
DSC 6	COC 3.2	Business Mathematics	4
DSC 7	COC 3.3	Management Principles and Applications	4
IDM 3	COM 3	Business Law	4
MDC 3	MDC 3	Intellectual Property Rights	4
SEC 3	COS 3	Office Management And Secretarial Practice	2
SEMESTER - IV			
DSC 8	COC 4.1	Cost Accounting	4
DSC 9	COC 4.2	Business Statistics	4
DSC 10	COC 4.3	Banking And Insurance	4
IDM 4	COM 4	Banking And Insurance	4
AEC 3	AEC 3	Poetry, Prose and Short Stories	2
SEC 4	COS 4	Entrepreneurship	2
VAC 3	VAC 3	Work Ethics	2
SEMESTER - V			
DSC 11	COC 5.1	Financial Management	4
DSC 12	COC 5.2	Income Tax Law And Practice	4
DSC 13	COC 5.3	Human Resource Management	4
IDM 5	COM 5	Income Tax Law And Practice	4
AEC 4	AEC 4	Novel and Drama	2
SEC 5	COS 5	Computerised Accounting System	2
VAC 4	VAC 4	India Through The Ages	2
SEMESTER - VI			
DSC 14	COC 6.1	Advanced Cost And Management Accounting	4
DSC 15	COC 6.2	Goods and Services Tax (GST) And Customs Law	4
DSC 16	COC 6.3	Financial Markets, Institutions And Services	4
DSC 17	COC 6.4	Auditing	4
IDM 6	COM 6	Cost Accounting	4
Internship/Apprenticeship/ Project/ Community Outreach	COP 6	Project Work	2

SEMESTER - VII			
DSC 18	COC 7.1	Corporate Tax Planning And Management	4
DSC 19	COC 7.2	Business Environment	4
	RM	Research Methodology	4
IDM 7	COM 7	Auditing	4
IDM 8	COM 8	Advance Financial Accounting	4
		Start of Research Dissertation	
SEMESTER - VIII			
DSC 20	COC 8.1	Accounting Theory And Financial Reporting	4
IDM 9	COM 9	Accounting for Managerial Decision	4
DSC 21 (Optional)*	COC 8.2	Business Ethics and Corporate Social Responsibility	4
DSC 22 (Optional)*	COC 8.3	Industrial Relations and Labour Laws	4
DSC 23 (Optional)*	COC 8.4	Project Planning and Management	4
Dissertation on Major			12

** Asterisk mark indicates three (3) optional paper in lieu of Dissertation on Major*

DISCIPLINE SPECIFIC COURSES - DSC (MAJOR COURSES)

Sl. No	Course	Course Name
1	DSC 1	Financial Accounting - I
2	DSC 2	Business Law
3	DSC 3	Financial Accounting - II
4	DSC 4	Corporate Law
5	DSC 5	Corporate Accounting
6	DSC 6	Business Mathematics
7	DSC 7	Management Principles And Applications
8	DSC 8	Cost Accounting
9	DSC 9	Business Statistics
10	DSC 10	Banking And Insurance
11	DSC 11	Financial Management
12	DSC 12	Income Tax Law And Practice
13	DSC 13	Human Resource Management
14	DSC 14	Advanced Cost And Management Accounting
15	DSC 15	Goods and Services Tax (GST) And Customs Law
16	DSC 16	Financial Markets, Institutions And Services
17	DSC 17	Auditing
18	DSC 18	Corporate Tax Planning And Management
19	DSC 19	Business Environment
20	DSC 20	Accounting Theory And Financial Reporting
Optional Paper 1*		Business Ethics and Corporate Social Responsibility
Optional Paper 2*		Industrial Relations and Labour Laws
Optional Paper 3*		Project Planning and Management
Dissertation on Major		

** Asterisk mark indicates three (3) optional paper in lieu of Dissertation on Major*

INTER-DISCIPLINARY MINOR PAPER (IDM)

Sl No	Course	Course Name
1	IDM 1	Basic Accounting
2	IDM 2	Organizational Behaviour
3	IDM 3	Business Law
4	IDM 4	Banking And Insurance
5	IDM 5	Income Tax Law And Practice
6	IDM 6	Cost Accounting
7	IDM 7	Auditing
8	IDM 8	Advance Financial Accounting
9	IDM 9	Accounting for Managerial Decision

MULTI-DISCIPLINARY/ INTRODUCTORY COURSE (MDC)

Sl No	Course	Course Name
1	MDC 1	Environmental Studies
2	MDC 2	Life Science
3	MDC 3	Intellectual Property Rights

ABILITY ENHANCEMENT COURSE (AEC)

Sl No	Course	Course Name
1	AEC 1	Business Communication
2	AEC 2	Basic Functional English
3	AEC 3	Poetry, Prose and Short Stories
4	AEC 4	Novel and Drama

SKILL ENHANCEMENT COURSE (SEC)

Sl No	Course	Course Name
1	SEC 1	Digital Fluency
2	SEC 2	E-Commerce
3	SEC 3	Office Management And Secretarial Practice
4	SEC 4	Entrepreneurship
5	SEC 5	Computerised Accounting System

VALUE ADDITION COURSE (VAC)

Sl No	Course	Course Name
1	VAC 1	Constitutional Values
2	VAC 2	Consumer Rights
3	VAC 3	Work Ethics
4	VAC 4	India Through The Ages

SEMESTER - I

DISCIPLINE SPECIFIC COURSES - DSC (MAJOR COURSES)

NAME OF THE PAPER (CODE) : FINANCIAL ACCOUNTING - I (COC 1.1)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Financial Accounting**:

CO 1:	To make the students aware of the theoretical framework of Accounting.
CO 2:	To aid the students in the Measurement of business income and applying Accounting Standards.
CO 3:	To assist the students in the understanding of Recording Business transactions.
CO 4:	To create an understanding among the students on the valuation and impact of depreciation and inventories on business income.
CO 5:	To inculcate and create an interest among the students in the preparation of Financial Statements of sole proprietors and partnership firms.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	Los
UNIT 1 Theoretical Framework	i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. ii. The nature of financial accounting principles – Basic concepts and conventions iii. Financial accounting standards: Concept, benefits and list only.	CSO 1.1: to describe accounting as an information system. (K) CSO 1.2: to identify the qualitative characteristics of accounting, information. (K) CSO 1.3: to understand the functions, advantages and limitations of accounting. (U) CSO 1.4: to understand the various Branches of accounting. (U) CSO 1.5: to differentiate the bases of accounting; cash basis and accrual basis. (U) CSO 1.6: to explain the nature of financial accounting principles – Basic concepts and conventions (U) CSO 1.7: to explain Financial accounting standards: Concept, benefits and list only.	12	20	
UNIT 2 Business Income and Accounting Process	i. Measurement of business Income-Net income: the accounting period, the continuity doctrine and	CSO 2.1: to describe the measurement of business Income-Net income. (K) CSO 2.2: to understand the accounting period, the	12	20	

	<p>matching concept. Objective of measurement.</p> <p>ii. Revenue recognition: Recognition of expenses.</p>	<p>continuity doctrine and matching concept. (U)</p> <p>CSO 2.3: to explain the objective of measurement. (K)</p> <p>CSO 2.4: to ascertain Revenue recognition. (U)</p> <p>CSO 2.5: to ascertain the Recognition of expenses.(U)</p>			
UNIT 3 Recording of Business transactions	<p>i. Recording business transaction to preparation of trial balance (with adjustments) including Accounting for GST.</p> <p>ii. Capital and revenue expenditures and receipts: general introduction only.</p>	<p>CSO 3.1: to impart skills for recording various kinds of business transactions. (U)</p> <p>CSO 3.2: to develop business transaction including Accounting for GST. (A)</p> <p>CSO 3.3: to prepare Journal Entries and ledger Accounts (A)</p> <p>CSO 3.4: to prepare trial balance (with adjustments) (A)</p>	12	20	
UNIT 4 Depreciation and Inventories	<p>i. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.</p> <p>ii. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS)-2</p>	<p>CSO 4.1: to identify the nature of depreciation. (K)</p> <p>CSO 4.2: to describe the accounting concept of depreciation. (K)</p> <p>CSO 4.3: to discuss the Factors in the measurement of depreciation. (U)</p> <p>CSO 4.4: to calculate Methods depreciation: straight line method and diminishing balance method (A)</p> <p>CSO 4.5: to calculate Methods depreciation: diminishing balance method (A)</p> <p>CSO 4.6: to explain Disposal of depreciable assets-change of method.</p> <p>CSO 4.7: to explain the meaning of inventories. (U)</p> <p>CSO 4.8: to explain the Significance of inventory valuation. (U)</p>	12	20	

		<p>CSO 4.9: to explain Inventory Record Systems: periodic and perpetual. (U)</p> <p>CSO 4.10: to calculate inventory valuation using the Methods: FIFO, LIFO and Weighted Average. (A)</p> <p>CSO 4.11: to explain the Salient features of Indian Accounting Standard (Ind-AS)-2 (U)</p>			
<p>UNIT 5 Preparation of Financial Statements of Non-corporate entities</p>	<p>Meaning, need for preparation of Financial Statements. Preparation of Manufacturing/Trading and Profit and Loss Account. Preparation of Balance Sheets of non- corporate business entities.</p>	<p>CSO 5.1: to explain the format of Manufacturing and Trading Account(U)</p> <p>CSO 5.2: to explain the format of Profit & Loss Account(U)</p> <p>CSO 5.3: to explain the format of Balance Sheet (U)</p> <p>CSO 5.4: to Construct the Financial Statements of sole proprietor firms (A)</p> <p>CSO 5.5: to construct financial statements of Partnership Firms. (A)</p>	12	20	

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant. (2017). *Accounting: Text and Cases* (13th Ed). McGraw-Hill Education.
2. Charles T. Horngren and Donna Philbrick. (2017). *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga. (2017). *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, NewDelhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. (2018). *Advanced Accounts. Vol.-I*. S. Chand & Co., NewDelhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. (2018). *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Tulsian, P.C. (2023). *Financial Accounting*, Pearson Education.
7. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi (2023),

Note: Latest edition of the text books should be used.

NAME OF THE PAPER (CODE) : BUSINESS LAW (COC 1.2)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Business Law:**

CO 1:	To help the students understand the basic concepts of contract for the formation of contract.
CO 2:	To make the students aware of the concept of contract of sales and the laws governing sale.
CO 3:	To help the students understand the nature and law governing partnership.
CO 4:	To create an understanding on the various concept of negotiable instrument.
CO 5:	To assist the students, attain knowledge on consumer protection and help them create an awareness on consumer rights.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objective (CSOs)	Lecture Hours	Marks	Los
UNIT 1 The Indian Contract Act, 1872.	a. Contract: meaning, characteristics and kinds b. Essentials of a valid contract, consideration c. Void agreements d. Discharge of a contract- modes of discharge e. Bailment, Pledge, Agency of contract.	CSO 1.1: To define the meaning of contract. (K) CSO 1.2: To discuss the characteristics of contract. (U) CSO1.3: To illustrate the essentials of a valid contract. (A) CSO 1.4: To define the meaning of consideration. (K) CSO 1.5: To evaluate the void agreements. (A) CSO (1.6): To analyse the discharge of contract and the modes of discharge. (A) CSO 1.7: To characterise the meaning of bailment. (U) CSO 1.8: To describe the meaning of pledge. (K) CSO1.9: To define the meaning of agency. (K)	12	20	
UNIT 2 The Sales of Goods Act 1930.	a. Contract of sale, meaning and difference between sale and agreement to sell. b. Conditions and warranties c. Essentials of a contract of sale d. Goods: meaning and types; price: meaning and types	CSO 2.1: To define the term contract of sale (K) CSO 2.2: To differentiate between sale and agreement to sell. (U) CSO 2.3: To discuss the conditions and warranties of a contract. (U) CSO 2.4: To analyse the essentials of contract of sale. (A)	12	20	

	e. Unpaid seller- meaning, rights of an unpaid seller against the goods and the buyer.	<p>CSO 2.5: To define the meaning of goods. (K)</p> <p>CSO 2.6: To discuss the types of goods. (U)</p> <p>CSO 2.7: To define the meaning of price. (K)</p> <p>CSO 2.8: To discuss the types of prices. (U)</p> <p>CSO 2.9: To describe the meaning of unpaid seller. (K)</p> <p>CSO 2.10: To analyse the rights of unpaid seller against the goods and the buyer. (A)</p>			
UNIT 3 Partnership Laws	<p>A) THE PARTNERSHIP ACT, 1932</p> <ol style="list-style-type: none"> i. Nature and characteristics of partnership ii. Registration of a partnership firm iii. Types of partners iv. Partnership deed v. Rights and duties of partners vi. Dissolution and modes of dissolution <p>B) THE LIMITED LIABILITY PARTNERSHIP ACT, 2008</p> <ol style="list-style-type: none"> i. Salient features of LLP ii. Difference between LLP and Partnership, LLP and Company iii. LLP agreement 	<p>CSO 3.1: To define the meaning of partnership. (K)</p> <p>CSO 3.2: to discuss the characteristics of partnership. (U)</p> <p>CSO 3.2: To analyse the registration of partnership during the process of incorporation. (A)</p> <p>CSO 3.3: To illustrate the types partners. (A)</p> <p>CSO 3.4: To define the term partnership deed. (K)</p> <p>CSO 3.5: To analyse the rights and duties of partners. (A)</p> <p>CSO 3.6: To describe the term dissolution of partnership. (K)</p> <p>CSO 3.7: To analyse the modes of dissolution. (A)</p> <p>CSO 3.8: To define the term limited liability partnership. (K)</p> <p>CSO 3.9: To discuss the features of LLP. (U)</p> <p>CSO 3.10: To characterise the difference between LLP and Partnership. (U)</p> <p>CSO 3.11: To characterise the difference between LLP and Company. (U)</p> <p>CSO 3.12: To explain the LLP agreement. (U)</p>	13	22	
UNIT 4	a. Meaning, characteristics, types of negotiable instruments	CSO 4.1: To define the meaning of negotiable instrument. (K)	13	22	

<p>The Negotiable Instruments Act, 1881.</p>	<p>b. Holder and holder in due course c. Cheques: parties to a cheque, essentials of a valid cheque d. Crossing of a cheque: meaning and types.</p>	<p>CSO 4.2: To discuss the characteristics of negotiable instrument. (U) CSO 4.3: To analyse the types of NI. (A) CSO 4.4: To define the term holder. (K) CSO 4.5: To define the term holder in due course. (K) CSO 4.6: To analyse holder and holder in due course. (A) CSO 4.7: To define the term cheque. (K) CSO 4.8: To discuss the parties to a cheque. (U) CSO 4.9: To illustrate the essentials of a valid cheque. (A) CSO 4.10: To define the term crossing of a cheque. (K) CSO 4.11: To analyse the types of a crossing of a cheque. (A)</p>			
<p>UNIT 5 Consumer Protection Act, 2019.</p>	<p>a. Meaning, features b. Rights of consumers; grievances redressal machinery c. Competition Act, 2002; MRTP Act; Foreign Exchange management Act, 2000.</p>	<p>CSO 5.1: To define the term consumer. (K) CSO 5.2: To explain the Consumer Protection Act. (U) CSO 5.3: To analyse the rights of consumers. (A) CSO 5.4: To apply the consumer redressal machinery. (A) CSO 5.5: To discuss the Competition Act 2002. (U) CSO 5.6: To explain the MRTP Act. (U) CSO 5.7: To discuss the Foreign Exchange Management Act 2000. (U) CSO 5.8: To differentiate Competition Act and MRTP Act. (U) CSO 5.9: To analyse the Consumer Protection Act 2019. (A)</p>	<p>10</p>	<p>16</p>	

SUGGESTED READINGS:

1. N.D. Kapoor. (2020). *Business law*. sultan Chand and son's publisher.
2. P.C. Tulsian. (2000). *Business Law*. McGraw Hill Publisher.
3. N.D. Kapoor. (2002). *Elements of Business Law*. Sultan Chand publisher.
4. M.C. Kuchhal and Vivek Kuchhal. (2023). *Business law*. Sultan Chand Publisher
5. Avtar Singh. (2018). *Company law*. Eastern book company publisher.

INTER-DISCIPLINARY MINOR PAPER (IDM)

NAME OF THE PAPER (CODE)	: BASIC ACCOUNTING (COM 1.2)
Number of Credits	: 04
Number of Hours Lecture	: 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Basic Accounting**:

CO 1:	To help the students familiarize the basic concepts and principles of accounting.
CO 2:	To help the students understand the recording of transactions.
CO 3:	To aid the students prepare three column cash book, subsidiary books, opening and closing entry, ledger account and trial balance.
CO 4:	To help the students prepare depreciation account and understand the concept of reserves and provisions.
CO 5:	To aid the students prepare financial statements.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents.	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction To Accounting	Meaning, Importance and Need for accounting, its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year. Accounting Concepts and Conventions	CSO 1.1: To define the term Accounting. (K) CSO 1.2: To explain the basic concept of financial accounting. (U) CSO 1.3: To discuss the Importance, Scope, and Limitations of accounting. (U) CSO 1.4: To explain the Users of Accounting Information. (U) CSO 1.5: To critically examine Generally Accepted Accounting Principles. (A) CSO 1.6: To compute the Accounting Equation. (A) CSO 1.7: To describe the different terms of accounting CSO 1.8: To analyse the accounting concepts and conventions. (A)	12	20	

<p>UNIT 2 Transactions And Recording Of Transactions</p>	<p>Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions: Preparation of Ledger.</p>	<p>CSO 2.1: To discuss the features of recordable transaction. CSO 2.2: To define the term recording of transaction. (K) CSO 2.3: To discuss the basis of recording. CSO 2.4: To analyse the type of recording. (A) CSO 2.5: To define personal, real, nominal account. (K) CSO 2.6: To analyse the nature of Accounts and Rules of Debit and Credit. (A) CSO 2.7: To describe the term double entry. (U) CSO 2.8: To prepare journal entries. (A) CSO 2.9: To prepare ledger accounts. (A)</p>	<p>12</p>	<p>20</p>	
<p>UNIT 3 Subsidiary Books</p>	<p>Cash book – Petty Cash book – Journal proper - Sales book – Sales returns book – Purchases book – Purchase returns book – Bills Receivable book – Bills Payable book: Problems on preparation of Cash book and Petty Cash book (simple problems)</p>	<p>CSO 3.1: To describe the meaning of cash book. (K) CSO 3.2: To compute three columns' Cash Book. (A) CSO 3.3: To state the meaning of Subsidiary books. (K) CSO 3.4: To prepare Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. (A) CSO 3.5: To record Opening and Closing Entries. (U) CSO 3.6: To explain the meaning of Ledger Account and Trial Balance. (U) CSO 3.7: To prepare of Ledger Accounts, Trial Balance and Adjustment Entries. (A)</p>	<p>12</p>	<p>20</p>	
<p>UNIT 4 Accounting For Depreciation, Provision And Reserves</p>	<p>Accounting for Depreciation, Provision and Reserves: Meaning, Causes and need for charging Depreciation.</p>	<p>CSO 4.1: To define term Depreciation. (K) CSO 4.2: To discuss the difference between provision and reserves. (U)</p>	<p>12</p>	<p>20</p>	

	Methods of computing depreciation (straight line method and diminishing balance method only). Provision: Meaning and objectives of Provision. Reserves: Meaning, Objectives and types of reserves.	CSO 4.3: To define the meaning of depreciation. (K) CSO 4.4: To calculate the methods of depreciation. (A) CSO 4.5: To define the meaning of provision. (K) CSO 4.6: To define the term reserves. (K) CSO 4.7: To examine the objectives and types of reserves. (A) CSO 4.8: To discuss the objectives of provision. (U)			
UNIT 5 Final Accounts of Sole Trading Concern	Preparation of Trial Balance – Preparation of Trading and Profit and Loss account and Balance sheet (simple problems).	CSO 5.1: To describe the term financial statement. (K) CSO 5.2: To calculate trial balance. (A) CSO 5.3: To examine the preparation of trading profit and loss account. (A) CSO 5.4: To prepare balance sheet. (A) CSO 5.6 To define balance sheet. (K)	12	20	

Suggested Readings:

1. Maheshwari, S.N., Maheshwari, Suneel K and Maheshwari Sharad K. (2018). *An Introduction to Accountancy*. (12th Ed.). Delhi. Vikas Publishing House Pvt. Ltd.
2. Narayanaswamy, R. (2018). *Financial Accounting: A Managerial Perspective*. New Delhi. PHI Learning Pvt. Ltd.
3. Horngren, Charles T. (2017). *Introduction to Financial Accounting*. Noida. Dorling Kindersley.
4. Monga, J.R., Bahadur Raj. (2022). *Financial Accounting: Concepts and Applications*. (39th Ed.). Scholar Tech Press.
5. Ghosh, T.P. (2009). *Financial Accounting for Managers* (4th Ed). New Delhi. Taxmann Publications Pvt. Ltd.
6. Tulsian, P.C. (2021). *Financial Accounting*. Delhi. Pearson Education.
7. Batth, Vijaya and Mohanty, Leesa. (2023). *Financial Accounting*. Delhi. S Chand & Company Ltd.

ABILITY ENHANCEMENT COURSE (AEC)

NAME OF THE PAPER (CODE) : BUSINESS COMMUNICATION (AEC 1)
Number of Credits : 02
Number of Hours Lecture : 30

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Business Communication**:

CO 1:	To make the students aware of Business communication.
CO 2:	To assist the students in Business Correspondence
CO 3:	To make the students understanding Report Writing and Oral Presentation

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction	Nature of Communication, Process of Communication, Types of Communication (verbal & Non-Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers	CSO 1.1: to define communication (K) CSO 1.2: to explain the nature of communication (U) CSO 1.3: to explain the Process of communication, (U) CSO 1.4: to explain the Types (verbal & Non Verbal), (U) CSO 1.5: to explain the Importance of communication (U) CSO 1.6: to explain the Different forms of Communication, (U) CSO 1.7: to discuss the Barriers to Communication and its Causes (U) CSO 1.8: to discuss Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers (U)	10	16	
UNIT 2 Business Correspondence	Letter Writing, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.	CSO 2.1: to construct the different formats of letters (A) CSO 2.2: to classify the different types of letters (U) CSO 2.3: to construct a letter for inviting quotations. (A) CSO 2.4: to construct a letter for placing an order (A) CSO 2.5: to construct a letter for Inviting tenders (A) CSO 2.6: to construct a Sales letters (A) CSO 2.7: to construct a letter for claim & adjustment letters and social correspondence (A)	10	17	

		<p>CSO 2.8: to construct an office Memorandum (A)</p> <p>CSO 2.9: to construct an Inter - office Memo(A)</p> <p>CSO 2.10: to construct a Notice (A)</p> <p>CSO 2.11: to construct an Agenda and minutes of meetings (A)</p> <p>CSO 2.12: to construct a Job application letter (A)</p> <p>CSO 2.13: to construct a Resume.</p>			
<p>UNIT 3 Report Writing and Oral Presentation</p>	<p>Business reports, Types, Importance, Elements of structure, Process of writing, the final draft. Presentation Plan, Importance, Power point presentation, Visual aids.</p>	<p>CSO 3.1: to explain a business report. (U)</p> <p>CSO 3.2: to explain the types and importance of a business report (U)</p> <p>CSO 3.3: to explain the elements in the structure of a business report. (U)</p> <p>CSO 3.4: to explain the process of writing a good report (U)</p> <p>CSO 3.5: to construct a Business Report. (A)</p> <p>CSO 3.6: to discuss the importance of presentation (U)</p> <p>CSO 3.7: to discuss the presentation plan (U)</p> <p>CSO 3.8: to construct a Power point presentation (A)</p> <p>CSO 3.9: to discuss the various Visual aids used in presentation. (U)</p>	10	17	

Suggested Readings:

1. Bovee, and Thill. (2010). *Business Communication Essentials* (4th Ed). Pearson Education
2. Shirley Taylor. (2010). *Communication for Business* (4th Ed). Pearson Education.
3. Locker and Kaczmarek. (2009). *Business Communication: Building Critical Skills* (4th Ed). McGraw Hill Education.
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas. (2017). *Effective Business Communication (SIE)* (7th Ed). McGraw Hill Education
5. Dona Young. (2005). *Foundations of Business Communication: An Integrative Approach*. McGraw Hill Education
6. R.V. Lesikar, M.E. Flatley, K. Rentz, P. Lentz, and N. Pande. (2015). *Business Communication: Connecting in a Digital World (SIE)* (13th Ed). McGraw Hill Education.

SKILL ENHANCEMENT COURSE (SEC)

NAME OF THE PAPER (CODE) : DIGITAL FLUENCY (COS 1)
Number of Credits : 02
Number of Hours Lecture : 30

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Digital Fluency:**

CSO 1:	Understand the fundamentals of computers.
CSO 2:	Work in Word Processor Effectively.
CSO 3:	Discover the arena of the internet and Effective communication through Electronic Mail.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objective (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Fundamentals of Computer	Introduction – Objectives - Computer, Mobile/ Tablet and their application , features, generation- Components of a Computer System - Central Processing Unit- Common Input & Output devices - USB ports and Pen Drive - Connecting Power cord, Keyboard, Mouse, Monitor and Printer to CPU, Hardware and Software, Operating System Concepts, Number System	CSO 1.1: To define Computer(K) CSO1.2: To list applications of Computer System (K) CSO 1.3: To list the features of Computer System(K) CSO 1.4: To discuss different generations of Computer System(U) CSO 1.5: To explain functional components of computer system (U) CSO 1.6: To list various peripheral devices(K) CSO 1.7: To list various input and output devices (K) CSO 1.8: To distinguish between Hardware and Software (A) CSO 1.9: To define Operating System(K) CSO 1.10: To discuss various features of Windows OS(U) CSO 1.11: To explain different types of number system(U)	11	17	
UNIT 2 Word Processor	Introduction – Objective - Word Processing Basic - Opening Word Processing Package – Title Bar, Menu Bar, - Toolbars & Sidebar - Creating a New Document - Opening and Closing Documents- Opening	CSO 2.1: To explain MS Word Window(U) CSO 2.2: To demonstrate various tools of MS Word(A) CSO 2.3: To demonstrate page setup and Printing (A)	11	17	

	Documents - Save and Save As - Closing Document - Using The Help - Page Setup - Print Preview - Printing of Documents - PDF file and Saving a Document as PDF file - Document manipulation & Formatting - Text Selection - Cut, Copy and Paste - Font, Colour, Style and Size selection - Alignment of Text - Undo & Redo - Spelling & Grammar - Shortcut Keys, Tables, Mail Merge, File protection	<p>CSO 2.4: To explain document manipulation and formatting (U)</p> <p>CSO 2.5: To discuss the tools like spelling and grammar(U)</p> <p>CSO 2.6: To list short-cut keys(K)</p> <p>CSO 2.7: To explain the working with table(U)</p> <p>CSO 2.8: To state Mail Merge(K)</p> <p>CSO 2.9: To discuss the process of mail merge(U)</p> <p>CSO 2.10: To explain file protection(U)</p>			
UNIT 3 Internet and E-mail	<p>Introduction – Objectives – Internet - protocols: HTTP, HTTPS, FTP - Concept of Internet & WWW - Website Address and URL - Applications of Internet - Modes of Connecting Internet (Hotspot, Wi-Fi, LAN Cable, Broadband, USB Tethering) - Popular Web Browsers (Internet Explorer/Edge, Chrome, Mozilla Firefox,) - Exploring the Internet - Surfing the web – Popular Search Engines - Searching on Internet</p> <p>Introduction -Objectives - Structure - protocols: SMTP, IMAP, POP3 - Opening Email account - Mailbox: Inbox and Outbox - Creating and Sending a new E-mail - CC – BCC- Replying - Mail Merge- Forwarding - attachments – Scheduling – Password Protect – Delete.</p>	<p>CSO 3.1: To explain the objectives of networking and internet(U)</p> <p>CSO 3.2: To explain various protocols(U)</p> <p>CSO 3.3 To discuss the internet and WWW, application, connection modes(U)</p> <p>CSO 3.4: To list popular browsers(K)</p> <p>CSO 3.5: To discuss surfing and search engines(U)</p> <p>CSO 3.6: To explain email, structure, protocols(U)</p> <p>CSO 3.7: To demonstrate opening an account(A)</p> <p>CSO 3.8: To discuss mailbox(U)</p> <p>CSO 3.9: To demonstrate composing and sending an email(A)</p> <p>CSO 3.10: To discuss CC, BCC, replying, forwarding and attachment(U)</p> <p>CSO 3.11: To explain file attachments, password protection(U)</p>	8	16	

Suggested Readings:

1. Rajaraman V, Adabala N, (2014) Fundamentals of Computers; Prentice Hall India Learning Private Limited; 6th edition
2. Manoj Wadhwa, (2011) Fundamentals of Computers; International Book House Pvt. Ltd.
3. Rohit Khurana, (2010) Learning MS-Word and MS-Excel; APH Publishing Corporation.
4. Joan Lambert, (2019) Microsoft Word 2019 Step by Step; Microsoft Press; 1st edition

5. Richard Steve, (2020) Microsoft word for beginners 2021: learn word processing skills; Independently published.

Note: Latest edition of textbooks and reference Books may be used

SEMSTER - II

DISCIPLINE SPECIFIC COURSES - DSC (MAJOR COURSES)

NAME OF THE PAPER (CODE) : FINANCIAL ACCOUNTING - II (COC 2.2)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Financial Accounting – II:**

CO 1:	To assist the students in the understanding of Accounting for Admission, Retirement and Death of partners.
CO 2:	To assist the students in the understanding of Accounting for Partnership Dissolution and Amalgamation.
CO 3:	To make the students aware of Royalty Accounts
CO 4:	To aid the students in preparation of Accounts for Hire Purchase and Installment Systems.
CO 5:	To create an understanding among the students in the computation of Accounting records for Inland Branches.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	Los
UNIT 1 Accounting for Partnership Firm I	Accounting for Admission, Retirement and Death of partners in a Partnership Firm.	CSO 1.1: to explain accounting treatments for Admission of a new partner(U) CSO 1.2: to apply accounting treatments for Admission of a new partner(A) CSO 1.3: to explain accounting treatments for Retirement of a partner(U) CSO 1.4: to apply accounting treatments for Retirement of a partner(A) CSO 1.5: to explain accounting treatments for a deceased partner(U) CSO 1.6: to apply accounting treatments for a deceased partner(A)	12	20	
UNIT 2 Accounting for Partnership Firm II	Accounting for Dissolution of Partnership Firms and Amalgamation of Partnership Firms.	CSO 2.1: to explain Accounting for Dissolution of Partnership Firms (U) CSO 2.2: to calculate Accounting for Dissolution of Partnership Firms (A)	12	20	

		<p>CSO 2.3: to explain Amalgamation of Partnership Firms (U)</p> <p>CSO 2.4: to calculate Amalgamation of Partnership Firms (A)</p>			
UNIT 3 Royalty Accounts	<p>Meaning and Definition: Terms used – Royalty – Minimum rent – Short workings – surplus royalty – recoupment of short workings – stoppage of work due to abnormal causes – problems on royalty including minimum rent account.</p>	<p>CSO 3.1: to define Royalty Account. (K)</p> <p>CSO 3.2: to describe Minimum rent. (K)</p> <p>CSO 3.3: to explain Short workings, surplus royalty and recoupment of royalty. (U)</p> <p>CSO 3.4: to explain stoppage of work due to abnormal causes (U)</p> <p>CSO 3.5: to calculate royalty amount. (A)</p> <p>CSO 3.6: to calculate minimum rent. (A)</p>	12	20	
UNIT 4 Accounting for Hire Purchase and Installment Systems	<p>Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)</p>	<p>CSO 4.1: to describe Hire Purchase. (K)</p> <p>CSO 4.2: to describe Installment system of purchase. (K)</p> <p>CSO 4.3: to calculate interest on Hire purchase. (A)</p> <p>CSO 4.4: to explain partial and full repossession on hire purchase. (U)</p> <p>CSO 4.5: to calculate hire purchase trading on total cash price basis. (A)</p> <p>CSO 4.6: to calculate hire purchase trading on stock and debtor system. (A)</p> <p>CSO 4.7: to explain the concepts of operating and financial lease. (U)</p>	12	20	
UNIT 5 Accounting for Inland Branches	<p>Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit</p>	<p>CSO 5.1: to describe the concept of dependent branches(K)</p> <p>CSO 5.2: to explain the accounting aspects of branches. (U)</p> <p>CSO 5.3: to calculate branch accounts using debtors system. (A)</p> <p>CSO 5.4: to calculate branch accounts using stock and debtors system. (A)</p>	12	20	

	and loss account and balance sheet.	<p>CSO 5.5: to calculate branch accounts using branch final system. (A)</p> <p>CSO 5.6: to calculate branch accounts using wholesale basis system. (A)</p> <p>CSO 5.7: to explain the concept of Independent branches (U)</p> <p>CSO 5.8: to determine the accounting treatment of independent branches. (A)</p> <p>CSO 5.9: to calculate the consolidated Profit & Loss Account and Balance Sheet of a branch. (A)</p>			
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SKILL DEVELOPMENT

1. Preparation of partnership account with imaginary figures.
2. Calculation of royalty accounts with imaginary figures.
3. Collection of items on hire purchase.
4. Visit any branch and collect the financial statements of the branch.
5. Preparation of Departmental Trading and Profit/Loss account with imaginary figures

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant. (2017). *Accounting: Text and Cases*, (13th Ed). McGraw-Hill Education.
2. Charles T. Horngren and Donna Philbrick. (2017). *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga. (2017). *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, NewDelhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. (2018). *Advanced Accounts. Vol.-I*. S. Chand & Co., NewDelhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. (2018). *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Tulsian, P.C. (2023). *Financial Accounting*, Pearson Education.
7. *Compendium of Statements and Standards of Accounting*. (2023). The Institute of Chartered Accountants of India, New Delhi.

NAME OF THE PAPER (CODE) : CORPORATE LAW (COC 2.2)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Corporate Law:**

CO 1:	To help the students understand the meaning of company and formation of a company
CO 2:	To aid the students in attaining skills in drafting the memorandum and article of association.
CO 3:	To help the students comprehend the process of conducting company meetings and the types of directors.
CO 4:	To help the students attain knowledge in auditing, dividends and accounts.
CO 5:	To help the students analyse the winding up of a company.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & title	Unit Contents	Course specific objective (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction.	Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, promoters, their legal position.	CSO 1.1: To define the term company. (K) CSO 1.2: To discuss the characteristics of company. (U) CSO 1.3: To discuss lifting of corporate veil. (U) CSO 1.4: To analyse the type of companies. (A) CSO 1.5: To discuss one person company. (U) CSO 1.6: To discuss small and dormant company. (U) CSO 1.7: To discuss association not for profit. (U) CSO 1.8: To discuss illegal association. (U) CSO 1.9: To analyse the formation of a company. (A) CSO 1.10: To analyse promoters and their legal position. (A)	11	18	
UNIT 2 Memorandum of association, articles of association and prospectus.	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus; book-building; issue, allotment and forfeiture of share, transmission of shares, issue of bonus shares.	CSO 2.1: To define the meaning of memorandum of association. (K) CSO 2.2: To define the term articles of association. (K) CSO 2.3: To discuss memorandum and articles of association. (U) CSO 2.4: To explain doctrine of constructive notice and indoor management. (U)	12	20	

		<p>CSO 2.5: To analyse prospector shelf, red herring prospectus. (A)</p> <p>CSO 2.6: To discuss book building. (U)</p> <p>CSO 2.7: To analyse issue, allotment and forfeiture of shares. (A)</p> <p>CSO 2.8: To explain issue of bonus share. (U)</p>			
UNIT 3 Management.	<p>Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; powers and duties; removal of directors; managing director, manager;</p> <p><i>Meetings:</i> Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through videoconferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee</p>	<p>CSO 3.1: To define the term director. (K)</p> <p>CSO 3.2: To analyse the classification of different types of directors. (A)</p> <p>CSO 3.3: To discuss women director. (U)</p> <p>CSO 3.4: To discuss independent director. (U)</p> <p>CSO 3.5: To discuss qualification and disqualifications of a director. (U)</p> <p>CSO 3.6: To define director's identity number. (K)</p> <p>CSO 3.7: To define the term meetings. (K)</p> <p>CSO 3.8: To analyse the different type of meetings. (A)</p> <p>CSO 3.9: To illustrate the requisites of a valid meeting. (A)</p> <p>CSO 3.10: To analyse the different committee of board of directors. (A)</p>	13	22	
UNIT 4 Dividends, Accounts, Audit.	<p>Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.</p>	<p>CSO 4.1: To define the term dividend. (K)</p> <p>CSO 4.2: To define the term books of account. (K)</p> <p>CSO 4.3: To define the term auditors. (K)</p> <p>CSO 4.4: To define the term secretarial audit. (K)</p> <p>CSO 4.5: To analyse the provisions relating to payment of dividend. (A)</p>	12	20	

		<p>CSO 4.6: To analyse the provisions relating to book of account. (A)</p> <p>CSO 4.7: To analyse the provisions relating to audit. (A)</p> <p>CSO 4.8: To discuss appointment and rotation of auditors. (U)</p> <p>CSO 4.9: To discuss secretarial audit. (U)</p>			
<p>UNIT 5 Winding up, Insider Trading, Whistle blowing.</p>	<p>Concept and modes of Winding Up. Insider Trading; meaning & legal provisions; Whistle blowing: Concept and Mechanism.</p>	<p>CSO 5.1: To define the term winding up. (K)</p> <p>CSO 5.2: To define the term insider trading. (K)</p> <p>CSO 5.3: To define the term whistle blowing. (K)</p> <p>CSO 5.4: To analyse the modes of winding up. (A)</p> <p>CSO 5.5: To analyse the provisions for insider trading. (A)</p> <p>CSO 5.6: To illustrate the concept and mechanism of whistle blowing. (A)</p>	12	20	

Suggested Readings:

1. MC Kuchhal. (2009). *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija. (2023). *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar. (2022). *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha. (2021). *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh. (2022). *Introduction to Company Law*, Eastern Book Company
6. Ramaiya. (1956). *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*. (2016). Bharat Law House, New Delhi.
8. *A Compendium of Companies Act 2013, along with Rules*. (2020) by Taxman Publications.
9. Gower and Davies. (1979). *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P. (2023). *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

INTER-DISCIPLINARY MINOR PAPER (IDM)

NAME OF THE PAPER (CODE) : ORGANISATIONAL BEHAVIOUR (COM 2)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Organisational Behaviour:**

CO 1:	To enhance the understanding of the basic concept of Organisational Behaviour (OB) and the working of modern organisations
CO 2:	To enable the learners to acquaint and analyse the working of organisations and human behaviour. Understanding Individual behaviour
CO 3:	To learn about the group dynamism and group behaviour and leadership and the concepts of Organisational Behaviour in managing people at the workplace
CO 4:	To introduce the learners to the different Dynamics of Organisational Behaviour, understanding of diverse leadership styles and strategies; to understand Conflicts and how to resolve it
CO 5:	To teach about Organizational Changes & Development and its importance and the ways to build supportive organisational culture

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction to Organisational behaviour	Organisational Behaviour: Concepts, history and determinants; Contributing disciplines of OB; Relationship between management and organisational behaviour challenges, opportunities and foundations of OB; Human relation Approach	CSO 1.1: To define Organisational Behaviour (K) CSO 1.2: To learn the history and concepts of Organisation and Organisational behaviour. (K/U) CSO 1.3: To learn about the Principles of Organisation (K) CSO 1.4: To enumerate and understand the different types of Organisation (K/U) CSO 1.5: To learn about the determinant disciplines that contributes to Organisational Behaviour (K/U) CSO 1.6: To study and learn about the Approaches to Organisational Behaviour: Maslow's Hierarchy and Herzberg's Approach. (K/U) CSO 1.7: To understand the different disciplines that contributes to organisational behaviour (U) CSO 1.8: To understand the different models of Organisational Behaviour (K/U) CSO 1.9: To understand the challenges and opportunities of Organisational Behaviour (U) CSO 1.10: To understand Human relation Approach (U)	12	20	

<p>UNIT 2</p> <p>Foundations of Individual Behaviour</p>	<p>Foundation of Individual Behaviour. Perception: concept, process, perceptual selectivity, developing perceptual skills, managerial implications of perception; Learning: concept, process and theory. Personality: Concept, theories, personality development and determinants of personality, personality and behaviour.</p>	<p>CSO 2.1: To define Individual Behaviour (K) CSO 2.2: To enumerate and understand the factors that affects individual behaviour and the nature of individual behaviour (K/U) CSO 2.3: To understand perception, its importance process and elements of Perception (K/U) CSO 2.4: To enumerate and understand factors that influence perception and the barriers to perceptual accuracy (K/U) CSO 2.5: To define Learning, its characteristics, significance and components of Learning (K/U) CSO 2.6: To understand the Principles of learning and the different theories of learning: Operant, Classical, Observational and Social Cognitive Learning (K/U) CSO 2.7: To understand the different types of Learning and stages of learning cycle (K/U) CSO 2.8: To define personality (K) CSO 2.9: To understand the nature and determinants of Personality (K/U) CSO 2.10: To explain different theories and types of Personality (K/U)</p>	<p>12</p>	<p>20</p>	
<p>UNIT 3</p> <p>Attitudes and Transactional Analysis</p>	<p>Attitudes: concept, sources of attitude s and beliefs, change of attitudes, attitudes and motivation. Motivation and theories. Transactional analysis- concept, Ego states- life position, life scripts, stroking. Types of transaction – basic human hungers – benefits of transactional analysis and limitations.</p>	<p>CSO 3.1: To define Attitude and its concepts (K/U) CSO 3.2: To enumerate and understand characteristics, features, importance and functions of Attitudes (K/U) CSO 3.3: To understand structural models of Attitudes and components (U) CSO 3.4: To understand different types, formation, measurement and factors influencing attitudes (K/U) CSO 3.5: Understanding the sources of attitudes and beliefs and strategies for attitude change and barriers to attitude change (K/U)</p>	<p>12</p>	<p>20</p>	

		<p>CSO 3.6: To define motivation and theories of motivation (K/U)</p> <p>CSO 3.7: To understand the concept of transactional analysis (K/U)</p> <p>CSO 3.8: To explain stroking in Transactional analysis (U)</p> <p>CSO 3.9: To study and understand different types of transaction and basic human hungers, benefits and limitations of Transactional Analysis (K/U)</p>			
<p>UNIT 4</p> <p>Dynamics of Organisational Behaviour, Organisational Conflicts and Change</p>	<p>Organisational culture- concept and determinants.</p> <p>Organizational conflicts and change. Meaning – functional and dysfunctional conflicts, types of conflicts and conflict management.</p> <p>Organisational change – concept, factors in organisational change, process of planned change, resistance to change, overcoming resistance to change.</p>	<p>CSO 4.1: To define and understand Organisational culture (K/U)</p> <p>CSO 4.2: To define Conflict, its characteristics and types of conflicts (K/U)</p> <p>CSO 4.3: To understand the concept of conflict management and conflict management styles and techniques (K/U)</p> <p>CSO 4.4: To understand inter-personal and intra-personal conflicts (K/U)</p> <p>CSO 4.5: Understanding organisational change, its nature, forces and types of changes (K/U)</p> <p>CSO 4.6: Factors in organisational change and the process to planned change (K/U)</p> <p>CSO 4.7: To explain Resistance to change and its types (K/U)</p> <p>CSO 4.8: Overcoming resistance to change (K/U)</p>	12	20	
<p>UNIT 5</p> <p>Organizational Development</p>	<p>Organisational Development: concept, process, OD interventions, sensitivity training/T-group, Grid training, survey feedback, process consultation, team building.</p>	<p>CSO 5.1: To define Organisational Development (K)</p> <p>CSO 5.2: To understand characteristics and process of Organisational Development (K/U)</p> <p>CSO 5.3: To study and understand various techniques of Organisational Development (K/U)</p> <p>CSO 5.4: To define Organisational Interventions (K)</p> <p>CSO 5.5: To understand the characteristics of Organisational Interventions (K/U)</p> <p>CSO 5.6: To study and understand the different types of</p>	12	20	

		<p>Organisational Interventions (K/U)</p> <p>CSO 5.7: To understand Sensitivity training and Grid training in achieving organisational development ((U)</p> <p>CSO 5.8: To study and understand survey feedback and process consultation (K/U)</p> <p>CSO 5.9: To explain and understand team building (U)</p>			
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Suggested Readings:

1. Greenberg, J. (2015). *Behavior in Organizations* (10th edition). Pearson Education India.
2. Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of Organizational Behavior*. (10th edition) Pearson.
3. Luthans, F. (2017). *Organisational Behavior-An evidence based approach*. (12th edition) McGraw-Hill Education,
4. Pareek, U. (2014). *Understanding Organisational Behavior*. (4th edition) Oxford University Press.
5. Robbins, S. T., Judge, T. A. (2019). *Essentials of Organizational Behaviour*. (18th edition) Pearson.
6. Singh, A. K., & Singh, (2007) *B. P. Organisational Behavior*. New Delhi: Excel Books Pvt. Ltd.
7. Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition). India: Pearson.
8. Prasad, L. M. (2021). *Organizational Behaviour*. Sultan Chand and Sons.

SKILL ENHANCEMENT COURSE (SEC)

NAME OF THE PAPER (CODE) : E-COMMERCE (COS 2)
Number of Credits : 02
Number of Hours Lecture : 30

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **E-Commerce**:

CO 1:	To acquaint the learners to become familiar with the mechanism for conducting business transactions through electronic means
CO 2:	To learn about various sections of the IT Act 2000 and Cyber crimes
CO 3:	To enable the learners to be acquainted about E-Payment systems and Online business transactions

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction to E-Commerce	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online types of E-Commerce, e-commerce business models, Technology used in E-commerce, The dynamics of world wide web and internet, Security and Encryption: Need and concepts, the e-commerce security environment, security threats in the E-commerce environment, technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients	CSO 1.1: To define E-Commerce (K) CSO 1.2: To understand the nature and concepts, of E-Commerce (U) COS 1.3: To learn about the advantages and disadvantages of transacting online CSO 1.4: To enumerate different types of E-Commerce and its different modules (K/U) CSO 1.5: To understand key elements of a business model and categorizing major E-commerce business models and forces behind e-commerce (U) CSO 1.6: To understand basic technologies used in E-Commerce, The dynamics of the World Wide Web (WWW) and the internet CSO 1.7: Designing, building and launching e-commerce website (K/U/A) CSO 1.8: A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website (U/A) CSO 1.9: To understand Security and Encryption, its Needs and concepts and the e-commerce security environment (K/U) CSO 1.10: To study and understand various security threats in the E-commerce environment	12	20	

		CSO 1.11: To ascertain technology solutions, Encryption, security channels of communication, protecting networks and protecting servers and clients			
UNIT 2 IT Act 2000 and Cyber Crimes	IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes	CSO 2.1: Studying and understanding the IT Act 2000 (K/U) CSO 2.2: Definitions under the ACT (K) CSO 2.3: To understand Digital signature, Electronic governance CSO 2.4: To Study on various section under the Act covering Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates (K/U) CSO 2.5: To explain Duties of subscribers and their responsibilities (K/U) CSO 2.6: To outline various Penalties and adjudication under the IT Act (K/U) CSO 2.7: To understand Appellate Tribunal, its powers and duties (K/U) CSO 2.8: TO identify various Offences and Cyber-crimes under the Act (K/U)	9	15	
UNIT 3 E-payment System and On- line Business Transactions	Models and methods of e-payments, payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments. E-commerce applications in various industries	CSO 3.1: To understand Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money) (K/U) CSO 3.2: To understand digital signatures (procedure, working and legal position) (U) CSO 3.3: To identify and understand payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting) (K/U/A) CSO 3.4: To outline various risks involved in e-payments CSO 3.5: To define and state the purpose of online business transaction (K) CSO 3.6: To understand E-commerce applications in	9	15	

		<p>various industries - banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career) (K/U/A)</p> <p>CSO 3.7: To understand more on auctions, online portal, online learning, publishing and entertainment (K/U/A)</p> <p>CSO 3.8: To draw focus and understand more on Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)</p>			
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Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver. (2019). *E-Commerce*, (14th edition). Pearson Education.
2. David Whiteley. (2000). *E-commerce: Strategy, Technology and Applications*, (1st edition). McGraw Hill Education
3. Bharat Bhaskar. (2013). *Electronic Commerce: Framework, Technology and Application*, (4th Ed.), McGraw Hill Education
4. PT Joseph. (2015). *E-Commerce: An Indian Perspective*, (5th edition). PHI Learning
5. KK Bajaj and Debjani Nag. (2017). *E-commerce*, (2nd edition). McGraw Hill Education
6. TN Chhabra. (2009). *E-Commerce*, (1st edition). Dhanpat Rai & Co.
7. Sushila Madan, E-Commerce, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

VALUE ADDITION COURSE (VAC)

NAME OF THE PAPER (CODE) : CONSUMER RIGHTS (VAC 2)
Number of Credits : 02
Number of Hours Lecture : 30

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Consumer Right:**

CO 1:	To help the students understand the right of consumers and their responsibilities
CO 2:	To help the students demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019
CO 3:	To make the students understand the process of filing, hearings and appeal and the legal provisions thereto
CO 4:	To help the students demonstrate the impact of standards on quality of products.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1: Introduction to Consumer Rights	Meaning of Consumer, Consumer Buying Process. Nature of markets; Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging - legal aspects. Quality and Standardization of products.	CSO 1.1: To define Consumer (K) CSO 1.2: To explain the consumer buying process (U) CSO 1.3: To enumerate the nature of markets (K) CSO 1.4: To define price in retail and wholesale, MRP, Fair price, labelling and packaging (K) CSO 1.5: To explain the provisions relating to price in retail and wholesale, MRP, Fair price, labelling and packaging (U) CSO 1.6: To discuss the legal provision of quality and standardization of products (U) CSO 1.7: To identify the symbols relating to quality and standardization of products (K)	10	16	
UNIT 2: The Consumer Protection Act, 2019	Genesis of the Consumer Protection law in India; Objectives and Basic concepts- Consumer goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, Rights of Consumer according to Consumer Protection Act, 2019.	CSO 2.1: To highlight the genesis of the Consumer Protection law in India (K) CSO 2.2: To state the objectives of consumer protection law (K) CSO 2.3: to define consumer goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, Rights of Consumer according to Consumer Protection Act, 2019. (K)	10	17	
UNIT 3: Grievance Redress	Who can File a Complaint? Grounds of Filing and Limitation	CSO 3.1: To discuss who can file a complaint (U)	10	17	

Mechanism under the CPA, 2019	Period, Procedure for Filing, Reliefs available, Appeal, offences and Penalties. Consumer protection council at central, state and district level.	CSO 3.2: To explain the grounds of filing a complaint and Limitation Period (U) CSO 3.3: To determine the procedure for filing (A) CSO 3.4: To discuss the reliefs available to the aggrieved party (U) CSO 3.5: To discuss the provision of appeal, offences and penalties under CPA, 2019 (U) CSO 3.6: To explain the constitution and composition of consumer protection council at central, state and district level (U)			
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Practical Exercise:

1. Talk to people in your community and find out what they do when they are dissatisfied with a product or service.
2. During the last two years observe the buying patterns of your family with respect to online and offline purchasing.
3. Share your experience with respect to infringement of any of the consumer rights.
4. Visit the www.ncdrc.nic.in and pick any two case judgments on deficiency in services, examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned Consumer Commission.
5. Observe the advertisements given by builders and verify whether they are registered under the RERA.
6. Visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
7. Identify products which is using ISI mark. Check whether it is genuine or fake
8. Identify the product categories for which standards are mandatory under the BIS.

Note: These are only suggestive exercises.

Suggested Readings:

1. Aggarwal, V. K. (2021). *Law of Consumer Protection*, (4th ed.), Bharat Law House, Delhi
2. Khanna, S R and Hanspal, Savita. (2020). *Consumer Affairs & Customer Care*, (1st ed.), VOICE Society (Regd.), Delhi.
3. Kapoor, Sheetal. (2021). *Consumer Affairs and Customer Care*, (1st ed.), Scholar Tech Press, Delhi Khanna,
4. Rao, Rajyalakshami. (2022). *Consumer is King*, Universal Law Publishing Company, Delhi
5. The Bureau of Indian Standards, 2016
6. The Consumer Protection Act, 2019
7. Real Estate (Regulation and Development) Act, 2016

Web Resources:

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in
- www.ncdrc.nic.in
- <https://ascionline.in>

E-book:

The Consumer Protection Act, 1986 Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. *Journal of Consumer Policy*. Vol. 25. No. pp 107 –123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. *Vikalpa*. Vol. 26. No. 2. pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. *Journal of Marketing*. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. *The Indian Journal of Commerce*. Vol.56. No.4. pp. 96-106
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. *BIMAQUEST*. Vol.11. pp.29-47.

Periodicals:

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad ‘Consumer Voice’, Published by VOICE Society, New Delhi.
3. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India. New Delhi.

Note: The Latest edition of text books and Acts should be used.

SEMESTER - III

DISCIPLINE SPECIFIC COURSES - DSC (MAJOR COURSES)

NAME OF THE PAPER (CODE)	: CORPORATE ACCOUNTING (COC 3.1)
Number of Credits	: 04
Number of Hours Lecture	: 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Corporate Accounting**:

CO 1:	To enable the students to explain the accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.
CO 2:	To facilitate the students in valuation of Goodwill and Shares.
CO 3:	To aid the students in preparing financial statements of companies
CO 4:	To explain to the students the accounting for amalgamation and internal reconstruction of companies
CO 5:	To help the students in Preparing Consolidated Balance Sheet.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1. Accounting for Share Capital & Debentures	Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures	CSO 1.1: To explain the concepts and procedure of issue, forfeiture and reissue of forfeited shares (U) CSO 1.2: To discuss the concept & process of book building (U) CSO 1.3: To differentiate between issue of rights and bonus shares (A) CSO 1.4: To enumerate the provision of buying back of shares (K) CSO 1.5: To explain redemption of preference shares (U) CSO 1.6: To discuss issue and redemption of debentures	12	20	
UNIT 2. Valuation of Goodwill and Valuation of Shares	Concepts and calculation: simple problem only	CSO 2.1: To define goodwill (K) CSO 2.2: To explain the various methods of valuation of Goodwill (U) CSO 2.3: To calculate the values of goodwill using different methods (A) CSO 2.4: To explain the various methods of valuation of shares (U) CSO 2.5: To calculate the values of shares using different methods (A)	12	20	
UNIT 3. Financial Statements	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits	CSO 3.1: To state the format for presenting profit and loss account and balance sheet of corporate entities (K) CSO 3.2: To construct profit and loss account and balance sheet of corporate entities (A) CSO 3.3: To define fund (K)	16	27	

	Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.	CSO 3.4: To state the format for presenting cash flow statement as per Indian Accounting Standard (Ind- AS): 7. (K) CSO 3.5: To construct cash flow statement as per Indian Accounting Standard (Ind- AS): 7 (A)			
UNIT 4. Amalgamation and Internal reconstruction of Companies	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	CSO 4.1: To define amalgamation (K) CSO 4.2: To state the provisions for amalgamation as per Accounting Standard: 14 (ICAI) (K) CSO 4.3: To construct the journal entries for amalgamation as per Accounting Standard: 14 (ICAI)(A) CSO 4.4: To define internal reconstruction (K) CSO 4.5: To construct the journal entries for internal reconstruction (A)	10	17	
UNIT 5. Accounts of Holding Companies	Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).	CSO 5.1: To define holding companies(K) CSO 5.2: To define subsidiary companies(K) CSO 5.3: To state the provisions for preparing consolidated balance sheet with one subsidiary company (K) CSO 5.4: To construct consolidated balance sheet with one subsidiary company. (A)	10	16	

Suggested Readings:

1. J.R. Monga and Raj Bahadur. (2023). *Fundamentals of Corporate Accounting: Text & Assignments*. Scholar Tech Press.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. (2016). *Advanced Accounts*. Vol.-II. S. Chand & Co., NewDelhi.
3. S.N. Maheshwari, and S. K. Maheshwari. (2018). *Corporate Accounting*, (6th Ed). Vikas Publishing House, New Delhi.
4. Ashok Sehgal. (2011). *Fundamentals of Corporate Accounting*, (2nd Ed). Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal. (2012). *Corporate Accounting*, (3rd Ed). PHI Learning.
6. Jain, S.P. and K.L. Narang. (2018). *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal. (2023). *Corporate Accounting*, (10th Ed). Taxman Publication, New Delhi.
8. P. C. Tulsian and Bharat Tulsian. (2016). *Corporate Accounting*, S. Chand Publication.
9. A. Mukherjee and M. Hanif. (2017). *Corporate Accounting*, (2nd Ed). McGraw Hill Education
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

NAME OF THE PAPER (CODE) : BUSINESS MATHEMATICS (COC 3.2)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Business Mathematics:**

CO 1:	To make the students understand the basic concepts of number System and logarithms
CO 2:	To make the students understand the application of equations in solving business problems.
CO 3:	To make the students understand the concept of Set Theory, Arithmetic and Geometric progression and Permutation & Combination and construct logical application of these concepts.
CO 4:	To create awareness and understanding amongst the students the application of matrices and determinants in solving business and economic problems.
CO 5:	To enable the students in applying the concept of simple and compound interest, percentage, ratio and proportion in day to day life.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit 1: Number System and Logarithms	Introduction: Meaning, natural numbers, even and odd numbers, integers, prime numbers, rational and irrational numbers, real number, HCF and LCM (Simple Problems). Logarithms – laws of Logarithms – Common logarithms application of log table for simplification.	CSO 1.1: To Define and comprehend the concept of natural numbers (K) CSO 1.2: To differentiate between even and odd numbers and perform basic operation with them (U/A) CSO 1.3: To explore integers and their properties, including addition, subtraction, multiplication and division (K/U) CSO 1.4: To identify prime numbers and composite numbers. (K/U) CSO 1.5: To explain and perform basic operations with rational and irrational numbers. (U/A) CSO 1.6: To define real numbers and their classification. (K) CSO 1.7: To calculate HCF and LCM (A) CSO 1.8: To define the Laws of Logarithms (K) CSO 1.9: To apply logarithms to solve equations. (A) CSO 1.10: To explain and understand the use of log tables for simplification and computation. (U/A)	10	17	

<p>Unit 2: Theory of Equations</p>	<p>Introduction – meaning, types of Equations, Linear Equations and Simultaneous Equations (only two variables), Elimination and substitution methods only. Quadratic Equation – Factorization and Formula Method. Simple problems on application of equations to business.</p>	<p>CSO 2.1: To define the concept of equations (K) CSO 2.2: To Identify and classify the different types of Equations (U) CSO 2.3: To discuss Linear Equations and Simultaneous Equations with two variables. (U) CSO 2.4: To solve linear and Simultaneous equations using elimination and substitution methods (A) CSO 2.5: To define Quadratic Equation and their general form (K) CSO 2.6: To Understand the methods of solving quadratic equation, including factorization and formula method (U) CSO 2.7: To apply the quadratic formula to find solutions for quadratic equations. (A) CSO 2.8: To facilitate the application of equations to business. (A)</p>	<p>12</p>	<p>20</p>	
<p>Unit 3: Sets Theory, Progression and Permutation & Combination.</p>	<p>Set Theory – Definition and types of sets, operation on sets – Union, intersection, disjoint, set difference and compliment; Simple applications of Venn Diagram. Progression - Arithmetic & geometric progression. Meaning and problems on permutation & combinations.</p>	<p>CSO 3.1: To define Set and basic terminology of Set Theory (K) CSO 3.2: To classify different types of sets (U) CSO 3.3: To explain and solve problems involving union, intersection, disjoint, set difference and compliment (U/A) CSO 3.4: To explain the applications of Venn Diagram (U) CSO 3.5: To define Progression (K) CSO 3.6: To discuss Arithmetic & geometric progression (U) CSO 3.7: To solve problems involving the nth term and sum of terms in AP and GP (A)</p>	<p>14</p>	<p>23</p>	

		<p>CSO 3.8: To define permutation & combinations (K)</p> <p>CSO 3.9: To calculate permutation & combinations (A)</p>			
<p>Unit 4: Matrices and Determinants</p>	<p>Definition, types and algebra of matrices. Properties of determinants, calculation of values of determinants up to third order. Inverse of a matrix, Adjoint of a matrix; Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule. Application of matrices to solution of simple business and economic problems.</p>	<p>CSO 4.1: To define Matrices and Determinants (K)</p> <p>CSO 4.2: To explain the types of matrices (U)</p> <p>CSO 4.3: To perform basic operations on matrices, including addition, subtraction and scalar multiplication. (U/A)</p> <p>CSO 4.4: To understand matrix multiplication and its properties. (U/A)</p> <p>CSO 4.5: To state the properties of determinants (K)</p> <p>CSO 4.6: To calculate the values of determinants up to third order (A)</p> <p>CSO 4.7: To define Inverse and adjoint of a matrix. (K)</p> <p>CSO 4.8: To understand the relationship between the inverse and adjoint of a matrix and compute the inverse of a matrix using various methods. (U/A)</p> <p>CSO 4.9: To apply matrix inversion method and Cramer's Rule to solve system of linear equation (A)</p> <p>CSO 4.10: To apply matrix algebra in solving simple business and economic problems (A)</p>	<p>14</p>	<p>23</p>	
<p>Unit 5: Commercial Arithmetic</p>	<p>Simple Interest, Compound Interest including yearly and half yearly calculations. Percentages – Definition, calculation of percentage. Ratios – Duplicate, Triplicate and Sub-duplicate of a ratio.</p>	<p>CSO 5.1: To explain the concept of Simple Interest, Compound Interest (K)</p> <p>CSO 5.2: To calculate Simple Interest and Compound Interest for both yearly and half yearly (A)</p>	<p>10</p>	<p>17</p>	

	Proportions: third, fourth and inverse proportion.	<p>CSO 5.3: To define percentages and understand their representation. (K/U)</p> <p>CSO 5.4: To calculate percentage (A)</p> <p>CSO 5.5: To define ratios (K)</p> <p>CSO 5.6: To explore and understand Duplicate, Triplicate and Sub-duplicate of a ratio (U)</p> <p>CSO 5.7: To define Proportions and their application in solving mathematical problems. (K)</p> <p>CSO 5.8: To evaluate problems involving third, fourth and inverse proportion (A)</p>			
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Suggested Readings:

1. D.C. Sancheti & V.K. Kapoor. (2011). *Business Mathematics*, Sultan Chand & Sons.
2. R.S Bhardwaj. (2007). *Mathematics for Economics and Business*, Excel Book India.
3. R.G.D. Allen. (2014). *Mathematical Analysis for Economists*, Trinity Press.
4. Frank Ayres Jr. (1963). *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance* (2nd Ed), McGraw Hill Education.
5. E.T. Dowling. (2000). *Introduction to Mathematical Economics, Schaum's Outlines Series*. (3rd Ed), McGraw Hill Education.
6. F.M. Wikes. (1998). *Mathematics for Business, Finance and Economics* (2nd Ed), Cengage Learning EMEA.
7. J.K. Thukral. (2020). *Mathematics for Business Studies*. Scholar Tech Press
8. Q. Zameeruddin, V.K. Khanna & S.K. Bhambri. (2009). *Business Mathematics* (2nd Ed), Vikas Publishers.
9. R.S. Soni. (2013). *Business Mathematics*. Ane Books, New Delhi.
10. J.K. Singh. (2017). *Business Mathematics* (3rd Ed), Himalaya Publishing House.
11. Dr. Padmalochan Hazarika. (2016). *Business Mathematics*, S. Chand & Company

NAME OF THE PAPER (CODE) : MANAGEMENT PRINCIPLES AND APPLICATIONS (COC 3.3)

Number of Credits : 04

Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Management Principles and Applications**:

CO 1:	To make the students understand and identify the different theories of organizations, which are relevant in the present context
CO 2:	To facilitate the students in designing and preparing plans for the attainment of organizational goals
CO 3:	To help the students understand the different types of authority and chose the best one in the present context
CO 4:	To enable the students to compare and chose the different types of motivation factors and leadership styles
CO 5:	To help the students choose the best controlling techniques for better productivity of an organisation

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit 1: Introduction to Management	Meaning and Definition of Management – Nature and Characteristics of Management – Scope of Management – Levels of Management - Administration Vs. Management – Functions of Management Evolution of Management thought: Classical (Fayal’s principles of management; Taylor’s scientific management), Neoclassical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).	CSO 1.1: to define Management (K) CSO 1.2: to explain the nature and characteristics of management (U) CSO 1.3: To enumerate the levels of management (K) CSO 1.4: To differentiate between Administration and Management (A) CSO 1.5: To explain the functions of management (U) CSO 1.6: To discuss the evolution of Management thought (U)	13	22	
Unit 2 Planning	Planning: Meaning and Definition – Characteristics of Planning, Importance and Benefits of Planning – Steps in planning – Types of Planning – Limitations of Planning. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix,	CSO 2.1: To define planning (K) CSO 2.2: To discuss characteristics, importance and benefits of Planning (U) CSO 2.3: To identify the steps involved in planning (K) CSO 2.4: To assess the different types of planning (A)	13	22	

	<p>Competitor Analysis), Business environment; Concept and Components Decision-making – concept, importance; Committee and Group Decision-making Process.</p>	<p>CSO 2.5: To identify the limitations of planning (K) CSO 2.6: To explain the concept of business environment (U) CSO 2.7: To identify the components business environment (K) CSO 2.8: To explain environmental analysis and diagnosis (U) CSO 2.9: To assess the different techniques of environmental analysis and diagnosis (A) CSO 2.10: To define decision-making (K) CSO 2.11: To explain the importance of decision making (U) CSO 2.12: To discuss the decision-making Process (U) CSO 2.13: To explain decision making in Committee and Group</p>			
<p>Unit 3: Organizing, Staffing and Communication.</p>	<p>Meaning, Concept and Process of organizing – An overview- Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority. Formal and Informal Structure; Principles of Organising; Network Organisation Structure. <i>Staffing:</i> Concept of staffing, staffing process. <i>Communication:</i> Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication</p>	<p>CSO 3.1: to define organizing (K)) CSO 3.2: To explain the process of organizing (U) CSO 3.3: To explain span of management (U) CSO 3.4: To assess different types of authority (A) CSO 3.5: To define decentralisation (K) CSO 3.6: To explain delegation of authority (U) CSO 3.7: To differentiate between formal and informal structure (A) CSO 3.8: To define staffing (K) CSO 3.9: To explain staffing process (U) CSO 3.10: To explain the concept and purpose of communication (U)</p>	13	22	

		<p>CSO 3.11: To distinguish between oral and written communication. (A)</p> <p>CSO 3.12: To assess formal and informal communication networks (A)</p> <p>CSO 3.13: TO identify barriers to communication (A)</p> <p>CSO 3.14: To identify ways to overcoming barriers to communication (A)</p>			
Unit 4: Motivation and Leadership.	<p><i>Motivation:</i> Concept, Importance, extrinsic and intrinsic motivation; Major Motivation Theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory, Porter's Lawer Model, McClelland Need Achievement Theory and Equity Theory.</p> <p><i>Leadership:</i> Concept, Importance, Major Theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid Theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.</p>	<p>CSO 4.1: To define motivation (K)</p> <p>CSO 4.2: to explain the importance of motivation (U)</p> <p>CSO 4.3: To differentiate extrinsic and intrinsic motivation (U)</p> <p>CSO 4.4: To explain the major motivation theories (U)</p> <p>CSO 4.5: To define leadership (K)</p> <p>CSO 4.6: To discuss the importance of leadership (U)</p> <p>CSO 4.7: To evaluate major theories of leadership (A)</p>	13	22	
Unit 5: Control	<p>a. <i>Control:</i> Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.</p> <p>b. Major Techniques of control</p>	<p>CSO 5.1: To define control (K)</p> <p>CSO 5.2: To explain the process of control (U)</p> <p>CSO 5.3: To explain the limitations of control (U)</p> <p>CSO 5.4: to discuss the principles of effective control (U)</p> <p>CSO 5.5: to assess the major techniques of control (A)</p> <p>CSO 5.6: To discuss the major Techniques of control (U)</p>	8	12	

Suggested Readings:

1. Harold Koontz and Heinz Weihrich. (2012). *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal. (2009). *Fundamentals of Management: Essential Concepts and Applications* (6th Ed), Pearson Education.
3. George Terry. (1982). *Principles of Management*, Richard D. Irwin
4. James A. F., R. E. Freeman, Gilbert and R Nambudiri. (2018). *Management* (5th Ed), Pearson Education;
5. James H. Donnelly, James L. Gibson and J. Ivancevich. (1997). *Fundamentals of Management* (10th Ed), McGraw-Hill Education.
6. B.P. Singh and A.K. Singh. (2002). *Essentials of Management*, Excel Books
7. Griffin. (2009). *Management: Principles and Application*, Cengage Learning
8. Robert Kreitner. (2010). *Management Theory and Application*, Cengage Learning
9. T.N. Chhabra and M.S. Chhabra. (2020). *Management: Principles and Application*, Sun India Publications
10. Peter F Drucker. (2006). *Practice of Management*, Mercury Books, London
11. P.C. Tripathi, P.N. Reddy & A. Bajpai. (2021). *Principles of Management* (7th Ed), McGraw-Hill Education.
12. Prasad L.M. (2019). *Principles and Practice of Management*, Sultan Chand and Sons, New Delhi

INTER-DISCIPLINARY MINOR PAPER (IDM)

NAME OF THE PAPER (CODE) : BUSINESS LAW (COM 3)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Business Law**:

CO 1:	To help the students understand the basic concepts of contract for the formation of contract.
CO 2:	To make the students aware of the concept of contract of sales and the laws governing sale.
CO 3:	To help the students understand the nature and law governing partnership.
CO 4:	To create an understanding on the various concept of negotiable instrument.
CO 5:	To assist the students, attain knowledge on consumer protection and help them create an awareness on consumer rights.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit& Title	Unit Contents	Course Specific Objective (CSOs)	Lecture Hours	Marks	Los
UNIT 1 The Indian Contract Act, 1872.	Contract: meaning, characteristics and kinds; Essentials of a valid contract, consideration; Void agreements; Discharge of a contract- modes of discharge; Bailment, Pledge, Agency of contract	CSO 1.1: To define the meaning of contract. (K) CSO 1.2: To discuss the characteristics of contract. (U) CSO1.3: To illustrate the essentials of a valid contract. (A) CSO 1.4: To define the meaning of consideration. (K) CSO 1.5: To evaluate the void agreements. (A) CSO (1.6): To analyse the discharge of contract and the modes of discharge. (A) CSO 1.7: To characterise the meaning of bailment. (U) CSO 1.8: To describe the meaning of pledge. (K) CSO1.9: To define the meaning of agency. (K)	12	20	
UNIT 2 The Sales of Goods Act 1930.	Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties; Essentials of a contract of sale; Goods: meaning and types; price: meaning and types; Unpaid seller- meaning, rights of an unpaid seller against the goods and the buyer.	CSO 2.1: To define the term contract of sale (K) CSO 2.2: To differentiate between sale and agreement to sell. (U) CSO 2.3: To discuss the conditions and warranties of a contract. (U) CSO 2.4: To analyse the essentials of contract of sale. (A)	12	20	

		<p>CSO 2.5: To define the meaning of goods. (K) CSO 2.6: To discuss the types of goods. (U) CSO 2.7: To define the meaning of price. (K) CSO 2.8: To discuss the types of prices. (U) CSO 2.9: To describe the meaning of unpaid seller. (K) CSO 2.10: To analyse the rights of unpaid seller against the goods and the buyer. (A)</p>			
UNIT 3 Partnership Laws	<p>A) THE PARTNERSHIP ACT, 1932: Nature and characteristics of partnership; Registration of a partnership firm; Types of partners; Partnership deed; Rights and duties of partners; Dissolution and modes of dissolution</p> <p>B) THE LIMITED LIABILITY PARTNERSHIP ACT, 2008 Salient features of LLP; Difference between LLP and Partnership, LLP and Company; LLP agreement</p>	<p>CSO 3.1: To define the meaning of partnership. (K) CSO 3.2: to discuss the characteristics of partnership. (U) CSO 3.2: To analyse the registration of partnership during the process of incorporation. (A) CSO 3.3: To illustrate the types partners. (A) CSO 3.4: To define the term partnership deed. (K) CSO 3.5: To analyse the rights and duties of partners. (A) CSO 3.6: To describe the term dissolution of partnership. (K) CSO 3.7: To analyse the modes of dissolution. (A) CSO 3.8: To define the term limited liability partnership. (K) CSO 3.9: To discuss the features of LLP. (U) CSO 3.10: To characterise the difference between LLP and Partnership. (U) CSO 3.11: To characterise the difference between LLP and Company. (U) CSO 3.12: To explain the LLP agreement. (U)</p>	13	22	
UNIT 4 The Negotiable	<p>Meaning, characteristics, types of negotiable instruments; Holder and holder in due course;</p>	<p>CSO 4.1: To define the meaning of negotiable instrument. (K)</p>	13	22	

Instruments Act, 1881.	Cheques: parties to a cheque, essentials of a valid cheque; Crossing of a cheque: meaning and types.	CSO 4.2: To discuss the characteristics of negotiable instrument. (U) CSO 4.3: To analyse the types of NI. (A) CSO 4.4: To define the term holder. (K) CSO 4.5: To define the term holder in due course. (K) CSO 4.6: To analyse holder and holder in due course. (A) CSO 4.7: To define the term cheque. (K) CSO 4.8: To discuss the parties to a cheque. (U) CSO 4.9: To illustrate the essentials of a valid cheque. (A) CSO 4.10: To define the term crossing of a cheque. (K) CSO 4.11: To analyse the types of a crossing of a cheque. (A)			
UNIT 5 Consumer Protection Act, 2019.	Meaning, features; Rights of consumers; grievances redressal machinery; Competition Act, 2002; MRTP Act; Foreign Exchange management Act, 2002.	CSO 5.1: To define the term consumer. (K) CSO 5.2: To explain the Consumer Protection Act. (U) CSO 5.3: To analyse the rights of consumers. (A) CSO 5.4: To apply the consumer redressal machinery. (A) CSO 5.5: To discuss the Competition Act 2002. (U) CSO 5.6: To explain the MRTP Act. (U) CSO 5.7: To discuss the Foreign Exchange Management Act 2002. (U) CSO 5.8: To differentiate Competition Act and MRTP Act. (U) CSO 5.9: To analyse the Consumer Protection Act 2019. (A)	10	16	

Suggested Readings:

1. N.D. Kapoor. (2020). *Business law*. Sultan Chand and son's publisher.
2. P.C. Tulsian. (2000). *Business Law*, McGraw Hill Publisher.
3. N.D. Kapoor. (2002). *Elements of Business Law*, Sultan Chand publisher.
4. M.C. Kuchhal and Vivek Kuchhal. (2023). *Business law*, Sultan Chand Publisher
5. Avtar Singh. (2018). *Company law*, Eastern book company publisher.

SKILL ENHANCEMENT COURSE (SEC)

NAME OF THE PAPER (CODE) : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (COS 3)

Number of Credits : 02

Number of Hours Lecture : 30

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Office Management and Secretarial Practice**:

CO 1:	To inculcate and create interest among the students in understanding of Office and Office Management.
CO 2:	To aid the students in understanding about Mail and Mailing Procedures.
CO 3:	To make the students aware of Modern Office Equipments.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	Los
UNIT 1 Office and Office Management	Meaning of office; functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, weeding of old records, meaning and need for indexing, various types of indexing. Role of Secretary: Definition; appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary;	CSO 1.1: to explain the Meaning of office (U) CSO 1.2: to explain functions of office – primary and administrative management functions (U) CSO 1.3: to explain importance of office(U) CSO 1.4: to explain duties of the office manager (U) CSO 1.5: to explain qualities and essential qualifications of an office manager (U) CSO 1.6: to explain the meaning and importance of Filing and Indexing (U) CSO 1.7: to explain the essentials of good filing (U) CSO 1.8: to explain centralized vs. decentralized filing(U) CSO 1.9: to explain the system of classification (U) CSO 1.10: to explain the methods of filing(U) CSO 1.11: to explain the filing equipment(U) CSO 1.12: to explain the Weeding of old records (U)	10	16	

		<p>CSO 1.13: to explain the meaning and need for indexing(U)</p> <p>CSO 1.14: to explain the various types of indexing(U)</p> <p>CSO 1.15: to explain the Definition of a secretary(U)</p> <p>CSO 1.16: to explain the Role of Secretary(U)</p> <p>CSO 1.17: to explain the Appointment(U)</p> <p>CSO 1.18: to explain the Duties and Responsibilities of a Personal Secretary(U)</p> <p>CSO 1.19: to explain the Qualifications for appointment as Personal Secretary(U)</p>			
UNIT 2 Mail and Mailing Procedures	<p>Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email; inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch. Forms and Stationery: Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential</p>	<p>CSO 2.1: to explain the Mailing Procedures – meaning and importance of mail(U)</p> <p>CSO 2.2: to explain the centralization of mail handling work(U)</p> <p>CSO 2.3: to explain the advantages(U)</p> <p>CSO 2.4: to explain the room equipment and accessories(U)</p> <p>CSO 2.5: to explain the process of sorting tables and rack(U)</p> <p>CSO 2.6: to explain letter opener, time and date stamps, postal franking machine(U)</p> <p>CSO 2.7: to explain the addressing machine, mailing scales, mailing through post, courier(U)</p> <p>CSO 2.8: to explain the process of email, appending files with email; inward and outward mail – receiving, sorting, opening, recording(U)</p> <p>CSO 2.9: to explain the making, distributing, folding of letters sent(U)</p> <p>CSO 2.10: to explain the maintenance of peon book(U)</p> <p>CSO 2.11: to explain the dispatching, courier services, central receipt and dispatch(U)</p> <p>CSO 2.12: to explain the Forms and Stationery: Office Forms – introduction, meaning, importance of forms, advantages</p>	10	17	

	<p>requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.</p>	<p>of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control.</p> <p>CSO 2.13: to explain the Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery</p>			
<p>UNIT 3 Modern Office Equipments</p>	<p>Modern Office Equipment – introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids. Consumables/ Stock register and Asset register; procedure for disposal of records and assets. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting; Agenda and Minutes of Meeting. Drafting, fax-messages, email; maintenance of appointment diary.</p>	<p>CSO 3.1: to explain Modern Office Equipment – introduction, meaning and Importance of office automation(U)</p> <p>CSO 3.2: to explain objectives of office mechanization, advantages, disadvantages, factors determining office mechanization(U)</p> <p>CSO 3.3: to explain Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids(U)</p> <p>CSO 3.4: to explain Consumables/ Stock register and Asset register; procedure for disposal of records and assets(U)</p> <p>CSO 3.5: to explain the Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting(U)</p> <p>CSO 3.6: to explain Agenda and Minutes of Meeting(U)</p> <p>CSO 3.7: to explain Drafting(U)</p> <p>CSO 3.8: to explain fax-messages, email(U)</p> <p>CSO 3.9: to explain the maintenance of appointment diary(U)</p>	<p>10</p>	<p>17</p>	

Suggested Readings:

1. Bhatia, R.C. (2019). *Principles of Office Management*, Lotus Press, New Delhi.
2. Leffingwell and Robbinson. (2007). *Text book of Office Management*, Tata McGraw-Hill.
3. Terry, George R. (2011). *Office Management and Control*, R.D. Irwin
4. Ghosh, Evam Aggarwal. (2020). *Karyalaya Prabandh*, Sultan Chand & Sons.
5. Duggal, B. (2015). *Office Management and Commercial Correspondence*, Kitab Mahal.

Note: Latest edition of text books may be used.

SEMESTER - IV

DISCIPLINE SPECIFIC COURSES - DSC (MAJOR COURSES)

NAME OF THE PAPER (CODE)	: COST ACCOUNTING (COC 4.1)
Number of Credits	: 04
Number of Hours Lecture	: 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Cost Accounting**:

CO 1:	To introduce learners to Cost Accounting, its relation and difference to Financial Accounting
CO 2:	To enable the learners to understand about Elements of Cost in relation to control of Material and Labour
CO 3:	To enable the learners to understand about the elements of Cost in relation to control of Overheads
CO 4:	To introduce the learners to the different Methods of Costing
CO 5:	To teach about the Book-keeping methods used in Cost Accounting

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction to Cost Accounting	Meaning, objective and advantage of Cost Accounting; Difference between Cost Accounting and Financial Accounting; Cost Concepts and Classifications; Elements of Cost; Installation of a costing system; Role of a cost Accountant in an organisation. Preparation of Cost Sheet.	CSO 1.1: To define Cost Accounting, its objectives and advantages (K) CSO 1.2: To understand the difference and relation between Cost Accounting and Financial Accounting (U) CSO 1.3: To study the limitations of Financial Accounting. CSO 1.4: To identify different Cost concepts and Cost classifications (K) CSO 1.5: To understand different Elements of Cost (U) CSO 1.6: To develop and understand the installation of a good costing system (U/A) CSO 1.7: To understand the role of a Cost Accountant in an organisation (U)	10	18	

		<p>CSO 1.8: To enumerate and understand different Cost concepts (K/U)</p> <p>CSO 1.9: Preparation of Cost Sheet/Statement of Cost and Profit (U/A)</p>			
<p>UNIT 2</p> <p>Elements of Cost: Material and Labour</p>	<p>a. Materials: Material/ Inventory Control techniques; Accounting and control of Purchases, storage and issue of Materials; Methods of Pricing of Materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses</p> <p>b. Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.</p>	<p>CSO 2.1: To distinguish different types of materials (K/U)</p> <p>CSO 2.2: To understand materials and inventory and its control (U)</p> <p>CSO 2.3: To understand the work and responsibilities of Purchase Department (U)</p> <p>CSO 2.4: To understand techniques of Stores control (U)</p> <p>CSO 2.5: To identify different material/inventory control techniques (K)</p> <p>CSO 2.6: Application of different methods of Materials issues – FIFO, LIFO, Weighted Average, Replacement, etc. (A)</p> <p>CSO 2.7: To study and classify different types of Labour cost (K/U)</p> <p>CSO 2.8: To understand Time-Keeping and various methods of time-keeping (U/A)</p> <p>CSO 2.9: To understand Systems of wage payment (U)</p> <p>CSO 2.10: To understand Piece rate system and its various methods (U/A)</p> <p>CSO 2.11: To study various incentives and bonus schemes (K/A)</p>	14	22	

<p>UNIT 3</p> <p>Elements of Cost Overheads</p>	<p>Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.</p>	<p>CSO 3.1: To define overheads and different steps involved in overhead accounting (K/U) CSO 3.2: To study the Functional-wise, Behaviour-wise and Element-wise classification of Overheads (K/U) CSO 3.3: To understand the control of Overheads (U) CSO 3.4: Determination of Degree of Variability of Expenses (U/A) CSO 3.5: Applying codification of overheads (A) CSO 3.6: Understanding Cost Allocation, Apportionment and Absorption of overheads (U) CSO 3.7: To explain Under and over absorption of overheads CSO 3.8: Treatment of certain items in costing- interest on capital, packing expenses, bad debts, research and development expenses. (A) CSO 3.9: Learning Activity based cost Allocation (A)</p>	<p>12</p>	<p>20</p>	
<p>UNIT 4</p> <p>Methods of Costing</p>	<p>Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).</p>	<p>CSO 4.1: To Enumerate different methods of Costing (K) CSO 4.2: Features, Objectives, advantages and disadvantages of Job Order Costing (K/U) CSO 4.3: Application of Job Order Costing (A) CSO 4.4: Understanding Batch Costing and industries where it is applied (A/U) CSO 4.5: Defining Contract Costing and its comparison with Contract costing (K/U) CSO 4.6: Application of Contract Costing (A) CSO 4.7: Understanding Process Costing, features, advantages and disadvantages and the fundamental principles. (K/U) CSO 4.8: Application of Process Costing (A)</p>	<p>14</p>	<p>22</p>	

		<p>CSO 4.9: Understanding Service costing and industries where it is applied (K/U)</p> <p>CSO 4.10: Application of Service Costing in relation to transport industries (A)</p>			
<p>UNIT 5</p> <p>Book Keeping in Cost Accounting</p>	<p>Integral and non-integral systems; Reconciliation of cost and financial accounts</p>	<p>CSO 5.1: Understanding book-keeping in Cost Accounting (U)</p> <p>CSO 5.2: To define and understand Integral and Non-integral systems of Accounting (K/U)</p> <p>CSO 5.3: To Understand Reconciliation of Cost and Financial Account, its importance and the need for reconciliation (K/U)</p> <p>CSO 5.4: Understanding items that are included and excluded in both Cost accounts and Financial Accounts (K/U)</p> <p>CSO 5.5: Preparation and Maintenance of Memorandum Reconciliation of Cost and Financial Accounts (A)</p>	10	18	

Suggested Reading:

1. Jain, S.P. and K.L. Narang. (2016). *Cost Accounting: Principles and Methods* (25th edition), Kalyani Publishers
2. Bhabatosh Banerjee. (2014). *Cost Accounting Theory and Practice* (13th edition), PHI Learning Private Limited.
3. Arora, M.N. (2021). *Cost Accounting – Principles and Practice* (13th Edition), Vikas Publishing House, New Delhi.
4. T.R. Sikka. (2003). *Fundamentals of Cost Accounting* (5th edition), Viva Books Private Limited.
5. C.T. Horngren, S.M. Datar, M.V. Rajan. (2017). *Cost Accounting: A Managerial Emphasis*, (16th edition) Pearson Education.
6. Drury, Colin. (2022). *Management and Cost Accounting* (10th Edition), Cengage Learning
7. Maheshwari, S.N. and S.N. Mittal. (2020). *Cost Accounting: Theory and Problems* (28th Edition), Shri Mahavir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

NAME OF THE PAPER (CODE) : BUSINESS STATISTICS (COC 4.2)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Business statistics**:

CO 1:	To help the students calculate the measure of central tendency and variation and also calculate mean and variance of discrete distribution.
CO 2:	To enable the students, calculate probabilities using normal binomial distribution.
CO 3:	To help the students apply correlation and regression analysis for estimation and inference.
CO 4:	To create an understanding on the various calculation on index numbers.
CO 5:	To assist the students, use statistical techniques to analyse and interpret the analysis of time series analysis.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objective (CSOs)	Lecture Hours	Marks	Los
UNIT 1 Statistical data and descriptive statistics	<p>a) Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data, Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling) Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.</p> <p>b) Measures of Central Tendency</p> <p>i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean.</p> <p>ii. Positional Averages; Mode and Median (and other partition values including quartiles, deciles, and percentiles)</p> <p>c) Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance</p> <p>d) Skewness: Meaning, Measurement using Karl Pearson and Bowley's measure.</p>	<p>CSO 1.1: To define the term statistical data (k)</p> <p>CSO 1.2: To discuss the nature and classification of data. (U)</p> <p>CSO 1.3: To discuss the types of samples. (U)</p> <p>CSO 1.4: To calculate the types of central tendency. (A)</p> <p>CSO 1.5: To calculate the measures of variation. (A)</p> <p>CSO 1.6: To calculate skewness. (A)</p>	14	22	

UNIT 2 Probability and probability distributions	a) Theory of Probability. Approaches to the calculation of probability; Addition and multiplication laws of probability. b) Probability distributions: i. Binomial distribution: Probability distribution function, Fitting of binomial distribution ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution iii. Normal distribution: Probability distribution function, Properties of normal curve.	CSO 2.1: To define the term probability. (K) CSO 2.2: To discuss the approach of probability. (U) CSO 2.3: To calculate the approaches to probability distribution. (A) CSO 2.4: To calculate the theory of probability. (A) CSO 2.5: To calculate binomial distribution. (A) CSO 2.6: To calculate Poisson distribution. (A) CSO 2.7: To calculate normal distribution. (A)	12	20	
UNIT 3 Simple correlation and Regression analysis	a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Pearson's co-efficient of correlation; calculation and properties. Rank Correlation b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Relationship between Correlation and Regression coefficients	CSO 3.1: To define the term correlation analysis. (k) CSO 3.2: To discuss the type of correlation. (U) CSO 3.3: To define Pearson's coefficient of correlation. (K) CSO 3.4: To calculate Pearson's coefficient of correlation. (A) CSO 3.5: To calculate the properties of correlation. (A) CSO 3.6: To calculate rank correlation. (A) CSO 3.7: To define the term regression analysis. (K) CSO 3.8: To discuss the principles of regression analysis. (U) CSO 3.9: To calculate least squares. (A) CSO 3.10: To draw regression lines. (A) CSO 3.11: To calculate regression equations and estimations. (A) CSO 3.12: To discuss the relationship between correlation and regression analysis. (U)	12	20	
UNIT 4 Index Numbers	Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite.	CSO 4.1: To define the term index numbers. (K) CSO 4.2: To construct index numbers. (A)	12	20	

	<p>Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing. Problems in the construction of index numbers; Construction of consumer price indices.</p>	<p>CSO 4.3: To calculate aggregative and average relatives. (A) CSO 4.4: To discuss the uses of index numbers. (U) CSO 4.5: To calculate simple and weighted average. (A) CSO 4.6: To calculate base shifting. (A) CSO 4.7: To calculate splicing of index numbers. (A) CSO 4.8: To examine the problems in the construction of index numbers. (A) CSO 4.9: To calculate the construction of consumer price indices. (A) CSO 4.10: To calculate the uses of index number. (A)</p>			
UNIT 5 Time Series Analysis	<p>Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, and Ratio-to-moving averages methods. Uses of Seasonal Indices</p>	<p>CSO 3.1: To define the term time series analysis. (K) CSO 3.2: To discuss the components of time series. (U) CSO 3.3: To calculate the additive and multiplicative model of time series analysis. (A) CSO 3.4: To examine fitting of a trend line. (A) CSO 3.5: To calculate moving average. (A) CSO 3.6: To calculate seasonal variations. (A) CSO 3.7: To calculate seasonal indices. (A) CSO 3.8: To discuss the uses of seasonal indices. (U)</p>	10	18	

Suggested Readings:

1. Levin, Richard, D.S. Rubin, S. Rastogi and H.M. Siddiqui. (1991). *Statistics for Management* (7th Ed), Pearson Education.
2. D.M. Levine, M.L. Berenson, T.C. Krehbiel, P.K. Viswanathan. (2017). *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. (1990). *Practical Business Statistics*. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. (2017). *Business Statistics*, Sultan Chand and Sons, New Delhi.
5. Vohra N. D. (2021). *Business Statistics*, McGraw Hill Education.

6. M.R. Spiegel, L.J. Stephens, N. Kumar. (2006). *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. (2023). *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams. (2005). *Statistics for Students of Economics and Business*, Cengage Learning.

NAME OF THE PAPER (CODE) : BANKING AND INSURANCE (COC 4.3)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Banking and Insurance**:

CO 1:	To make the students aware of banking and commercial banks.
CO 2:	To aid the students in the understanding of Cheques and Paying Banker.
CO 3:	To create an understanding among the students on Bank Lending.
CO 4:	To inculcate and create interest among students in the understanding of Internet Banking.
CO 5:	To make the students aware of Insurance.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	Los
UNIT 1 Introduction	Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks	CSO 1.1: to discuss the Origin of banking (U) CSO 1.2: To explain the definition of Banking (K) CSO 1.3: To discuss banker and customer relationship (U) CSO 1.4: To discuss General and special types of customers (U) CSO 1.5: To discuss the Types of deposits (U) CSO 1.6: To discuss the Origin and growth of commercial banks in India. (U) CSO 1.7: To discuss Financial Services offered by banks (U) CSO 1.8: To discuss the changing role of commercial banks(U) CSO 1.9: To discuss the types of banks (U)	12	20	
UNIT 2 Cheques and Paying Banker	Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	CSO 2.1: To explain the meaning of Crossing and endorsement. (U) CSO 2.2: To define Crossing and endorsement(K) CSO 2.3: To discuss the types of crossing(U) CSO 2.4: To discuss the rules of crossing(U) CSO 2.5: To explain the duties of Holder in Due Course (U)	12	20	

		<p>CSO 2.6: To explain the Statutory protection for holder in due course(U)</p> <p>CSO 2.7: To explain the duties of collecting banker(U)</p> <p>CSO 2.8: To explain the statutory protection for collecting banker. (U)</p> <p>CSO 2.9: To explain the concept of Negligence (U)</p>			
UNIT 3 Bank Lending	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.	<p>CSO 3.1: To explain the Principles of sound lending(U)</p> <p>CSO 3.2: To explain Secured advances(U)</p> <p>CSO 3.3: To explain Unsecured advances(U)</p> <p>CSO 3.4: To explain Secured vs. unsecured advances(U)</p> <p>CSO 3.5: To explain the Types of advances(U)</p> <p>CSO 3.6: To explain Advances against various securities(U)</p>	12	20	
UNIT 4 Internet Banking	Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments-, ATM Card/Biometric card, Debit/Credit card, Smart card, Electronic Fund Transfer System Electronic Credit and Debit Clearing: NEFT, RTGS, DNS, ECS (Credit/Debit), IMPS, VSAT, SWIFT Code. Features, advantages and limitations of E-money, Electronic purse, Digital Cash. Unified Payments Interface (UPI), GPay, Paytm, PhonePe, Amazon Pay, MobiKwik, Bharat Interface for Money (BHIM). Payment Gateways: PayPal, PayUMoney, CCAvenue, etc. Card Technologies,	<p>CSO 4.1: to explain the Meaning of internet banking (U)</p> <p>CSO 4.2: to explain the Benefits of internet banking (U)</p> <p>CSO 4.3: to explain Home banking (U)</p> <p>CSO 4.4: to explain Mobile banking (U)</p> <p>CSO 4.5: to explain Virtual banking (U)</p> <p>CSO 4.6: to explain E-payments-ATM Card/Biometric card, Debit/Credit card, Smart card (U)</p> <p>CSO 4.7: to explain Electronic Fund Transfer System Electronic Credit and Debit Clearing: NEFT, RTGS, DNS, ECS (Credit/Debit), IMPS, VSAT, SWIFT Code. (U)</p> <p>CSO 4.8: to explain the Features, advantages and limitations of E-money, Electronic purse, Digital Cash.</p> <p>CSO 4.9: to explain Unified Payments Interface (UPI), GPay, Paytm, PhonePe, Amazon Pay, MobiKwik, Bharat Interface for Money (BHIM). (U)</p> <p>CSO 4.10: to explain Payment Gateways: PayPal, PayUMoney, CCAvenue, etc. (U)</p>	12	20	

		CSO 4.11: to explain Card Technologies (U)			
UNIT 5 Insurance	Basic concept of risk, Types of business risk, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Types of insurance: Life and Non-life, Power, functions and Role of IRDA, Online Insurance	CSO 5.1: To explain the Basic concept of risk (U) CSO 5.2: To explain the Types of business risk(U) CSO 5.3: To explain the Basic principles of utmost good faith (U) CSO 5.4: To explain Indemnity (U) CSO 5.5: To explain the Economic function of risk (U) CSO 5.6: To explain the Proximate cause(U) CSO 5.7: To explain the Types of insurance: Life and Non-life (U) CSO 5.8: To discuss the Power, functions and Role of IRDA(U) CSO 5.9: To discuss Online Insurance (U)	12	20	

Practical Exercises: The learners are required to:

1. Understand the various electronic payments systems and their features through class presentations.
2. Analyze the E-banking scenario and trends in India through essay writing (with plagiarism report).
3. Evaluate the electronic fund transfer system related issues by visiting a bank and interacting with the bank staff and customers.
4. Assess the e-banking regulations by writing a report using relevant publications.
5. Suggest the measures for e-banking to make a secure payment mechanism using focused group discussions.

Suggested readings:

1. Agarwal, O.P. (2017). *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C. (2014). *Financial Services Banking and Insurance*, S.Chand
3. Varshney, P.N. (2022). *Banking Law and Practice*, Sultan Chand and Sons
4. Jyotsna Sethi and Nishwan Bhatia. (2023). *Elements of Banking and Insurance*, PHI Learning
5. Kaptan S.S. & Choubey N.S. (2003). *Indian Banking in Electronic Era*, Sarup & Sons.
6. Indian Institute of Banking and Finance. (2023). *Banking Regulations and Business laws*, macmillan Education, ISBN-13: 978-9356661196
7. <https://www.rbi.org.in/> • <https://www.iba.org.in/>

Note: Latest edition of text books may be used.

INTER-DISCIPLINARY MINOR PAPER (IDM)

NAME OF THE PAPER (CODE) : BANKING AND INSURANCE (COM 4)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Banking and Insurance**:

CO 1:	To understand the basic principles and development of banking in India.
CO 2:	To acquire fundamental knowledge of Cheques and Paying Banker.
CO 3:	To learn the knowledge relating to bank lending.
CO 4:	To acquire the knowledge relating to commonly used technologies in banking.
CO 5:	To understand the risk management in insurance and insurance mechanism.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents.	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit 1 Introduction To Banking	Origin of banking: definition, banker and customer relationship, general and special types of customers, types of deposits, Origin and growth of commercial banks in India. Financial Services special offered by banks, changing role of commercial banks, types of banks	CSO 1.1: To discuss the origin of banking in India. (U) CSO 1.2: To define the terms banker and customer. CSO 1.3: To explain the relationship between banker and customer. (U) CSO 1.4: To explain the types of customers and deposits. (U) CSO 1.5: To discuss the development and changing role of commercial banks in India. (U) CSO 1.6: To explain the type of bank and financial services provided by bank. (U)	12	20	
UNIT 2 Cheque And Paying Banker	Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	CSO 2.1: To define and explain the meaning of crossing and endorsement. (K/U) CSO 2.2 To discuss the types and rules of crossing. (U) CSO 2.3: To explain the duties, statutory protection in due course and for holder in due course. (U) CSO 2.4: to explain the concept of collecting bankers and negligence. (U)	12	20	
UNIT 3 Bank Lending	Principles of sound lending, secured vs. unsecured advances, Types of advances, Advances against various securities.	CSO 3.1: To discuss the principles of sound lending. (U) CSO 3.2: To differentiate between Secured vs. unsecured advances (A). CSO 3.3: To explain the Types of advances. (U) CSO 3.4 To discuss advances against various securities. (U)	10	16	

UNIT 4 Internet Banking	Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, electronic purse, Digital cash.	CSO 4.1: To explain the meaning and benefits of internet banking. (U) CSO 4.2: To bring out the meaning and differences of Types of advances. (K/A) CSO 4.3: To explain meaning of ATM Card/Biometric card, Debit/Credit card, Smart card. (U) CSO 4.4: To discuss the NEFT, RTGS, ECS (credit/debit), E-money, electronic purse, Digital cash. (U)	13	22	
UNIT 5 Insurance	Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance	CSO 5.1: To discuss the basic concepts of risk in insurance. (U) CSO 5.2: To explain the different types of business risk. (U) CSO 5.3: To examine the risk assessment and transfer in insurance. (A) CSO 5.4: To explain the basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution. (U) CSO 5.5: To discuss the two types of Insurance i.e., Life and Non-life, Re-insurance and bring out the differences. (U) CSO 5.6: To explain the concept of re-insurance. (U) CSO 5.7: To explain the risk and return relationship and need for coordination. (U) CSO 5.8: To describe Power, functions and Role of IRDA. (K) CSO 5.9: To explain the concept of online insurance. (U)	13	22	

Suggested readings:

1. Agarwal, O.P. (2022). *Banking and insurance*. Mumbai. Himalaya Publishing House Pvt. Ltd.
2. Satyadevi, C. (2014). *Financial Services: Banking and Insurance*. S. Chand.
3. Suneja, H.R. (1990). *Practical and Law of Banking*. Himalaya Publishing House.
4. Saxena, G. S. (2005). *Legal Aspects of Banking Operations*. Macmillan India Limited.
5. Jyotsna Sethi and Nishwan Bhatia. (2023). *Elements of Banking and Insurance*. (3rd Ed.). New Delhi. PHI Learning Pvt. Ltd.
6. Gupta, Sant et al. (2015). *Insurance Management*. New Delhi. Himalaya Publishing House Pvt. Ltd.

SKILL ENHANCEMENT COURSE (SEC)

NAME OF THE PAPER (CODE) : ENTREPRENEURSHIP (COS 4)
Number of Credits : 02
Number of Hours Lecture : 30

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Entrepreneurship**:

CO 1:	To make the students aware of entrepreneurship.
CO 2:	Entrepreneurship and Micro, Small and Medium Enterprises.
CO 3:	Sources of business ideas and tests of feasibility.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	Los
UNIT 1 Introduction	Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.	CSO 1.1: To explain the Meaning of entrepreneur and entrepreneurship (U) CSO 1.2: To explain the elements, determinants and importance of entrepreneurship (U) CSO 1.3: To explain the creative behavior of Entrepreneurship and creative response to the society' problems and at work (U) CSO 1.4: To explain the Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship (U)	10	16	
UNIT 2 Entrepreneurship and Micro, Small and Medium Enterprises	Concept of business groups and role of business houses and family business in India; Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial	CSO 2.1: To explain the Concept of business groups (U) CSO 2.2: To explain the role of business houses and family business in India (U) CSO 2.3: To explain the Public and private system of stimulation, support and	10	17	

	<p>accommodation, Role of industries/entrepreneur's associations and self-help groups, the concept, role and functions of business incubators, angel investors, venture capital and private equity fund.</p>	<p>sustainability of entrepreneurship (U) CSO 2.4: To explain the Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation (U) CSO 2.5: To explain the Role of industries/entrepreneur's associations and self-help groups (U) CSO 2.6: To explain the concept, role and functions of business incubators (U) CSO 2.7: To explain the concept, role and functions of angel investors (U) CSO 2.8: To explain the concept, role and functions of venture capital and private equity fund (U)</p>			
<p>UNIT 3 Sources of business ideas and tests of feasibility</p>	<p>Significance of writing the business plan/ project proposal; Contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions. Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems</p>	<p>CSO 3.1: to explain the Significance of writing the business plan/ project proposal (U) CSO 3.2: to explain the Contents of business plan/ project proposal (U) CSO 3.3: to discuss the Designing of business processes, location, layout, operation, planning & control (U) CSO 3.4: to explain the preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered) (U) CSO 3.5: to discuss Project submission/ presentation and appraisal thereof by</p>	<p>10</p>	<p>17</p>	

		<p>external agencies, such as financial/non-financial institutions (U)</p> <p>CSO 3.6: to explain the process of mobilising resources for start-up (U)</p> <p>CSO 3.7: to explain the Accommodation and utilities (U)</p> <p>CSO 3.8: to discuss the Preliminary contracts with the vendors, suppliers, bankers, principal customers (U)</p> <p>CSO 3.9: to explain the Basic start-up problems of a business (U)</p>			
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Suggested Readings:

1. Kuratko and Rao. (2012). *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Desai, Vasant. (2011). *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
3. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
4. SS Khanka. (2007). *Entrepreneurial Development*, S. Chand & Co, Delhi.
5. K Ramachandran. (2008). *Entrepreneurship Development*, McGraw-Hill Education.
6. SIDBI Reports on Small Scale Industries Sector. 2001

Note: Latest edition of text books may be used.

SEMESTER - V

NAME OF THE PAPER (CODE) : FINANCIAL MANAGEMENT (COC 5.1)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Financial Management**:

CO 1:	To familiarize the students with the principles and practices of Financial Management
CO 2:	To enable learners about the Capital Budgeting Process and Investment decisions and various methods of calculations
CO 3:	To enable the students to learn about the Cost of Capital and Financing Decisions and also application of such methods.
CO 4:	To determine the dividend decision and factors influencing those decisions
CO 5:	To understand the importance of working capital decisions

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction to Financial Management	Nature, scope and objective of Financial Management, Time value of money, Risk and return(including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities	CSO 1.1: To define Financial Management, its objectives, advantages, nature and scope of Financial Management (K/U) CSO 1.2: To understand the traditional and Modern approach to finance function (U) CSO 1.3: To study the Functional areas of Financial Management (U) CSO 1.4: To study and understand the concept of time value of money (K/U) CSO 1.5: Techniques of Time Value of money; Compounding and Discounting (K/U/A) CSO 1.6: Understanding Risk and return in the capital market; CAPM (U/A) CSO 1.7: Valuation concepts and models – Bonds and equities (U/A)	12	20	

<p>UNIT 2</p> <p>Investment Decisions</p>	<p>The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.</p>	<p>CSO 2.1: TO identify nature and importance of Investment decisions (U/A) CSO 2.2: The Capital budgeting process and its methods (U/A) CSO 2.3: To understand cash flow estimation (U) CSO 2.4: To evaluate different methods, viz. Payback Period method, Internal Rate of Return, Accounting Rate of Return, Profitability Index, Net Present Value (NPV) and Profitability Index (K/U/A) CSO 2.5: To understand Capital Budgeting under risk- Certainty Equivalent Approach and Risk-Adjusted Discount Rate. (U/A) CSO 2.6: Understanding the cause of risk and different types of risk (K/U)</p>	<p>12</p>	<p>20</p>	
<p>UNIT 3</p> <p>Financing Decisions</p>	<p>Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure</p>	<p>CSO 3.1: To define cost of capital (K/U) CSO 3.2: To understand meaning, concept, and significance of cost of capital (K/U) CSO 3.3: To compute the cost of capital and estimation of components of cost of capital(U/A) CSO 3.4: To understand Marginal cost of capital (U) CSO 3.5: Determination of cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. (U/A) CSO 3.6: Understanding Capital structure; Capitalisation, capital structure and Financial Structure (U) CSO 3.7: Forms/Patterns of Capital structure (K)</p>	<p>12</p>	<p>20</p>	

		<p>CSO 3.8: To study the different Theories of Capital Structure – Net Income Approach, Net Operating Income Approach, The Traditional Approach and Modigliani and Miller Approach (MM Hypothesis) (K/U/A)</p> <p>CSO 3.9: TO understand Operating and Financial Leverage</p> <p>CSO 3.10: To list and understand the different determinants of Capital structure.(K/U)</p>			
<p>UNIT 4</p> <p>Dividend Decisions</p>	<p>Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.</p>	<p>CSO 4.1: To Enumerate different methods of Costing (K)</p> <p>CSO 4.2: Features, Objectives, advantages and disadvantages of Job Order Costing (K/U)</p> <p>CSO 4.3: Application of Job Order Costing (A)</p> <p>CSO 4.4: Understanding Batch Costing and industries where it is applied (A/U)</p> <p>CSO 4.5: Defining Contract Costing and its comparison with Contract costing (K/U)</p> <p>CSO 4.6: Application of Contract Costing (A)</p> <p>CSO 4.7: Understanding Process Costing, features, advantages and disadvantages and the fundamental principles. (K/U)</p> <p>CSO 4.8: Application of Process Costing (A)</p> <p>CSO 4.9: Understanding Service costing and industries where it is applied (K/U)</p> <p>CSO 4.10: Application of Service Costing in relation to transport industries (A)</p>	12	20	

<p>UNIT 5</p> <p>Working Capital Decisions</p>	<p>Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.</p>	<p>CSO 5.1: Understanding book-keeping in Cost Accounting (U) CSO 5.2: To define and understand Integral and Non-integral systems of Accounting (K/U) CSO 5.3: To Understand Reconciliation of Cost and Financial Account, its importance and the need for reconciliation (K/U) CSO 5.4: Understanding items that are included and excluded in both Cost accounts and Financial Accounts (K/U) CSO 5.5: Preparation and Maintenance of Memorandum Reconciliation of Cost and Financial Accounts (A)</p>	<p>12</p>	<p>20</p>	
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Suggested Readings

1. James C. Van Horne and Sanjay Dhamija. (2011). *Financial Management and Policy*, (12th edition) Pearson Education
2. Levy H. and M. Sarnat. (1988). *Principles of Financial Management*. (New edition) Pearson Education
3. Brigham and Houston. (2021). *Fundamentals of Financial Management*, (14th edition) Cengage Learning
4. Khan and Jain. (2012). *Basic Financial Management*, (3rd edition) McGraw Hill Education
5. Prasanna Chandra. (2020). *Fundamentals of Financial Management*. (7th edition) McGraw Hill Education
6. Singh, J.K. (2002). *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. (2023). *Fundamentals of Financial Management*. (18th edition) Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. (2014). *Fundamentals of Financial Management*. (5th revised edition) Mayur Paper back, New Delhi.
9. Pandey, I.M. (2015). *Financial Management*. (11th edition) Vikas Publications.
10. Bhabatosh Banerjee. (2015). *Fundamentals of Financial Management*, (2nd edition) PHI Learning

Note: Latest edition of text books may be used.

NAME OF THE PAPER (CODE) : INCOME TAX LAW AND PRACTICE (COC 5.2)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Income Tax Law and Practice:**

CO 1:	To make the student understand the basic concepts, residential status of the assessee and incidence of tax.
CO 2:	To enable the students to learn and develop an understanding about various allowances and perquisites available under the head income from salaries
CO 3:	To make the students understand the concept of self-occupied and let-out property under the head income from house property
CO 4:	To aid the students in computing the income under the head profits and gains of business or profession, capital gains and income from other sources
CO 5:	To enable the students to compute total tax liability of an individual after allowing permissible deductions and exemptions
CO 6:	To facilitate the students in learning the procedure for filing return of income and TDS

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit 1: Introduction to Income tax	Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year gross total income, total income, structure to compute tax liability; Permanent Account Number (PAN). Residential status and tax incidence; Exempted income under section 10	<p>CSO 1.1: To define income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income. (K)</p> <p>CSO 1.2: To comprehend the concepts of person, assessee, assessment year and previous year in the context of Income tax (K)</p> <p>CSO 1.3: To discuss the structure to compute tax liability (U)</p> <p>CSO 1.4: To understand the steps involved in determining the tax liabilities of an individual (K/U)</p> <p>CSO 1.5: To define Permanent Account Number (PAN) (K)</p> <p>CSO 1.6: To explain the significance and purpose of PAN in the taxation system (U)</p> <p>CSO 1.7: To understand the process of abstaining and using PAN for tax related transactions. (K/U)</p> <p>CSO 1.8: To define residential status for tax purposes. (K)</p> <p>CSO 1.9: To determine residential status and tax incidence of an Individual for previous year (A)</p>	10	17	

		CSO 1.10: To enumerate exempted income under section 10 (K)			
Unit 2: Computation of Income under different heads-1	Computation of income under the head Salaries including various allowances and perquisites; Computation of Income from house property – self-occupied and let out property; unrealized rent.	CSO 2.1: To define the basic terms under the head Salaries (K) CSO 2.2: To identify and understand the components of salary, including basic salary, allowances and perquisites (U/A) CSO 2.3: To calculate taxable income from salary after considering exemptions and deductions. (A) CSO 2.4: To define the basic terms under the head Income from house property (K) CSO 2.5: To compute income under the head Income from house property in case of self-occupied and let out property. (A) CSO 2.6: To calculate taxable income from house property considering any unrealised rent situations. (A)	16	26	
Unit 3: Computation of Income under different heads-2	Computation of income from business or profession, expenses specified and disallowed while computing such income. Capital gains - Meaning of Capital assets, long term and short term capital gains; computation of capital gains. Computation of taxable income from other sources.	CSO 3.1: To enumerate the incomes from business or profession (K) CSO 3.2: To list out expenses specified and disallowed while computing income from business or profession (K) CSO 3.3: To calculate income from business or profession (A) CSO 3.4: To define capital assets, long term and short term capital gains (K) CSO 3.5: To compute capital gains (A) CSO 3.6: To list out taxable income from other sources (K) CSO 3.7: To compute taxable income from other sources. (A)	12	20	
Unit 4: Computation of Total Income and Tax Liability	Set-off and carry forward of losses; Permissible deductions under section 80C to 80 U; Rebates and reliefs; Computation of total income and Tax liability of an individual.	CSO 4.1: To explain the concept of set-off and carry forward of losses. (K) CSO 4.2: To understand the rules for setting off and carrying forward of losses (U) CSO 4.3: To enumerate list of items which are permissible for	12	20	

		deductions under section 80C to 80 U. (K) CSO 4.4: To explain the concept and rules of rebates and reliefs (U) CSO 4.5: To compute total income and Tax liability of an individual (A)			
Unit 5: Filing of Returns and Appeal	Filing of returns, E-filing of returns of income and TDS; Appeals and Appellate Authority	CSO 5.1: To define the process of filing income tax returns. (K) CSO 5.2: To understand the importance and legal obligations with filling of income tax returns. (U) CSO 5.3: To explain the concept of E-filing of returns, (U) CSO 5.4: To explain TDS (U) CSO 5.5: To define the concept of appeals in the context of income tax. (K) CSO 5.6: To explain the situations in which an individual can file an appeal and the procedure relating to appeals. (U) CSO 5.4: To explain the role and functions of the appellate authority (U)	10	17	

Suggested Readings:

1. V.K. Singhania and M. Singhania. (2023). *Students' Guide to Income Tax, University Edition* (69th Ed), Taxmann Publications Pvt. Ltd., New Delhi.
2. G. Ahuja and R. Gupta. (2023). *Systematic Approach to Income Tax* (49th Ed), Bharat Law House, Delhi.
3. CA. Raj K Agrawal, Handbook on Income Tax (AY 2023-24).
4. Dr. Vinod K. Singhania & Dr. Monica Sighania. (2023). *Students Guide to Income Tax including GST* (70th Ed), Taxmann Publications Private Limited.
5. N. Mittal. (2021). *Concept Building Approach to Income Tax Law & Practice* (3rd Ed), Cengage Learning India Pvt. Ltd., Delhi.

Additional Resources:

1. Income Tax Act 1961
2. www.incometaxindia.gov.in

Note: Latest edition of text books may be used.

NAME OF THE PAPER (CODE) : HUMAN RESOURCE MANAGEMENT (COC 5.3)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Human Resource Management:**

CO 1:	To acquaint the learners with the techniques and principles of human resource management
CO 2:	To acquaint about the process of acquisition of Human resource acquisition.
CO 3:	To enable the learners to understand various training methods and organizational development
CO 4:	To appraise the learners on the importance of appraisal and its techniques
CO 5:	To learn about employee maintenance, their safety, welfare and social security.

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction to Human Resource Management	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System	CSO 1.1: To define Human Resource Management (K) CSO 1.2: To study the history and evolution of HRM (K/U) CSO 1.3: To understand the concepts and Functions of HRM (U) CSO 1.4: Challenges of HR manager in today modern environment and understanding their core competencies (U) CSO 1.5: Understanding Human Resource Management vs Human Resource Development (U) CSO 1.6: Understanding workforce Diversity (K/U) CSO 1.7: To study about employee empowerment and its importance in employee and employer relationships (K/U) CSO 1.8: To understand the needs of downsizing in an organization (U) CSO 1.9: To study about Voluntary Retirement Schemes and its importance to organizations (U) CSO 1.10: To define Human Resource Information System (HRIS) (K) CSO 1.11: Understanding the efficient application of HRIS (U/A)	12	20	

<p>UNIT 2</p> <p>Acquisition of Human Resource</p>	<p>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 and induction</p>	<p>CSO 2.1: To define Human Resource Planning. (K) CSO 2.2: To understand the steps involved in Human Resource Planning (U) CSO 2.3: To understand The Qualitative and Quantitative aspects of Human Resource Planning (U/A) CSO 2.4: To define Job Analysis, Job Description and Job Specification (K) CSO 2.5: To study the steps involved in job analysis, Job description and Job analysis (K/U) CSO 2.6: To define and understand Recruitment (K) CSO 2.7: To analyse the different steps involved in recruitment process (A) CSO 2.8: To study the concept and different types/sources/stages of recruitment (U) CSO 2.9: Understanding selection of employees and the different steps/tests applied during the selection process (U/A) CSO 2.10: To understand the interview process and different levels of interview (U) CSO 2.11: To understand placement of employees and its importance (U) CSO 2.12: To explain the process of employee Orientation and induction in the organization (U)</p>	<p>12</p>	<p>20</p>
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<p>UNIT 3</p> <p>Training and Development</p>	<p>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; Career Development.</p>	<p>CSO 3.1: To define Training (K) CSO 3.2: To study and understand the feature, needs, importance and benefits of training (K/U) CSO 3.3: To ascertain the difference between training and development (U) CSO 3.4: To understand the effective and efficient ways in designing Training Programmes (U) CSO 3.5: To explore different types of training (A) CSO 3.6: To understand Specific and Competency-based training (U) CSO 3.7: To evaluate Training effectiveness (U) CSO 3.8: To understand Training process outsourcing (K/U) CSO 3.9: To understand Development/ organizational development (K/U) CSO 3.10: To define career development (K) CSO 3.11: To understand measures adopted for career development of employees (U)</p>	<p>12</p>	<p>20</p>	
<p>UNIT 4</p> <p>Performance Appraisal</p>	<p>Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.</p>	<p>CSO 4.1: To define Performance Appraisal (K) CSO 4.2: To understand different types of performance appraisal (K/U) CSO 4.3: To explain features, objectives and Importance/advantages of Performance Appraisal organization's as well as employees' perspective (K/U) CSO 4.4: To understand employee counseling and its needs (U) CSO 4.5: To understand roles and qualities of a counselor (U) CSO 4.6: Understanding the needs for Job changes, transfers and promotions (U)</p>	<p>12</p>	<p>20</p>	

		<p>CSO 4.7: To define Compensation and its impact on employees (K)</p> <p>CSO 4.8: To understand factors that affect compensation (K/U)</p> <p>CSO 4.9: Understanding the characteristics, objective, significance and advantages of Job evaluation (K/U)</p> <p>CSO 4.10: To understand wage payment systems and incentive plans (U)</p> <p>CSO 4.11: To understand performance linked compensation and bonus schemes (U)</p>			
<p>UNIT 5</p> <p>Maintenance</p>	<p>Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery</p>	<p>CSO 5.1: To understand Employee health and safety (U)</p> <p>CSO 5.2: To understand the importance of employee health and safety (U)</p> <p>CSO 5.3: To learn about the statutory provisions for employee safety in India (K)</p> <p>CSO 5.4: To indicate important elements of a comprehensive industrial health and safety program (K/U)</p> <p>CSO 5.5: To understand Employee welfare and social security (K/U)</p> <p>CSO 5.6: To study different types of social security benefits (K)</p> <p>CSO 5.7: To understand employer-employee relationships (K/U)</p> <p>CSO 5.8: Understanding employee grievance and redressal (U)</p> <p>CSO 5.9: To enumerate the cause of grievance and essentials of a good grievance procedure (K/U)</p> <p>CSO 5.10: Understanding industrial disputes and its causes (K/U)</p> <p>CSO 5.11: Measures to settlement of disputes (A)</p>	12	20	

Suggested Readings:

1. Gary Dessler. (2011). *A Framework for Human Resource Management* (6th Edition), Pearson Education.
2. Bohlander and Snell. (2010). *Principles of Human Resource Management* (15th Edition), Cengage Learning
3. Ivancevich, John M. (2013). *Human Resource Management* (12th Edition), McGraw Hill.
4. Robert L. Mathis and John H. Jackson. (2016). *Human Resource Management* (15th Edition), Cengage Learning.
5. TN Chhabra. (2004). *Human Resource Management* (5th Edition), DhanpatRai& Co., Delhi
6. Biswajeet Patttanayak. (2020). *Human Resource Management* (6th Edition,) PHI Learning

Note: Latest edition of text books may be used.

INTER-DISCIPLINARY MINOR PAPER (IDM)

NAME OF THE PAPER (CODE)	: INCOME TAX LAW AND PRACTICE (COM 5)
Number of Credits	: 04
Number of Hours Lecture	: 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Income Tax Law and Practice**:

CO 1:	To make the students understand the basic concepts of income, assessee, total income etc. and residential status of an individual.
CO 2:	To enable the students to learn how to compute the income under the head income from salary and house property
CO 3:	To make the students learn the basic and simple concepts of income under the head profits and gains of business or profession, capital gains and income from other sources
CO 4:	To enable the students understand how to set-off and carry forward of losses to subsequent years and Compute the total tax liability of an individual.
CO 5:	To facilitate the students in learning the procedure for filing return of income and TDS.

COURSE SPECIFIC OBJECTIVES (CSOS)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit 1: Introduction to Income Tax	Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, structure to compute tax liability; Permanent Account Number (PAN); Residential status and tax incidence of Individual only; Exempted income under section 10.	<p>CSO 1.1: To define income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income. (K)</p> <p>CSO 1.2: To comprehend the concepts of person, assessee, assessment year and previous year in the context of Income tax (K)</p> <p>CSO 1.3: To discuss the structure to compute tax liability of an individual (U)</p> <p>CSO 1.4: to define Permanent Account Number (PAN) (K)</p> <p>CSO 1.5: To explain the significance and purpose of PAN in the taxation system (U)</p> <p>CSO 1.6: To understand the process of abstaining and using PAN for tax related transactions. (K/U)</p> <p>CSO 1.7: To define residential status for tax purposes. (K)</p> <p>CSO 1.8: To determine residential status and tax incidence of an Individual only for previous year (A)</p>	10	17	

		CSO 1.9: To enumerate exempted income under section 10 (K)			
Unit 2: Computation of Income under different heads-1	Income from Salaries; Income from house property (Only Simple and basic concepts)	CSO 2.1: To define the basic terms under the head Salaries (K) CSO 2.2: To identify and understand the simple and basic components of salary, including basic salary, allowances and perquisites (U/A) CSO 2.3: To calculate taxable income from salary (A) CSO 2.4: To define the basic terms under the head Income from house property (K) CSO 2.5: To compute income under the head Income from house property in case of self-occupied and let out property. (only simple solutions)(A)	16	26	
Unit 3: Computation of Income under different heads-2	Profits and gains of business or profession; Capital gains; Income from other sources (Only Simple and basic concepts)	CSO 3.1: To define the basic concepts relating to profits and gains of business or profession; capital gains; income from other sources (K) CSO 3.2: To list out expenses specified and disallowed while computing income from business or profession (K) CSO 3.3: To explain the procedures in calculating profits and gains of business or profession; Capital gains; Income from other sources (U) CSO 3.4: To calculate income from Profit and gain of business or profession. (Only simple solution) (A) CSO 3.5: To compute capital gains and income from other sources (A)	12	20	
Unit 4: Computation of Total Income and Tax Liability	Set-off and carry forward of losses; Permissible deductions under section 80C to 80 U; Rebates and reliefs; Computation of total income	CSO 4.1: To explain the concept of set-off and carry forward of losses. (K) CSO 4.2: To understand the rules for setting off and	12	20	

	and Tax liability of an individual	<p>carrying forward of losses (U)</p> <p>CSO 4.3: To enumerate list of items which are permissible for deductions under section 80C to 80 U. (K)</p> <p>CSO 4.4: To explain the concept and rules of rebates and reliefs (U)</p> <p>CSO 4.5: To compute total income and Tax liability of an individual (A)</p>			
Unit 5: Filing of Returns and Appeal	Filing of returns, E-filing of returns of income and TDS; Appeals and Appellate Authority	<p>CSO 5.1: To define the process of filing income tax returns. (K)</p> <p>CSO 5.2: To understand the importance and legal obligations with filling of income tax returns. (U)</p> <p>CSO 5.3: To explain the concept of E-filing of returns, (U)</p> <p>CSO 5.4: To explain TDS (U)</p> <p>CSO 5.5: To define the concept of appeals in the context of income tax. (K)</p> <p>CSO 5.6: To explain the situations in which an individual can file an appeal and the procedure relating to appeals. (U)</p> <p>CSO 5.4: To explain the role and functions of the appellate authority (U)</p>	10	17	

Suggested Readings:

1. V.K. Singhania and M. Singhania. (2023). *Students' Guide to Income Tax, University Edition* (69th Ed), Taxmann Publications Pvt. Ltd., New Delhi.
2. G. Ahuja and R. Gupta. (2023). *Systematic Approach to Income Tax* (49th Ed), Bharat Law House, Delhi.
3. CA. Raj K Agrawal, Handbook on Income Tax (AY 2023-24).
4. Dr. Vinod K. Singhania & Dr. Monica Sighania. (2023). *Students Guide to Income Tax including GST* (70th Ed), Taxmann Publications Private Limited.
5. N. Mittal. (2021). *Concept Building Approach to Income Tax Law & Practice* (3rd Ed), Cengage Learning India Pvt. Ltd., Delhi.

Additional Resources:

1. Income Tax Act 1961
2. www.incometaxindia.gov.in

Note: Latest edition of text books may be used.

SKILL ENHANCEMENT COURSE (SEC)

NAME OF THE PAPER (CODE) : COMPUTERISED ACCOUNTING SYSTEMS (COS 5)
Number of Credits : 02
Number of Hours Lecture : 30

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Computerised Accounting Systems:**

CO 1:	To introduce the learners to accounting and its application; and uses of manual and computerised accounting systems
CO 2:	To enable the learners about the Recording of business transactions and preparation of Financial Statements
CO 3:	To enable the learners to understand and Create structure of a computerised accounting system for a business firm.

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction to Accounting	Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. Some basic terms – transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.	CSO 1.1: To define Accounting and associated common terms used in Accounting (K) CSO 1.2: To understand the importance, need and objectives of Accounting (K/U) COS 1.3: To determine the relevance of accounting to business establishments and other organisations and individuals (U/A) CSO 1.4: To define Accounting Information (K) CSO 1.5: To understand users, utilities of accounting information sources of accounting information (U/A) CSO 1.6: To explain some basic terms –viz., transaction, account, asset,	10	16	

		liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year and financial year (K/U) CSO 1.7: To enumerate and understand the different principles of Accounting (K/U) CSO 1.8: To understand the golden rules of Accounting (K/U)			
UNIT 2 Recording of business transactions and preparation of financial statements	Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journal transactions; preparation of ledgers; fundamentals accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet	CSO 2.1: To determine the Features of recordable transactions and events (U/A) CSO 2.2: Introduction to types of accounts: personal account, real account and nominal account (K/U) CSO 2.3: To understand the rules for debit and credit (U/A) CSO 2.4: To learn about double entry book-keeping system, journal transactions and preparation of ledger (K/U/A) CSO 2.5: To understand fundamentals accounting equation (U) CSO 2.6: To understand and preparation of Trial Balance (U/A) CSO 2.7: To determine concept of revenue and capital (U/A) CSO 2.8: To understand and preparation of Trading and Profit & Loss Account and Balance Sheet (K/U/A)	10	17	
UNIT 3 Computerised Accounting System	Basics of computerised accounting systems; difference between manual and computerized accounting systems; overview of available software packages for computerized accounting; factors affecting selection of suitable Computerised accounting software;	CSO 3.1: To introduce the students to Accounting and computers (K) CSO 3.2: To understand the basics of computerised accounting systems (K/U) CSO 3.3: To differentiate between manual and computerized accounting systems (K/U)	10	17	

	<p>procurement and installation of computerised accounting software.</p> <p>Using any popular accounting software: Introduction to Tally ERP 9</p>	<p>CSO 3.4: To explain an overview of available software packages for computerized accounting (U)</p> <p>CSO 3.5: To enumerate the advantages and disadvantages of Computerised Accounting Systems (K/U)</p> <p>CSO 3.6: To explain and understand the factors affecting selection of suitable Computerised accounting software (K/U)</p> <p>CSO 3.7: To understand the procurement and installation of computerised accounting software for an organisation (K/U/A)</p> <p>CSO 3.8: Using any popular accounting software: Introduction to Tally ERP 9 (K/U/A)</p> <p>CSO 3.9: To enumerate the advantages and disadvantages of Tally with regards to manual system of accounting (K/U)</p>			
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Suggested Readings:

1. Charles, T. Horngren, G.L. Sundem, J.A. Elliot and D.R. Philbrick. (2015). *Introduction to Financial Accounting* (10th edition), Pearson.
2. Goyal, B. Kumar and H.N. Tiwari. (2012). *Financial Accounting* (10th edition), Taxmann.
3. Lal, Jawahar, Seema Srivastava & Abrol, Shivani. (2017). *Financial Accounting Text and problems* (12th edition), Himalaya Publishing House, New Delhi.
4. Leonardo, A. Robinson, J.R. Qanis, C.W. Alderman. (2018). *Accounting Information Systems: A cycle Approach* (4th edition), Publisher Wiley.
5. Monga, J R and R. Bahadur. (2019). *Financial Accounting: concept and Applications* (18th edition), Scholar Tech Press, New Delhi
6. Robert, L. Hurt. (2007). *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.
7. Sehgal, Ashok & D. Sehgal. (2015). *Fundamentals of Financial Accounting* (3rd edition), Taxmann
8. Ashok K Nadhani. *Tally ERP 9 Training Guide* (4th Edition), BPB Publications

Additional Sources:

- Tally ERP 9 book advanced user. Swayam Publication

SEMESTER - VI

NAME OF THE PAPER (CODE)	: ADVANCED COST AND MANAGEMENT ACCOUNTING (COC 6.1)
Number of Credits	: 04
Number of Hours Lecture	: 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Advanced Cost and Management Accounting**:

CO 1:	To make the students aware of the Introduction to Cost Accounting, Financial Accounting, Management Accounting, Cost Concepts, Elements of Costs, Cost Sheet.
CO 2:	To assist the students in understanding Budgeting and budgetary control.
CO 3:	To study about Standard costing.
CO 4:	To aid the students in the understanding of Marginal Costing.
CO 5:	To inculcate and create interest among the students in understanding Cost Reduction.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	Los
UNIT 1 Introduction	Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting. Cost concepts and classifications, Role of a cost accountant in and organization. Elements of Cost: Materials, Labour, and Overhead, Cost Sheet.	CSO 1.1: To define cost accounting (K) CSO 1.2: To explain the meaning of cost accounting (U) CSO 1.3: To explain advantages of cost accounting (U) CSO 1.4: To explain the objectives of cost accounting (U) CSO 1.5: To explain the advantages of cost accounting (U) CSO 1.6: To explain the difference between financial, cost and management accounting. (U) CSO 1.7: To explain cost concepts and their classifications (U) CSO 1.8: To explain the role of an accountant in an organization (U) CSO 1.9: To explain the elements of cost – material, labour and overheads (U) CSO 1.10: To construct a Cost Sheet (U)	12	20	
UNIT 2 Budgeting and budgetary control	Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Responsibility Accounting.	CSO 2.1: to define a budget (K) CSO 2.2: to explain the Concept of budget (U) CSO 2.3: to explain budgetary control its objectives, merits, and limitations (U) CSO 2.4: to explain Budget administration (U) CSO 2.5: to construct the various Functional budgets (A)	12	20	

		<p>CSO 2.6: To construct Fixed and flexible budgets(A) CSO 2.7: to construct Zero base budgets (A) CSO 2.8: to explain Responsibility Accounting (U)</p>			
UNIT 3 Standard costing	<p>Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances</p>	<p>CSO 3.1: to explain the meaning of standard cost and standard costing (U) CSO 3.2: to explain the advantages, limitations of standard costing (U) CSO 3.3: to calculate the application of Standard Costing (A) CSO 3.4: to explain Variance analysis – material labour, overhead and sales variances (U) CSO 3.5: to calculate Variance analysis – material (A) CSO 3.6: to calculate Variance analysis – labour (A) CSO 3.7: to calculate Variance analysis – overheads (A) CSO 3.8: to calculate Variance analysis – Sales variances (A)</p>	12	20	
UNIT 4 Marginal Costing	<p>Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution /sales ratio, key factor, Margin of safety. Determination of cost indifference point. Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further.</p>	<p>CSO 4.1: to explain Cost-Volume-Profit Analysis (U) CSO 4.2: to calculate Break-even analysis-algebraic and graphic methods (A) CSO 4.3: to calculate Break-even analysis-algebraic and graphic methods (A) CSO 4.4: to calculate Contribution /sales ratio (A) CSO 4.5: to explain Margin of safety (U) CSO 4.6: to calculate Margin of safety (A) CSO 4.7: to explain Determination of cost indifference point (U) CSO 4.8: to explain Decision making (U) CSO 4.9: to explain Costs for decision making(U) CSO 4.10: to calculate variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product</p>	12	20	

		mix, operate or shut down, seller process further (A)			
UNIT 5 Cost Reduction	Meaning and special features; cost control vs. cost reduction; cost reduction program; value analysis; cost audit-functions and scope; cost audit and management audit: advantages, techniques; Cost audit report.	CSO 5.1: to explain the Meaning of cost reduction CSO 5.2: to explain special features of cost reduction CSO 5.3: to explain cost control vs. cost reduction; CSO 5.4: to explain cost reduction program; CSO 5.5: to explain value analysis; CSO 5.6: to explain cost audit-functions and scope CSO 5.7: to explain cost audit CSO 5.8: to explain management audit: advantages, CSO 5.9: to explain techniques of management audit; CSO 5.10: to explain Cost audit report	12	20	

Practical Exercises: The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Visit industries to understand process costing and prepare a cost statement for any process industry.
4. Visit a factory and compute the employee cost of the firm.
5. Suggest suitable cost system for different types of services organisation.
6. Analyze Research & Development cost in pharmaceutical & similar industry.

Suggested Reading:

1. Lal, Jawahar. (2019). *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall and I.C. Jain. (2009). *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
3. Arora, M.N. (2021). *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
4. Maheshwari, S.N. and S.N. Mittal. (2020). *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.
5. Jain, S.P. and K.L. Narang. (2023). *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
6. Tulsian P.C. (2009). *Practical Costing*, Vikas, New Delhi.

Note: Latest edition of text books may be used.

NAME OF THE PAPER (CODE) : GOODS AND SERVICES TAX (GST) AND CUSTOMS LAW (COC 6.2)

Number of Credits : 04

Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Goods and Services Tax (GST) And Customs Law:**

CO 1:	To make the students gain understanding of the concepts of direct and indirect taxes, as well as the structure and functioning of the GST council.
CO 2:	To aid the students the ability to demonstrate comprehension of the composition levy scheme and elucidate the significance of time, value and place of supply
CO 3:	To enable the students to understand the concept of inter-state and intra-state supply, reverse charge mechanism and input tax credit
CO 4:	To make the students understand the category of persons eligible to apply for registration under GST Law
CO 5:	To facilitate the students in understanding of the various types of customs duties prevailing in India and the provisions for the valuation of goods under import/export.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit 1: Basic Concepts	Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Advantages and disadvantages of direct taxes and indirect taxes; Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.	CSO 1.1: To define the Indirect Tax (K) CSO 1.2: To identify the features of Indirect taxes (U) CSO 1.3: To differentiate between Direct and Indirect Taxes. (A) CSO 1.4: To evaluate direct taxes and indirect taxes (A) CSO 1.5: To describe the various concepts related to GST law. (K) CSO 1.6: To explain the concept of GST (U) CSO 1.7: To understand the Constitutional framework for the implementation of GST in India (U) CSO 1.8: To define the GST council and its role in the GST regime. (K/U) CSO 1.9: To understand the composition and structure of the GST Council. (U) CSO 1.10: To explore the functions and decision-making processes of the GST Council. (U)	12	20	
Unit 2: Concept of supply and levy of GST	Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration	CSO 2.1: To explain the concept of supply (U) CSO 2.2: To identify the factors influencing the determination of the place of supply. (K) CSO 2.3: To discuss composite and mixed supply (U)	12	20	

		<p>CSO 2.4: To explain the concept of place, time and value of taxable supply in relation to levy of GST. (K/U)</p> <p>CSO 2.5: To explain the significance of consideration (U)</p>			
Unit 3: Levy of GST	Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.	<p>CSO 3.1: To explain the basis of charge of GST. (U)</p> <p>CSO 3.2: To identify the transactions and events that trigger the levy of GST. (K)</p> <p>CSO 3.3: To explain the concept of Inter-State and Intra-state supply (K/U)</p> <p>CSO 3.4: To differentiate between Inter-State Supply and Intra-state supply (U)</p> <p>CSO 3.5: To enumerate GST rates notified for supply of various goods and services (K)</p> <p>CSO 3.6: To define the reverse charge mechanism under GST. (K)</p> <p>CSO 3.7: To examine where the recipient is liable to pay GST under the reverse charge mechanism (A)</p> <p>CSO 3.8: To understand the concept of the composition levy for eligible taxpayers. (K/U)</p> <p>CSO 3.9: To explain the conditions, benefits and limitations associated with opting for the Composition scheme (U/A)</p> <p>CSO 3.10: To discuss the power to grant exemptions (U)</p> <p>CSO 3.11: To enumerate and categorised goods and services that are exempted under exemption notifications (K/A)</p> <p>CSO 3.12: To define Input tax credit (ITC). (K)</p> <p>CSO 3.13: To ascertain the conditions and restrictions associated with claiming ITC. (A)</p>	12	20	
Unit 4: Procedures under GST	Registration under GST law, Tax invoice credit and debit notes, Different GST returns, electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest	<p>CSO 4.1: To discuss the process of Registration under GST law. (U)</p> <p>CSO 4.2: To understand the criteria, procedures and implication of GST registration. (U)</p> <p>CSO 4.3: To explain tax invoice credit and debit notes. (U)</p> <p>CSO 4.4: To explore the use and implications of credit and debit notes in GST transactions. (A)</p>	12	20	

	<p>applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.</p>	<p>CSO 4.5: To identify and comprehend different types of GST returns (A) CSO 4.6: To understand the frequency, due dates and contents of different GST return forms. (U) CSO 4.7: To define the purpose of electronic ledgers. (K) CSO 4.8: To explore the functionalities and significance of electronic liability ledger, electronic credit ledger and electronic cash ledger. (A) CSO 4.9: To evaluate different assessment methods under GST (A) CSO 4.10: To define the circumstances under which interest is applicable under GST (K) CSO 4.11: To understand and calculate the period for which interest is levied and the applicable rates. (U/A) CSO 4.12: To explore the various situation where penalties may be imposed under GST. (A) CSO 4.13: To understand the types and amounts of penalties for non-compliance. (U) CSO 4.14: To explain various provisions regarding e-way bill in GST (U) CSO 4.15: To define the mechanisms of TDS and TCS under GST. (K) CSO 4.16: To discuss the responsibilities of deductors and collector, as well as the compliance requirements. (U) CSO 4.17: To define the concept of audit under GST. (K) CSO 4.18: To identify the different types of audits and the authority responsible for conducting them. (A)</p>			
Unit 5: Customs Law	<p>Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Prohibited and restricted goods; Valuation; Baggage rules & exemptions</p>	<p>CSO 5.1: To explain the concepts related to custom Law. (U) CSO 5.2: To study the objectives of Custom Law. (K/U) CSO 5.3: To define Territorial waters and High seas. (K) CSO 5.4: To study the concept of customs duty and its purpose. (K/U) CSO 5.5: to discuss the procedure for levy of customs duty. (U) CSO 5.6: To differentiate different types of custom duties (A) CSO 5.7: To define prohibited and restricted goods in the context of Customs Law. (K)</p>	12	20	

		<p>CSO 5.8: To identify the conditions for goods to be classified as prohibited or restricted. (A)</p> <p>CSO 5.9: To explain the methods and principles of valuation for customs purposes.</p> <p>CSO 5.10: To study the baggage rules under Customs Law. (K/U)</p> <p>CSO 5.11: To explore the exemption and concessions available for travellers in terms of customs duties on personal belongings. (A)</p>			
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Suggested Readings

1. Singhania, V. K., & Singhania, M. (2020). *Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.
2. V.S. Datey. (2023). *GST Ready Reckoner* (22nd Ed), Taxmann Publications Pvt. Ltd., Delhi.
3. Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
4. Indirect Taxation study notes (Intermediate), The Institute of Cost Accountants of India.
5. Customs Act, 1962
6. The Central Goods and Services Tax Act, 2017, The Gazette of India, Ministry of Law and Justice (Legislative Department)

Note: Latest edition of text books may be used.

NAME OF THE PAPER (CODE) : FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES (COC 6.3)

Number of Credits : 04

Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Financial Markets, Institutions and Financial Services**:

CO 1:	To make the students understand the working of Indian financial system
CO 2:	To enable the students learn the functions of financial markets and various market instruments
CO 3:	To facilitate the students in analysing the scope and role of financial Institutions in the economic development
CO 4:	To help the students to evaluate the financial services provided.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit 1: Introduction to Indian Financial System	Financial System- Concept and Functions of a Financial System; Components and Structure of Indian Financial System, Financial Markets, Financial Instruments, Financial	<p>CSO 1.1: To define financial system (K)</p> <p>CSO 1.2: To explain the functions of a financial system (U)</p>	8	14	

	Institutions and Financial Services; Financial Development and Economic Development, Flow of Funds Accounts, Indicators of financial Development; Reforms in the Indian Financial System.	<p>CSO 1.3: To discuss the components and structure of Indian Financial System (U)</p> <p>CSO 1.4: To examine the types of markets existing in the Indian Financial System (A)</p> <p>CSO 1.5: To assess the various financial instruments traded in IFS (A)</p> <p>CSO 1.6: To analyses the Financial institutions operating in IFS (A)</p> <p>CSO 1.7: To identify the various services provided by financial institutions (A)</p> <p>CSO 1.8: To study the correlation between Financial Development and Economic Development (A)</p> <p>CSO 1.9: To outline Flow of Funds Accounts (K)</p> <p>CSO 1.10: To determine the indicators of financial Development (A)</p> <p>CSO 1.11: To discuss the reforms carried out Indian Financial System (U)</p>			
Unit 2: Financial Markets	<p>Financial Markets - Functions, Types. Money Market: Nature and Scope, Types of money markets and instruments: Call Money Market, Treasury Bill Market, Commercial Bills, Certificate of Deposits, and Repos. Recent developments in money market.</p> <p>Capital Market - Concept, significance and functions of Capital market; Capital Market instruments; Participants in the Capital market;</p> <p>Structure/classification of Capital market; Debt and Equity markets; Stock exchanges, their functions. Recent developments in Capital market.</p>	<p>CSO 2.1: To define financial market (K)</p> <p>CSO 2.2: To explain the function of financial markets (U)</p> <p>CSO 2.3: To define money market (K)</p> <p>CSO 2.4: To discuss the nature and scope of money market (U)</p> <p>CSO 2.5: To identify the types of money markets and instruments traded in money market (K)</p> <p>CSO 2.6: To explain call money market, treasury bill market, commercial bills, certificate of deposits, and repos (U)</p> <p>CSO 2.7: To assess the recent developments in money market (A)</p> <p>CSO 2.8: To define capital market (K)</p> <p>CSO 2.9: To explain the significance and functions of capital market (U)</p> <p>CSO 2.10: To discuss the instruments traded in capital market (U)</p>	16	27	

		<p>CSO 2.11: To identify the participants in the capital market (K)</p> <p>CSO 2.12: To classify capital market (U)</p> <p>CSO 2.13: To differentiate between Debt and Equity markets (A)</p> <p>CSO 2.14: To discuss Stock exchanges and their functions (U)</p> <p>CSO 2.15: To evaluate the recent developments in capital market. (A)</p>			
Unit 3: Financial Institutions	<p>Concept, Role and Importance of Financial institutions; Classification of Financial institutions viz., Banking and Non-banking, Specialised and non specialised, Intermediary and non-intermediary institutions.</p> <p>RBI – Functions and Role; Commercial banking – introduction, its role in project finance and working capital finance;</p> <p>Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds. Non-banking financial companies (NBFCs).</p>	<p>CSO 3.1: To explain the concept, role and importance of financial institutions (U)</p> <p>CSO 3.2: To classify financial institutions (U)</p> <p>CSO 3.3: To distinguish between banking and Non-banking (A)</p> <p>CSO 3.4: To distinguish between specialised and non specialised financial institutions (A)</p> <p>CSO 3.5: To differentiate between Intermediary and non-intermediary institutions (A)</p> <p>CSO 3.6: To explain the functions and its role (U)</p> <p>CSO 3.7: To discuss the role of commercial banking in project finance and working capital finance (U)</p> <p>CSO 3.8: To explain the role of Development Financial institutions (DFIs) (U)</p> <p>CSO 3.9: To enumerate Life and non-life insurance companies in India (K)</p> <p>CSO 3.10: To explain Non-banking financial companies (NBFCs) (U)</p>	16	27	
Unit 4: Financial Services - I	<p>Financial Services- Concept and Nature of Financial Services; Types of Financial services; An overview of Financial Services Industry in India; Recent Trends in the Financial Services Sector. Merchant Banking – Concept, Services provided by Merchant bankers.</p>	<p>CSO 4.1: To explain the concept and nature of financial services (U)</p> <p>CSO 4.2: To discuss the types of Financial services (U)</p> <p>CSO 4.3: To assess the recent trends in the financial services sector (A)</p>	10	16	

		CSO 4.4: To explain the concept and services provided by Merchant bankers (U)			
Unit 5: Financial Services - II	Consumer finance- Concept of Consumer finance, Sources of consumer finance; Housing finance- Concept and significance of Housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit Rating- Concept, significance and use of Credit rating, Financial Counselling – Importance, role of financial counsellors.	CSO 5.1: To define consumer finance (K) CSO 5.2: To identify the sources of consumer finance (K) CSO 5.3: To discuss the concept and significance of Housing finance (U) CSO 5.4: To elaborate the functioning of venture capital finance (A) CSO 5.5: To define factoring services (K) CSO 5.6: To explain the significance and use of Credit rating (U) CSO 5.7: To assess the importance and role of financial counsellors.	10	16	

Suggested Readings:

1. Pathak, Bharti V. (2018). *Indian Financial System: Markets, Institutions and Services* (5th edition), Pearson Education, New Delhi.
2. L.M. Bhole and J. Mahakud. (2009). *Financial Institution and Markets*, McGraw-Hill Education, Noida
3. M.Y. Khan. (2019). *Indian Financial System* (11th Edition), McGraw-Hill Education. Noida
4. M.Y. Khan. (2013). *Financial Services*. McGraw Hill Education, Noida
5. Vasent Desai. (2011). *The Indian Financial System and Development*, Himalayan Publishing House, Mumbai
6. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of text books may be used

NAME OF THE PAPER (CODE) : AUDITING (COC 6.4)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Auditing**:

CO 1:	To introduce the learners to auditing, its principles and different types of auditing
CO 2:	To acquaint the learners about the different Auditing Principle, Procedures and Techniques in Auditing
CO 3:	To enable the students to learn about the need for organizations to have proper Internal control and internal check systems; Vouching and verification during audit
CO 4:	To introduce the learners to the different qualifications, appointments, remuneration, powers and duties of a company Auditor.
CO 5:	To teach the learners about Investigation of companies and its objectives; Different types of investigations; Difference between Audit and investigations

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
<p>UNIT 1</p> <p>Introduction to Auditing</p>	<p>Meaning, definition and Objectives of Auditing. Detection and prevention of Errors and Frauds and Auditor's duty in this connection. Advantages and limitations of Auditing. Basis of classification, Types of Audit-continuous Audit, Statutory Audit, Periodical Audit, Interim Audit, Management Audit, Tax Audit, Social Audit, Government Audit, Internal Audit.</p>	<p>CSO 1.1: To define auditing and its origin and development (K) CSO 1.2: To understand scope and objectives of Auditing (U) CSO 1.3: To understand Errors and frauds and its different types (U) CSO 1.4: To study about Detection and prevention of Errors and Frauds and the Auditor's duty in this connection (K/U/A) CSO 1.5: To learn about advantages and disadvantages of auditing (K) CSO 1.6: To state the qualities of an auditor (K) CSO 1.7: To identify different classifications and Types of Audit (K/U) CSO 1.8: To understand the salient features of different audits, viz., Statutory and non-statutory Audit, Periodical Audit, Interim Audit, Management Audit, Tax Audit, Social Audit, Government Audit, Internal Audit. (K/U) CSO 1.9: To study about the distinction between various Audits. (U)</p>	<p>12</p>	<p>20</p>	
<p>UNIT 2</p> <p>Audit Principles, Planning and Process</p>	<p>Basic Principles, procedures and techniques of auditing, concepts of auditing. Audit Process: Audit Planning, Audit Programme, Audit Note Book, Audit Working Papers and evidence, Test Checking, Routine Checking, Audit Files.</p>	<p>CSO 2.1: To define and understand Basic Audit Principles (K) CSO 2.2: To understand various Audit procedures and Techniques (K/U) CSO 2.3: To understand Audit Planning, Audit Programmes, Audit Notebook, Audit Working Papers, Audit Files and Evidence (K/U) CSO 2.4: To describe and understand Routine checking and Test Checking (K/U)</p>	<p>12</p>	<p>20</p>	

		<p>CSO 2.5: To understand the concept of auditing in depth. (U)</p> <p>CSO 2.6: To study the objectives, advantages and limitations of Routine checking and test checking. (K/U)</p>			
<p>UNIT 3</p> <p>Internal Control, Vouching and Verification</p>	<p>Internal Control- Meaning, objects, advantages, need for evaluation of internal control systems, steps to evaluate internal control systems, Tools/techniques of internal control, evaluation.</p> <p>Internal Check System: Meaning, objects, advantages, limitations, internal check for wage payment. Vouching and Verification: Distinction between vouching and verification, duties of auditor in verification. Objects and importance of valuation, auditor's duties in valuation. Distinction between valuation and verification. Verification of important items of Assets and Liabilities.</p>	<p>CSO 3.1: To know the meaning and definition of Internal Control (K)</p> <p>CSO 3.2: To Identify the scope, advantages and limitation of Internal Control (K/U)</p> <p>CSO 3.3: To Outline the characteristics of a good internal control systems (K/U)</p> <p>CSO 3.4: Understanding the need for evaluation of internal control systems (U)</p> <p>CSO 3.5: To learn about the stages/steps in evaluation of Internal Control system (K/U)</p> <p>CSO 3.6: To understand the Tools/techniques of internal control (K/U)</p> <p>CSO 3.7: Meaning and definition of Internal Check Systems (K)</p> <p>CSO 3.8: To understand the features, characteristics and limitations of Internal Check Systems (K)</p> <p>CSO 3.9: To understand internal check for wage payment, cash and credit sales (U)</p> <p>CSO 3.10: To define Vouching and Verification (K)</p> <p>CSO 3.11: To understand the duties of auditor in verification (U)</p> <p>CSO 3.12: To enumerate the Objects and importance of valuation (K/U)</p>	12	20	

		<p>CSO 3.13: Understanding the auditor's duties in valuation. (U)</p> <p>CSO 3.14: To learn about Vouching and verification (K/U)</p> <p>CSO 3.15: To distinguish between valuation and verification. (K/U)</p> <p>CSO 3.16: Application of methods and points to remember during Verification of important items of Assets and Liabilities (K/U/A)</p>			
<p>UNIT 4</p> <p>Company Auditor</p>	<p>Qualifications, Appointment of auditor; Powers, Duties and Liabilities of Auditors; Removal of Auditors.</p>	<p>CSO 4.1: Introduction to company Auditors according to the Companies Act, 1956 (K)</p> <p>CSO 4.2: Qualifications and disqualifications of a company Auditor (K/U)</p> <p>CSO 4.3: Understanding various modes of Appointment of a Company Auditor (U)</p> <p>CSO 4.4: To understand Defective Appointment, tenure and validity of appointment and Auditor's refusal to accept appointment (K/U)</p> <p>CSO 4.5: To indicate the ceiling number of Audits that can be undertaken by an Auditor and their remuneration. (K)</p> <p>CSO 4.6: To Study and understand the Rights and Powers of Company Auditors (K/U)</p> <p>CSO 4.7: To outline the Duties and Liabilities of Auditors (K/U)</p> <p>CSO 4.8: Understanding the Status of Company Auditors (K/U)</p> <p>CSO 4.9: To elaborate on Audit committee and Auditor (K/U)</p>	12	20	

		CSO 4.10: To understand the removal of Company Auditors (U)			
UNIT 5 Investigation	Objectives, Types, Investigation under Companies Act, Difference between audit and investigations, Process of Investigation. Investigation when fraud is suspected.	CSO 5.1: To define Investigation (K) CSO 5.2: To enumerate features, Objectives of Investigation (K) CSO 5.3: To understand the different types of Investigation (U) CSO 5.4: To discuss Investigation under Companies Act (U) CSO 5.5: To differentiate between Audit and Investigation (A) CSO 5.6: To understand the duties of investigator and the points to be noted while conducting an investigation (K/U/A) CSO 5.7: To analyse Investigation for specific purposes (U/A) CSO 5.8: To understand the Process of Investigation (U) CSO 5.9: To understand the appointment and Powers of an inspector. (K/U) CSO 5.10: Investigation when fraud is suspected (U/A)	12	20	

Suggested Readings:

1. P. Gupta. (1995). *Auditing* (4th edition), Sahitya Bhawan, Agra
2. A.K. Talukder. *Modern Auditing*, Amiya Prakashani, Sonitpur
3. B.N. Tandon. (2007). *Principles of Auditing* (4th edition), S. Chand & Co, New Delhi.
4. T.T. Sharma. (2015). *Auditing Principles and problems* (4th edition), Shahitya Bhawan, Agra.
5. Dr. Vinod K Singhamia. (1995). *Direct Taxes (Law & Practice)*, (Professional edition)
6. Kapil Singhamia. (1995). *Direct Taxes*, (Professional edition), Taxman
7. Dr. Girish Ahuja & Dr. Ravi Gupta. (1995). *Income Tax* (3rd edition), Bharat Law House Pvt. Ltd.
8. Gupta Kamal. (1995). *Contemporary* (3rd edition), S.Chand & Co. New Delhi.

INTER-DISCIPLINARY MINOR PAPER (IDM)

NAME OF THE PAPER (CODE)	: COST ACCOUNTING (COM 6)
Number of Credits	: 04
Number of Hours Lecture	: 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Cost Accounting**:

CO 1:	To introduce learners to Cost Accounting, its relation and difference to Financial Accounting
CO 2:	To enable the learners to understand about Elements of Cost in relation to control of Material and Labour
CO 3:	To enable the learners to understand about the elements of Cost in relation to control of Overheads
CO 4:	To introduce the learners to the different Methods of Costing
CO 5:	To teach about the Book-keeping methods used in Cost Accounting

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction to Cost Accounting	Meaning, objective and advantage of Cost Accounting; Difference between Cost Accounting and Financial Accounting; Cost Concepts and Classifications; Elements of Cost; Installation of a costing system; Role of a cost Accountant in an organisation. Preparation of Cost Sheet.	CSO 1.1: To define Cost Accounting, its objectives and advantages (K) CSO 1.2: To understand the difference and relation between Cost Accounting and Financial Accounting (U) CSO 1.3: To study the limitations of Financial Accounting. (U) CSO 1.4: To identify different Cost concepts and Cost classifications (K) CSO 1.5: To understand different Elements of Cost (U) CSO 1.6: To develop and understand the installation of a good costing system (U/A) CSO 1.7: To understand the role of a Cost Accountant in an organisation (U) CSO 1.8: To enumerate and understand different Cost concepts. (K/U) CSO 1.9: Preparation of Cost Sheet/Statement of Cost and profit. (U/A)	10	18	
UNIT 2 Elements of Cost: Material and Labour	a. Materials: Material/ Inventory Control techniques; Accounting and control of Purchases, storage and issue of Materials; Methods of Pricing of Materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost.	CSO 2.1: To distinguish different types of materials (K/U) CSO 2.2: To understand materials and inventory and its control (U) CSO 2.3: To understand the work and responsibilities of Purchase Department (U)	14	22	

	<p>Treatment of Material Losses</p> <p>b. Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.</p>	<p>CSO 2.4: To understand techniques of Stores control (U)</p> <p>CSO 2.5: To identify different material/inventory control techniques (K)</p> <p>CSO 2.6: Application of different methods of Materials issues – FIFO, LIFO, Weighted Average, Replacement, etc. (A)</p> <p>CSO 2.7: To study and classify different types of Labour cost (K/U)</p> <p>CSO 2.8: To understand Time-Keeping and various methods of time-keeping (U/A)</p> <p>CSO 2.9: To understand Systems of wage payment (U)</p> <p>CSO 2.10: To understand Piece rate system and its various methods (U/A)</p> <p>CSO 2.11: To study various incentives and bonus schemes. (K/A)</p>			
<p>UNIT 3</p> <p>Elements of Cost Overheads :</p>	<p>Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.</p>	<p>CSO 3.1: To define overheads and different steps involved in overhead accounting (K/U)</p> <p>CSO 3.2: To study the Functional-wise, Behaviour-wise and Element-wise classification of Overheads (K/U)</p> <p>CSO 3.3: To understand the control of Overheads (U)</p> <p>CSO 3.4: Determination of Degree of Variability of Expenses (U/A)</p> <p>CSO 3.5: Applying codification of overheads (A)</p> <p>CSO 3.6: Understanding Cost Allocation, Apportionment and Absorption of overheads (U)</p> <p>CSO 3.7: To explain Under and over absorption of overheads. (U)</p> <p>CSO 3.8: Treatment of certain items in costing- interest on capital, packing expenses, bad debts, research and development expenses. (A)</p> <p>CSO 3.9: Learning Activity based cost Allocation (A)</p>	12	20	
<p>UNIT 4</p> <p>Methods of Costing</p>	<p>Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-</p>	<p>CSO 4.1: To Enumerate different methods of Costing (K)</p>	14	22	

	products), Service costing (only transport).	<p>CSO 4.2: Features, Objectives, advantages and disadvantages of Job Order Costing (K/U)</p> <p>CSO 4.3: Application of Job Order Costing (A)</p> <p>CSO 4.4: Understanding Batch Costing and industries where it is applied (A/U)</p> <p>CSO 4.5: Defining Contract Costing and its comparison with Contract costing (K/U)</p> <p>CSO 4.6: Application of Contract Costing (A)</p> <p>CSO 4.7: Understanding Process Costing, features, advantages and disadvantages and the fundamental principles. (K/U)</p> <p>CSO 4.8: Application of Process Costing (A)</p> <p>CSO 4.9: Understanding Service costing and industries where it is applied (K/U)</p> <p>CSO 4.10: Application of Service Costing in relation to transport industries (A)</p>			
UNIT 5 Book Keeping in Cost Accounting	Integral and non-integral systems; Reconciliation of cost and financial accounts	<p>CSO 5.1: Understanding book-keeping in Cost Accounting (U)</p> <p>CSO 5.2: To define and understand Integral and Non-integral systems of Accounting (K/U)</p> <p>CSO 5.3: To Understand Reconciliation of Cost and Financial Account, its importance and the need for reconciliation (K/U)</p> <p>CSO 5.4: Understanding items that are included and excluded in both Cost accounts and Financial Accounts (K/U)</p> <p>CSO 5.5: Preparation and Maintenance of Memorandum Reconciliation of Cost and Financial Accounts (A)</p>	10	18	

Suggested Reading:

1. Jain, S.P. and K.L. Narang. (2016). *Cost Accounting: Principles and Methods* (25th edition), Kalyani Publishers
2. Bhabatosh Banerjee. (2014). *Cost Accounting Theory and Practice* (13th edition), PHI Learning Private Limited.

3. Arora, M.N. (2021). *Cost Accounting – Principles and Practice* (13th Edition), Vikas Publishing House, New Delhi.
4. T.R. Sikka. (2003). *Fundamentals of Cost Accounting* (5th edition), Viva Books Private Limited.
5. C.T. Horngren, S.M. Datar, M.V. Rajan. (2017). *Cost Accounting: A Managerial Emphasis* (16th edition), Pearson Education.
6. Drury, Colin. (2022). *Management and Cost Accounting* (10th Edition). Cengage Learning
7. Maheshwari, S.N. and S.N. Mittal. (2020). *Cost Accounting: Theory and Problems* (28th Edition), Shri Mahavir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

INTERNSHIP/APPRENTICESHIP/PROJECT/COMMUNITY OUTREACH

NAME OF THE PAPER (CODE) : PROJECT WORK (PRO 6)
Number of Credits : 02
Number of Hours Lecture : 30

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Project Work:**

CO 1:	To help the students to get acquainted with the practices and procedures prevalent in the actual fields of business and commerce.
CO 2:	To help the students learn the practical aspects/application of various commerce disciplines like, accounting, finance, marketing etc. to create a holistic understanding of the project topic.
CO 3:	To help the students learn and acquire research skills to gather relevant information.
CO 4:	To help the students improve written and oral communication skills through the creation of project reports and presentations.

COURSE SPECIFIC OBJECTIVES (CSOs):

Sl. No.	Criteria	Course Specific Objectives (CSOs)	Marks	LOs
1	<p><u>REPORT WRITING</u> Format to be followed:</p> <ul style="list-style-type: none"> • Cover page • Certificate from the organisation • Certificate from the departmental guide • Declaration from the student • Acknowledgement • Table of contents • List of tables and graphs <p>I. Introduction. II. Research Design</p> <ol style="list-style-type: none"> a) Statement of the project problem b) Objective of the project c) Need of the study d) Scope of the study e) Research Methodology <ol style="list-style-type: none"> i) Nature and source of data/information ii) Sample and sampling method 	<p>CSO 2.1: To help the students learn how to structure, write and present a project report.</p> <p>CSO 2.2: To enhance the students in time management skills by setting realistic timelines for project completion.</p> <p>CSO 2.3: To make the students learn the process and techniques of data collection.</p> <p>CSO 2.4: To apply financial analysis techniques to relevant aspects of the project.</p> <p>CSO 2.5: To develop the students present project findings in a clear, concise and structured manner.</p>	30	

	<p>iii) Details of the tools and methods used:</p> <ul style="list-style-type: none"> • For data collection i.e., interview, questionnaires etc. • For data processing • For data analysis <p>f) Limitation of the project</p> <p>III. Company/Business/organisation profile</p> <p>IV. Data Analysis and Interpretation</p> <p>V. Major findings</p> <p>VI. Recommendation and suggestion to the organisation.</p> <p>VII. Conclusion.</p> <p>VIII. Bibliography/Webliography. (Kindly use photos with Geo tag for authentication)</p>	<p>CSO 2.6: To enhance analytical abilities to critically evaluate data and draw meaningful conclusions.</p> <p>CSO 2.7: To facilitate students to learn and apply knowledge and synthesize information.</p>		
2	VIVA-VOCE	<p>CSO 3.1: To help the students improve their factual recalling ability.</p> <p>CSO 3.2: To help the students to improve their communication skills.</p>	20	

SEMESTER - VII

DISCIPLINE SPECIFIC COURSES - DSC (MAJOR COURSES)

NAME OF THE PAPER (CODE) : CORPORATE TAX PLANNING AND MANAGEMENT (COC 7.1)

Number of Credits : 04

Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Corporate Tax Planning and Management:**

CO 1:	To make the students understand the various aspects of tax planning. Differentiate tax planning from tax evasion and avoidance.
CO 2:	To enable students compute taxable income of companies and tax liability
CO 3:	To make the students understand tax concessions and incentives provisions available to the companies for making managerial decisions

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit I Introduction to Tax Planning	Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.	CSO 1.1: To define tax planning, tax management, tax evasion and tax avoidance (K) CSO 1.2: To explain the nature and scope of tax planning and management in the corporate sector (U) CSO 1.3: To differentiate tax planning, tax evasion from tax avoidance (U) CSO 1.4: To justify corporate tax planning and management (A)	8	13	
Unit II Assessment of Companies:	Residential Status and incidence of Tax, Corporate Tax Rate, Computation of taxable income of companies and tax liability; Minimum Alternate Tax;	CSO 2.1: To state the provision for determining residential status and incidence of tax (K) CSO 2.2: To state the corporate tax rate (K) CSO 2.3: To compute of taxable income of companies and tax liability (A) CSO 2.4: To explain the concept minimum alternate tax (U)	10	17	
Unit III Tax Planning and Specific Management Decisions	Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of	CSO 3.1: To identify the various concessions and incentives for corporate decisions in respect of setting up a new business, location	14	23	

	business and nature of business.	of business and nature of business (K) CSO 3.2: To assess the various concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business (A)			
Unit IV Tax Planning and Financial Management Decisions:	Capital structure decisions; Dividend Policy; Bonus Share; Owning or leasing of an asset; purchase of assets by installment system or Hire System; Purchase of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Shutting down or continuing operations.	CSO 4.1: To explain capital structure decisions (U) CSO 4.2: To discuss dividend policy and Bonus Share (U) CSO 4.3: To evaluate the tax implication relating owning or leasing of an asset (A) CSO 4.4: To assess the tax implication regarding purchase of assets by instalment system or Hire System (A) CSO 4.5: To compare between purchase of an asset out of own funds or out of borrowed capital (A) CSO 4.6: To determine whether to manufacturing or buying; Repairing, replacing, renewing or renovating an asset (A) CSO 4.7: To assess tax implication regarding shutting down or continuing operations (A)	18	30	
Unit V Business Reorganisation and Transfer Pricing	a. Business Reorganisation: Tax Planning in respect of amalgamation or de-merger of companies: conversion of a firm into a company; conversion of sole proprietorship into company; conversion of company into limited liability partnership. b. Transfer Pricing: Overview of Indian transfer pricing. Provisions relating to Double Taxation.	CSO 5.1: To assess the implication of tax planning in respect of amalgamation or de-merger of companies: (A) CSO 5.2: To determine whether to convert firm into a company (A) CSO 5.3: To compare the conversion of sole proprietorship into company (A) CSO 5.4: To evaluate conversion of company into limited liability partnership (A) CSO 5.5: To discuss the Indian transfer pricing (U)	10	17	

		CSO 5.6: To explain the provisions relating to double taxation. (U)			
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Suggested Reading:

1. Srinivas.E.A, Corporate Tax Planning, Tata McGraw Hill,
2. Gaur V.P, Narang D.B, Puja Gaur & Rajeev Puri. (2021). *Income Tax Law and Practice* (49th Ed), Kayiani Publishers
3. Singhania, Vinod. K. (2023). *Direct Taxes, Law & Practice* (69th Ed), Taxmann
4. Ahuja. Girish & Ravi Gupta. (2014). *Bharat's Professional Approach to Direct Taxes, Law & Practice*, Bharat Law House Pvt. Ltd.
5. Lal. B. B & N. Vashisht. (2012). *Direct Taxes Income Tax, Wealth Tax and Tax Planning* (30th Ed), I K International Publishing House Pvt. Ltd
6. Taxman, The Tax and Corporate Law Weekly.
7. Bhagmati Prasad, Direct Taxes And Laws And Practice, Wishwa Prakashan,

Note: Latest edition of the readings may be used

NAME OF THE PAPER (CODE) : BUSINESS ENVIRONMENT (COC 7.2)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Business Environment:**

CO 1:	To help the students understand the nature and factors affecting business.
CO 2:	To aid the students understand the different policies and Acts which regulates the business.
CO 3:	To help the students analyse the demographic factors affecting environment of business.
CO 4:	To help the understand the legal framework provided by the government.
CO 5:	To aid the students understand how innovation and technology development promotes the economic stability.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction	Type of Environment-internal, external, micro and macro environment. environmental analysis: Process and limitations of environmental analysis, Scope of business, characteristics of business. Objectives and the uses of business environment	CSO 1.1: To define the term business environment. (K) CSO 1.2: To discuss the types of business environments. (U) CSO 1.3: To define the term environmental analysis. (K) CSO 1.4: To discuss the process of environmental analysis. (U) CSO 1.5: To analyse the limitations of environmental analysis. (A) CSO 1.6: To discuss the scope of business. (U) CSO 1.7: To discuss characteristics of business. (U) CSO 1.8: To analyse the uses and objectives of business environment. (A)	13	21	
UNIT 2 Economic Environment	Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies-new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy.	CSO 2.1: To define the term economic environment. (K) CSO 2.2: To discuss the nature of economic environment. (U) CSO 2.3: To determine the economic factors (A) CSO 2.4: To analyse the economic policies. (A) CSO 2.5: To discuss monetary and fiscal policies. (U) CSO 2.6: To analyse the Consumer Protection Act. (A) CSO 2.7: To discuss the Competition Act. (U) CSO 2.8: To analyse Liberalization, Privatization and Globalization of Indian Economy. (A)	13	21	

UNIT 3 Socio- Cultural Environment	Nature and impact of culture on business, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment: nature and factors.	CSO 3.1: To define the term cultural environment. (K) CSO 3.2: To analyse the nature and impact of culture on business. (A) CSO 3.3: To discuss the social responsibilities of business. (U) CSO 3.4: To analyse business ethics and corporate governance. (A) CSO 3.5: To define the term demographic environment (K) CSO 3.6: To discuss social audit. (U) CSO 3.7: To analyse the nature and factors of demographic environment. (A)	12	20	
UNIT 4 Political Environment	Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.	CSO 4.1: To define the term political environment. (K) CSO 4.2: To discuss the functions of state. (U) CSO 4.3: To analyse economic roles of government (A) CSO 4.4: To analyse government and legal environment. (A) CSO 4.5: To discuss the constitutional environment. (U) CSO 4.6: To define the term constitutional environment. (K) CSO 4.7: To analyse the rationale and extent of state intervention. (A)	10	18	
UNIT 5 Technological Environment	Innovation, technological leadership and followership, sources of technological dynamics, transfer of technology, Status of technology in India; Management of technology; Features and Impact of technology.	CSO 5.1: To define the term technological environment (K) CSO 5.2: To define the term technological leadership. (K) CSO 5.3: To examine the sources of technological dynamics. (A) CSO 5.4: To discuss the transfer of technology. (U) CSO 5.5: To discuss the status of technology in India. (U) CSO 5.6: To examine the management of technology. (A) CSO 5.7: To analyse the features and impact of technology. (A)	12	20	

Suggested Readings:

1. Rangarajan, C.A. (1998). *Perspective in Economics*, S. Chand & Sons, New Delhi
2. Cherunilam, Francis; (1985). *Business Environment - Text and Cases*, Himalaya Publishing House.
3. Aswathappa, K. (2009). *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.
4. Fernando, A. (2011). *Business Environment*. New Delhi: Pearson
5. Harrison, A. (2014). *Business Environment in a global context*. Oxford University press.

RESEARCH METHODOLOGY

NAME OF THE PAPER (CODE)	: RESEARCH METHODOLOGY (RM 7)
Number of Credits	: 04
Number of Hours Lecture	: 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Research Methodology**:

CO 1:	To define the concept and nature of research and distinguish between difference types of research
CO 2:	To make the students understand the need, purpose and procedure of Reviewing Literature
CO 3:	To help the students select and formulate of research problem
CO 4:	To enable the students understand the various Sampling, Data Collection, methods
CO 5:	To help the students in carrying out data processing and analysis
CO 6:	To make the students interpretation and write Research Reports

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit I Introduction to Research Methodology	Concept and nature of research, objectives of research, criteria of a good research, social science research, business research, approaches to research-qualitative and quantitative research, types of research-pure and applied research, descriptive and analytical research, exploratory and empirical research, case study research, research and research methodology, difficulties of social science research in India.	CSO 1.1: To define Research (K) CSO 1.2: To explain the nature of Research (U) CSO 1.3: To discuss the objectives of research (U) CSO 1.4: To identify the criteria of a good research (A) CSO 1.5: To elaborate the different approaches to research(U) CSO 1.6: To Assess the types of research (A) CSO 1.7: To differentiate between research and research methodology (A) CSO 1.8: To identify the difficulties of social science research in India (A)	12	20	
Unit II Review of Literature and Planning for Research:	Need for Reviewing Literature; Purpose; Literature Search Procedure; Sources of Literature; Planning the Review Work; Research Planning Process; Selection of a Problem for Research; Formulation of the Selected Problem; Hypothesis- Concepts-Measurement	CSO 2.1: To discuss the Need for Reviewing Literature (U) CSO 2.2: TO explain the purpose of literature review (U) CSO 2.3: To outline the planning for reviewing work (K) CSO 2.4: To discuss the Research Planning Process (U) CSO 2.5: To explain the steps in selection of a problem for research (U) CSO 2.6: To define Hypothesis (K) CSO 2.7: To explain the concepts of measurement in research (U)	12	20	

Unit – III Sampling and Data Collection:	Sampling: Meaning, definition, need and types, sampling errors: Merits and Demerits of Sampling. Data Collection: Sources of data; primary and secondary data. Procedure for data collection, Tools of Data Collection - Questionnaire - Interview Schedule	CSO 3.1: To define sampling (K) CSO 3.2: to explain the need and types of sampling (U) CSO 3.3: to define sampling errors (K) CSO 3.4: To assess merits and demerits of Sampling (A) CSO 3.5: To identify the sources of data (K) CSO 3.6: To list out the primary and secondary data (K) CSO 3.7: To explain the procedure for data collection (U) CSO 3.8: To enumerate tools of data collection (K)	12	20	
Unit – IV Data Processing and Analysis:	Processing of data: editing, coding and Tabulation; Test of Significance and Analysis of Variance (ANOVA): testing of hypothesis, Z-test, chi-square test and F-test; ANOVA: meaning, basics principles, assumptions, one-way and two way ANOVA.	CSO 4.1: TO explain editing, coding and tabulation (U) CSO 4.2: To discuss test of significance and Analysis of Variance (ANOVA) (U) CSO 4.3: To describe testing of hypothesis (K) CSO 4.4: To conduct Z-test, chi-square test and F-test (A) CSO 4.5: To define ANOVA (K) CSO 4.6: To explain basics principles, assumptions of ANOVA (U) CSO 4.7: To explain one-way and two way ANOVA (U)	12	20	
Unit – V Interpretation and Research Reports:	Interpretation of statistical Data- meaning and significance, Pre-requisites of Interpretation. Research Reports - Structure and components - Types of Research Report, planning of writing research report, Good Research Report; Introduction to SPSS Package; research ethics.	CSO 5.1: To explain the interpretation of statistical Data (U) CSO 5.2: To discuss significance and re-requisites of Interpretation (U) CSO 5.3: To define research reports (K) CSO 5.4: To explain the structure and components of research report (U) CSO 5.5: To enumerate the types of research report (K) CSO 5.6: To explain the process of planning for writing research report (U) CSO 5.7: To determine the characteristics of a good research report (A) CSO 5.8: To describe SPSS Package (K) CSO 5.9: To explain research ethics (U)	12	20	

Suggested Readings:

1. Wilkinson. T.S. & Bhandarkar. P.L. (2000). *Methodology and Techniques of Social Research*, Himalaya Publishing House, Mumbai.
2. Panneerselvam. R. (2004). *Research Methodology*, Prentice Hall of India, New Delhi.
3. Green, P.E., et al. (1994). *Research for Marketing Decisions* (5th Ed), Prentice-Hall of India, New Delhi,
4. Young, P.V. (1949). *Scientific Social Survey and Research*, Prentice Hall,. New York.
5. Kothari. C.R. (2016). *Research Methodology - Methods & Technology*, New Age International Publisher, New Delhi
6. Gupta, S.P. (1999). *Statistical Methods*, Sultan Chand and Sons, New Delhi
7. Gupta, C.B. (1998). *An introduction to Statistics Methods*, Vikas Publishing House, New Delhi.
8. Krishnaswami O.R & Ranganatham M. (2007). *Methodology of Research in Social Science*, Himalaya Publishing House, Mumbai

INTER-DISCIPLINARY MINOR PAPER (IDM)

NAME OF THE PAPER (CODE) : AUDITING (COM 7)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Auditing**:

CO 1:	To introduce the learners to auditing, its principles and different types of auditing
CO 2:	To acquaint the learners about the different Auditing Principle, Procedures and Techniques in Auditing
CO 3:	To enable the students to learn about the need for organizations to have proper Internal control and internal check systems; Vouching and verification during audit
CO 4:	To introduce the learners to the different qualifications, appointments, remuneration, powers and duties of a company Auditor.
CO 5:	To teach the learners about Investigation of companies and its objectives; Different types of investigations; Difference between Audit and investigations

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction to Auditing	Meaning, definition and Objectives of Auditing. Detection and prevention of Errors and Frauds and Auditor's duty in this connection. Advantages and limitations of Auditing. Basis of classification, Types of Audit-continuous Audit, Statutory Audit, Periodical Audit, Interim Audit, Management Audit, Tax Audit, Social Audit, Government Audit, Internal Audit.	CSO 1.1: To define auditing and its origin and development (K) CSO 1.2: To understand scope and objectives of Auditing (U) COS 1.3: To understand Errors and frauds and its different types (U) CSO 1.4: To study about Detection and prevention of Errors and Frauds and the Auditor's duty in this connection (K/U/A) CSO 1.5: To learn about advantages and disadvantages of auditing (K) CSO 1.6: To state the qualities of an auditor (K) CSO 1.7: To identify different classifications and Types of Audit (K/U) CSO 1.8: To understand the salient features of different audits, viz., Statutory and non-statutory Audit, Periodical Audit, Interim Audit, Management Audit, Tax Audit, Social Audit, Government Audit, Internal Audit. (K/U) CSO 1.9: To study about the distinction between various Audits. (U)	12	20	

<p>UNIT 2</p> <p>Audit Principles, Planning and Process</p>	<p>Basic Principles, procedures and techniques of auditing, concepts of auditing. Audit Process: Audit Planning, Audit Programme, Audit Note Book, Audit Working Papers and evidence, Test Checking, Routine Checking, Audit Files.</p>	<p>CSO 2.1: To define and understand Basic Audit Principles (K) CSO 2.2: To understand various Audit procedures and Techniques (K/U) CSO 2.3: To understand Audit Planning, Audit Programmes, Audit Notebook, Audit Working Papers, Audit Files and Evidence (K/U) CSO 2.4: To describe and understand Routine checking and Test Checking (K/U) CSO 2.5: To understand the concept of auditing in depth. (U) CSO 2.6: To study the objectives, advantages and limitations of Routine checking and test checking. (K/U)</p>	<p>12</p>	<p>20</p>	
<p>UNIT 3</p> <p>Internal Control, Vouching and Verification</p>	<p>Internal Control- Meaning, objects, advantages, need for evaluation of internal control systems, steps to evaluate internal control systems, Tools/techniques of internal control, evaluation. Internal Check System: Meaning, objects, advantages, limitations, internal check for wage payment. Vouching and Verification: Distinction between vouching and verification, duties of auditor in verification. Objects and importance of valuation, auditor's duties in valuation. Distinction between valuation and verification. Verification of important items of Assets and Liabilities.</p>	<p>CSO 3.1: To know the meaning and definition of Internal Control (K) CSO 3.2: To Identify the scope, advantages and limitation of Internal Control (K/U) CSO 3.3: To Outline the characteristics of a good internal control systems (K/U) CSO 3.4: Understanding the need for evaluation of internal control systems (U) CSO 3.5: To learn about the stages/steps in evaluation of Internal Control system (K/U) CSO 3.6: To understand the Tools/techniques of internal control (K/U) CSO 3.7: Meaning and definition of Internal Check Systems (K) CSO 3.8: To understand the features, characteristics and limitations of Internal Check Systems (K) CSO 3.9: To understand internal check for wage payment, cash and credit sales (U)</p>	<p>12</p>	<p>20</p>	

		<p>CSO 3.10: To define Vouching and Verification (K)</p> <p>CSO 3.11: To understand the duties of auditor in verification (U)</p> <p>CSO 3.12: To enumerate the Objects and importance of valuation (K/U)</p> <p>CSO 3.13: Understanding the auditor's duties in valuation. (U)</p> <p>CSO 3.14: To learn about Vouching and verification (K/U)</p> <p>CSO 3.15: To distinguish between valuation and verification. (K/U)</p> <p>CSO 3.16: Application of methods and points to remember during Verification of important items of Assets and Liabilities (K/U/A)</p>			
<p>UNIT 4</p> <p>Company Auditor</p>	<p>Qualifications, Appointment of auditor; Powers, Duties and Liabilities of Auditors; Removal of Auditors.</p>	<p>CSO 4.1: Introduction to company Auditors according to the Companies Act, 1956 (K)</p> <p>CSO 4.2: Qualifications and disqualifications of a company Auditor (K/U)</p> <p>CSO 4.3: Understanding various modes of Appointment of a Company Auditor (U)</p> <p>CSO 4.4: To understand Defective Appointment, tenure and validity of appointment and Auditor's refusal to accept appointment (K/U)</p> <p>CSO 4.5: To indicate the ceiling number of Audits that can be undertaken by an Auditor and their remuneration. (K)</p> <p>CSO 4.6: To Study and understand the Rights and Powers of Company Auditors (K/U)</p> <p>CSO 4.7: To outline the Duties and Liabilities of Auditors (K/U)</p>	12	20	

		<p>CSO 4.8: Understanding the Status of Company Auditors (K/U)</p> <p>CSO 4.9: To elaborate on Audit committee and Auditor (K/U)</p> <p>CSO 4.10: To understand the removal of Company Auditors (U)</p>			
UNIT 5	Objectives, Types, Investigation under Companies Act, Difference between audit and investigations, Process of Investigation. Investigation when fraud is suspected.	<p>CSO 5.1: To define Investigation (K)</p> <p>CSO 5.2: To enumerate features, Objectives of Investigation (K)</p> <p>CSO 5.3: To understand the different types of Investigation (U)</p> <p>CSO 5.4: To discuss Investigation under Companies Act (U)</p> <p>CSO 5.5: To differentiate between Audit and Investigation (A)</p> <p>CSO 5.6: To understand the duties of investigator and the points to be noted while conducting an investigation (K/U/A)</p> <p>CSO 5.7: To analyse Investigation for specific purposes (U/A)</p> <p>CSO 5.8: To understand the Process of Investigation (U)</p> <p>CSO 5.9: To understand the appointment and Powers of an inspector. (K/U)</p> <p>CSO 5.10: Investigation when fraud is suspected (U/A)</p>	12	20	

Suggested Readings:

1. P. Gupta. (1995). *Auditing* (4th edition), Sahitya Bhawan, Agra
2. A.K. Talukder. *Modern Auditing*, Amiya Prakashani, Sonitpur
3. B.N. Tandon. (2007). *Principles of Auditing* (4th edition), S. Chand & Co, New Delhi.
4. T.T. Sharma. (2015). *Auditing Principles and problems* (4th edition), Shahitya Bhawan, Agra.
5. Dr. Vinod K Singhamia. (1995). *Direct Taxes (Law & Practice)*, (Professional edition)
6. Kapil Singhamia. (1995). *Direct Taxes*, (Professional edition), Taxman
7. Dr. Girish Ahuja & Dr. Ravi Gupta. (1995). *Income Tax* (3rd edition), Bharat Law House Pvt. Ltd.
8. Gupta Kamal. (1995). *Contemporary* (3rd edition), S.Chand & Co. New Delhi.

NAME OF THE PAPER (CODE) : ADVANCED FINANCIAL ACCOUNTING (COM 8)
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Advanced Financial Accounting**:

CO 1:	To assist the students in the understanding of Accounting for Admission, Retirement and Death of partners.
CO 2:	To assist the students in the understanding of Accounting for Partnership Dissolution and Amalgamation.
CO 3:	To make the students aware of Royalty Accounts
CO 4:	To aid the students in preparation of Accounts for Hire Purchase and Installment Systems.
CO 5:	To create an understanding among the students in the computation of Accounting records for Inland Branches.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	Los
UNIT 1 Accounting for Partnership Firm I	Accounting for Admission, Retirement and Death of partners in a Partnership Firm.	CSO 1.1: to explain accounting treatments for Admission of a new partner (U) CSO 1.2: to apply accounting treatments for Admission of a new partner (A) CSO 1.3: to explain accounting treatments for Retirement of a partner (U) CSO 1.4: to apply accounting treatments for Retirement of a partner (A) CSO 1.5: to explain accounting treatments for a deceased partner (U) CSO 1.6: to apply accounting treatments for a deceased partner (A)	12	20	
UNIT 2 Accounting for Partnership Firm II	Accounting for Dissolution of Partnership Firms and Amalgamation of Partnership Firms.	CSO 2.1: to explain Accounting for Dissolution of Partnership Firms (U) CSO 2.2: to calculate Accounting for Dissolution of Partnership Firms (A) CSO 2.3: to explain Amalgamation of Partnership Firms (U) CSO 2.4: to calculate Amalgamation of Partnership Firms (A)	12	20	
UNIT 3 Royalty Accounts	Meaning and Definition: Terms used – Royalty – Minimum rent – Short workings – surplus royalty – recoupment of short workings – stoppage of work due to abnormal causes – problems on royalty including minimum rent account.	CSO 3.1: to define Royalty Account. (K) CSO 3.2: to describe Minimum rent. (K) CSO 3.3: to explain Short workings, surplus royalty and recoupment of royalty. (U)	12	20	

		<p>CSO 3.4: to explain stoppage of work due to abnormal causes (U)</p> <p>CSO 3.5: to calculate royalty amount. (A)</p> <p>CSO 3.6: to calculate minimum rent. (A)</p>			
UNIT 4 Accounting for Hire Purchase and Installment Systems	Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)	<p>CSO 4.1: to describe Hire Purchase. (K)</p> <p>CSO 4.2: to describe Installment system of purchase. (K)</p> <p>CSO 4.3: to calculate interest on Hire purchase. (A)</p> <p>CSO 4.4: to explain partial and full repossession on hire purchase. (U)</p> <p>CSO 4.5: to calculate hire purchase trading on total cash price basis. (A)</p> <p>CSO 4.6: to calculate hire purchase trading on stock and debtor system. (A)</p> <p>CSO 4.7: to explain the concepts of operating and financial lease. (U)</p>	12	20	
UNIT 5 Accounting for Inland Branches	Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	<p>CSO 5.1: to describe the concept of dependent branches(K)</p> <p>CSO 5.2: to explain the accounting aspects of branches. (U)</p> <p>CSO 5.3: to calculate branch accounts using debtors system. (A)</p> <p>CSO 5.4: to calculate branch accounts using stock and debtors system. (A)</p> <p>CSO 5.5: to calculate branch accounts using branch final system. (A)</p> <p>CSO 5.6: to calculate branch accounts using wholesale basis system. (A)</p> <p>CSO 5.7: to explain the concept of Independent branches (U)</p> <p>CSO 5.8: to determine the accounting treatment of independent branches. (A)</p> <p>CSO 5.9: to calculate the consolidated Profit & Loss Account and Balance Sheet of a branch. (A)</p>	12	20	

SKILL DEVELOPMENT

1. Preparation of partnership account with imaginary figures.
2. Calculation of royalty accounts with imaginary figures.
3. Collection of items on hire purchase.
4. Visit any branch and collect the financial statements of the branch.
5. Preparation of Departmental Trading and Profit/Loss account with imaginary figures.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant. (2017). *Accounting: Text and Cases*, (13th Ed). McGraw-Hill Education.
2. Charles T. Horngren and Donna Philbrick. (2017). *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga. (2017). *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, NewDelhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. (2018). *Advanced Accounts. Vol.-I*. S. Chand & Co., NewDelhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. (2018). *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. (2016). *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari. (2023). *Financial Accounting*, International Book House.
8. Goldwin, Alderman and Sanyal. (2023). *Financial Accounting*, Cengage Learning
9. Tulsian, P.C. (2023). *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. (2023). The Institute of Chartered Accountants of India, New Delhi.

Note: The Latest edition of text books should be used.

SEMESTER - VIII

DISCIPLINE SPECIFIC COURSES - DSC (MAJOR COURSES)

NAME OF THE PAPER (CODE)	: ACCOUNTING THEORY AND FINANCIAL REPORTING (COC 8.1)
Number of Credits	: 04
Number of Hours Lecture	: 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Accounting Theory and Financial:**

CO 1:	To make the students aware the concept of Accounting Theory, Types and approaches to formulation of Accounting Theory
CO 2:	To let the students understand the process of Accounting Standard setting in India, USA and UK
CO 3:	To make the students aware of the scope and functions of Accounting Standard Board of India and the procedure involved in setting Accounting Standard.
CO 4:	To help the students in understanding the nature, benefits of financial reporting and the role of IASB in bringing uniformity in financial reporting.
CO 5:	To assist the students in analyse and solves accounting issues relating to segment, interim, social reporting and changing price.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit I Introduction to Accounting Theory	Accounting Theory: Nature; Classifications of Accounting Theory; Approaches to the formulation of Accounting Theory; Relationship between Accounting Theory and Accounting Practice. Factors influencing accounting environment; Advantages and limitations of Accounting Theory. Structure of Accounting Theory-Accounting postulates, concepts and principles: Generally Accepted Accounting Principles; Selection of Accounting Principles;	CSO 1.1: to describe the nature of Accounting Theory (K) CSO 1.2: to explain the classifications of Accounting Theory (U) CSO 1.3: To discuss the Approaches to the formulation of Accounting Theory (U) CSO 1.4: To analysis the relationship between Accounting Theory and Accounting Practice (A) CSO 1.5: To identify the factors affecting accounting environment. (A) CSO 1.6: to examine the advantages and limitations of Accounting Theory (A) CSO 1.7: To outline the structure of Accounting Theory. (K) CSO 1.8: To define Accounting Postulates, Concepts and Principles. (K) CSO 1.9: to explain the condition adopted for the selection of Accounting Principles. (U)	12	20	

Unit II Accounting Standards	Accounting Standards: Meaning, types and benefits of Accounting Standard; Standard setting by whom; Difficulties in Standard setting. Comparison of Standard setting in India, USA and U.K.	CSO 2.1: to define the Accounting Standards (K) CSO 2.2: to outline the types of Accounting Standard (K) CSO 2.3: To discuss the benefits of Accounting Standards (U) CSO 2.4: to enumerate the Accounting Standard setters (K) CSO 2.5: To discuss the difficulties in setting Accounting Standards (U) CSO 2.6: To compare the Accounting Standard setting in India, USA and UK (A)	12	20	
Unit III Accounting Standard Board of India	Accounting Standard Board in India: Scope and functions, Procedures of issuing Accounting Standard. Indian Accounting Standards.	CSO 3.1: to discuss the scope and functions of Accounting Standard Board of India. (U) CSO 3.2: To explain the procedures of issuing Accounting Standard in Indian (U) CSO 3.3: To list out the Indian Accounting Standards (K)	12	20	
Unit IV Financial Reporting	Financial Reporting: Nature and Objectives; Benefits; General purpose and Specific Purpose Report; Qualitative Characteristics of Accounting Information; Conceptual Framework- FASB and IASB. International Financial Reporting Standards (IFRSs): Role of IASB; Arguments for Global Convergence; Required Disclosure as per IFRSs; Achievements of IASB and Obstacles in Convergence; Difference between IFRSs and Indian Accounting Standards	CSO 4.1: To describe the nature and objectives of Financial Reporting (K) CSO 4.2: to differentiate between General and Specific purpose Report (A) CSO 4.3: To identify the qualitative characteristics of Accounting Information (K) CSO 4.4: To Compare conceptual framework of FASB and IASB (A) CSO 4.5: To discuss the role of IASB (U) CSO 4.6: To discuss the required disclosure as per IFRS (U) CSO 4.7: To evaluate the achievements of IASB (A) CSO 4.8: To assess the obstacles faced in Convergence (A) CSO 4.9: to differentiate between IFRSs and Indian Accounting Standards (A)	12	20	

Unit V Emerging issues in Financial Reporting	Issues in Corporate Financial Reporting: Segment Reporting; Interim Reporting; Social Reporting. Accounting for Changing Prices. Human Resource Accounting.	CSO 5.1: To discuss the issues relating to Corporate financial reporting (U) CSO 5.2: to explain segment reporting (U) CSO 5.3: To discuss Interim, Social Reporting (U) CSO 5.4: To explain Accounting for changing Price and Human Resource Accounting. (U)	12	20	
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Suggested Readings:

1. E.S. Hendriksen. (1991). *Accounting Theory*, Richard D. Irwin.
2. M.W.E. Glautier and B. Underdown. (1976). *Accounting Theory and Practice*, Pitman Publishing
3. Ahmed Riahi Belkaoui. (2004). *Accounting Theory* (5th Ed), Thomson Learning.
4. Henry I- Wolk, Jere R. Francis and Michael G- Tearney. (1992). *Accounting Theory: A Conceptual and Institutional Approach*, South Western Publishing Co.
5. Robert Bloom and Pieter T. Elagers. *Accounting Theory and Policy* (2nd Ed), Harcourt Brace Joranovich.
6. L.S. Porwal. (2007). *Accounting Theory*, Tata McGraw Hill Education (India) Ltd.
7. Jawahar Lal. (2011). *Accounting Theory and Practice*, Himalaya Publishing House, New Delhi.

Note: Latest edition of the readings may be used.

INTER-DISCIPLINARY MINOR PAPER (IDM)

NAME OF THE PAPER (CODE)	: ACCOUNTING FOR MANAGERIAL DECISION (COM 9)
Number of Credits	: 04
Number of Hours Lecture	: 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Accounting for Managerial Decision:**

CO 1:	To help the students understand the concept of accounting in decision making.
CO 2:	To aid the students in attaining the different methods for management accounting for effective operation in the management.
CO 3:	To help the students comprehend the importance of management accounting in marginal costing and break-even analysis.
CO 4:	To help the students analyse the process the performance and position of management.
CO 5:	To help the students attain knowledge on the effects of proper reporting at different level of management.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT1 Introduction	: Meaning, characteristics, objectives, functions, limitations, advantages of financial accounting. Functions of management accounting, management accounting and managerial decisions.	CSO 1.1: To define the term financial accounting. (K) CSO 1.2: To discuss the characteristics of financial accounting. (U) CSO 1.3: To explain the objectives of financial accounting. (U) CSO 1.4: To analyse the advantages and limitations of financial accounting. (A) CSO 1.5: To analyse the functions of management accounting. (A) CSO 1.6: To define management accounting. CSO 1.7: To define managerial decision. CSO 1.8: To analyse the relationship of management accounting and managerial decision. (A)	14	22	
UNIT 2 Management Accounting	Scope, tools and role of management accounting, difference between financial and management accounting, cost accounting and management accounting, importance and limitations of management	CSO 2.1: To discuss the scope of management accounting. (U) CSO 2.2: To discuss the tools of management accounting(U)	14	22	

	accounting, management accountant: meaning and responsibility of management accountant.	<p>CSO 2.3: To determine the role of management accounting. (A)</p> <p>CSO 2.4: To analyse the relationship between financial and management accounting. (A)</p> <p>CSO 2.5: To analyse the difference between cost and management. (A)</p> <p>CSO 2.6: To discuss the importance and limitations of management accounting. (U)</p> <p>CSO 2.7: To define the term management accountant. (K)</p> <p>CSO 2.9: To discuss the responsibility of management accountant. (U)</p>			
UNIT 3 Marginal Costing And Break-Even Analysis	: Meaning, advantages and disadvantages of marginal costing, application of marginal costing for managerial decision; Meaning utility and Costing and break-even point.	<p>CSO 3.1: To define the term marginal costing. (K)</p> <p>CSO 3.2: To define the term break-even analysis. (K)</p> <p>CSO 3.3: To discuss the advantages and disadvantages of marginal costing. (U)</p> <p>CSO 3.4: To analyse the application of marginal costing. (A)</p> <p>CSO 3.5: To define the term utility. (K)</p> <p>CSO 3.6: To define the term costing. (K)</p> <p>CSO 3.7: To describe the term break-even point. (K)</p>	12	20	
UNIT 4 Financial Statement	Horizontal and vertical and ratio analysis, cash flow analysis.	<p>CSO 4.1: To define the term financial statement. (K)</p> <p>CSO 4.2: To calculate ratio analysis in horizontal and vertical from. (A)</p> <p>CSO 4.3: To calculate cash flow analysis. (A)</p> <p>CSO 4.4: To discuss ratio analysis. (U)</p> <p>CSO 4.5: To discuss cash flow analysis. (U)</p> <p>CSO 4.6: To define the term analysis. (K)</p>	12	20	

UNIT 5 Reporting To Management	Meaning, objectives, types, models of reporting; reporting at different level of management.	CSO 5.1: To define the term reporting. (K) CSO 5.2: To define the term management reporting. (K) CSO 5.3: To analyse the models of reporting. (A) CSO 5.4: To analyse reporting at different level of management. (A)	8	16	
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Suggested Readings:

1. Shashi K. Gupta, R.K. Sharma, Anuj Gupta. (2018). *Accounting for managerial decision*, Kalyani publishers.
2. Jain S.P. and Narang K.L. (2015). *Cost Accounting*, Kalyani, New Delhi.
3. R.K. Sharma & Shashi K. Gupta. (2014). *Management Accounting*, Kalyani New Delhi.
4. Pandey, I.M. (1994). *Management accounting*, Vani publication Delhi.
5. Anthony, Robert. (1970). *Management accounting*, Tapore-wala, Mumbai.
6. V.K. Saxena and C.D. Vashist. (2007). *Advance cost and management accounting*, Sultan Chand & son publication, New Delhi.

NAME OF THE PAPER (CODE) : BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY (COM 8.2) *
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Business Ethics and Corporate Social Responsibility:**

CO 1:	To acquaint the learners with the concept and relevance of Business ethics in corporate management
CO 2:	To enable the learners to understand Corporate governance and know the corporate obligations to confine to various standards
CO 3:	To provide an understanding on legal enforcement for management of corporate health in the interest of various stakeholders
CO 4:	To introduce the learners to the different corporate forums and guidelines of CII
CO 5:	To acquaint the learners about Corporate Social Responsibility

COURSE SPECIFIC OBJECTIVES (CSOs):

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Introduction to Business Ethics	Business ethics – meaning, concept, characteristics, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Various approaches to Business Ethics - Business ethics in India – Ethics training programme.	CSO 1.1: To define Business ethics (K) CSO 1.2: To understand the features, concept, characteristics, needs and importance, and scope of Business Ethics (K/U) CSO 1.3: To differentiate between Ethics and Values (U/A) CSO 1.4: To identify and understand work ethos (K/U) CSO 1.5: To understand the concept of corporate ethics (K/U) CSO 1.6: Business Ethics & CSR (K/U) CSO 1.7: Outlining different factors responsible for ethical and unethical business decisions (K/U) CSO 1.8: To cite various unethical practices in business (K/U) CSO 1.9: To understand various Approaches to Business Ethics (U) CSO 1.10: An overview of Business ethics in India (K/U) CSO 1.11: To understand ethics training programmes. (U)	12	20	

<p>UNIT 2</p> <p>Corporate Governance</p>	<p>Corporate governance – meaning – objectives – need – importance – principles – corporate governance and organisation success. Corporate governance in India;</p>	<p>CSO 2.1: To define Corporate Governance and to study its evolution (K)</p> <p>CSO 2.2: To list and understand the, objectives, needs and importance of Corporate Governance (K/U)</p> <p>CSO 2.3: To understand the Principles of Corporate Governance (U)</p> <p>CSO 2.4: To ascertain the benefits of Corporate Governance (K/A)</p> <p>CSO 2.5: To list and understand the Rules of Corporate Governance (K/U)</p> <p>CSO 2.6: To outline the responsibilities of the Board of Directors (K)</p> <p>CSO 2.7: To understand the Regulatory Framework on Corporate Governance in India (U)</p> <p>CSO 2.8: To explain various enactments/ regulations/ guidelines and listing agreement with regards to Corporate Governance in India: The Companies Act, SEBI, Standard Listing Agreement of Stock Exchanges, ICAI and ICSI. (K/U)</p>	<p>12</p>	<p>20</p>	
<p>UNIT 3</p> <p>Levels of Governance Structure</p>	<p>Corporate governance and role, responsibilities and powers - Board of Directors, Role of independent Directors, Protection of Stakeholders, Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences.</p>	<p>CSO 3.1: To understand the role and responsibilities of Corporate Governance (K/U)</p> <p>CSO 3.2: SEBI guideline and Clause 49; Board of Directors. (K/U)</p> <p>CSO 3.3: Understanding the Role of Independent Directors and Audit Committee (K/U)</p> <p>CSO 3.4: To understand the role of Corporate Governance in Protection of Stake Holders – Shareholders, Creditors, Consumers, Employees,</p>	<p>12</p>	<p>20</p>	

		<p>Government, Community/Society (U)</p> <p>CSO 3.5: To enumerate and understand the elements of a Good Corporate Governance. (K/U)</p> <p>CSO 3.6: To study and understand the failures of Corporate Governance and its consequences (K/U)</p>			
<p>UNIT 4</p> <p>Corporate Governance Forums</p>	<p>Confederation of Indian Industry (CII) code on corporate governance – features - Various Corporate Governance forums – ICSI, NFCG, CACG, OECD and ICGN</p>	<p>CSO 4.1: A brief history on the Confederation on Indian Industry (CII) (K)</p> <p>CSO 4.2: Desirable Corporate Governance Code (K)</p> <p>CSO 4.3: To understand the roles of CII for Corporate Governance. (U)</p> <p>CSO 4.4: To List and understand the CII recommendations for effective Corporate Governance. (K/U)</p> <p>CSO 4.5: To list the various Corporate Governance Forums: Institute of Company Secretaries of India (ICSI), National Foundation Corporate Governance (NFCG), Organisation for Economic Co-operation and Development (OECD), International Corporate Governance Network (ICGN) (K)</p> <p>CSO 4.6: To understand the roles/purposes of the various Governance Forums (K/U)</p>	12	20	
<p>UNIT 5</p> <p>Corporate Social Responsibility</p>	<p>Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Corporate Philanthropy models, Drivers of CSR., CSR and the environment, factors influencing CSR policy</p>	<p>CSO 5.1: To define Corporate Social Responsibility (K)</p> <p>CSO 5.2: To examine the relevance and importance of CSR (K/U)</p> <p>CSO 5.3: To understand the nature, objectives, scope and principles of CSR (K/U)</p> <p>CSO 5.4: To learn about Corporate Philanthropy (K/U)</p>	12	20	

		<p>CSO 5.5: To understand the models for implementation of CSR (U)</p> <p>CSO 5.6: To understand the driving forces behind CSR (U)</p> <p>CSO 5.7: To discuss various responsibilities and duties of CSR with regard to environmental regulations and safeguarding it (K/U)</p> <p>CSO 5.7: To understand various factors that influence CSR policy (K/U)</p>			
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Suggested Readings:

1. Dr. Neeru Vasishth and Dr. Namita Rajput. (2022). *Corporate Governance values and ethics* (Reprint edition), Taxmann Publications Pvt Ltd, New Delhi.
2. S. Sanakaran. (2012). *International Business & Environment* (1st edition), Margham Publication, Chennai.
3. Dr. S.S. Khanka. (2015). *Business Ethics and Corporate Governance*, S. Chand Publication.
4. Sharma J.P. (2019). *Corporate Governance, Business ethics and CSR* (2nd edition), Ane Books Pvt. Ltd., New Delhi
5. S.K. Bhatia. (2007). *Business Ethics and Corporate Governance*, Deep & Deep Publications Pvt. Ltd., New Delhi.
6. Sundar. K. (2019). *Business Ethics and Value*, Vijay Nichole Prints, Chennai.
7. Taxmann. (2015). *Corporate Governance* (15th edition), Indian Institute of Corporate Affairs,
8. A.C. Fernando, K.P. Muralidharan & E.K. Satheesh. (2018). *Corporate Governance, Principles, Policies and Practices*, Pearson Education.

E-learning Resources

- <https://elearningindustry.com>
- <https://essentialskillz.com>

NAME OF THE PAPER (CODE) : INDUSTRIAL RELATIONS AND LABOUR LAWS (COM 8.3) *
Number of Credits : 04
Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Industrial Relations and Labour Laws:**

CO 1:	To inculcate and create interest among the students in understanding Industrial Relations (IR).
CO 2:	To make the students aware of Trade Unions.
CO 3:	To create an understanding among the students about Collective Bargaining and Workers' Participation in Management.
CO 4:	To make the students aware of Discipline and Grievance Redressal.
CO 5:	To assist the students in understanding the Industrial Disputes Act, 1947 and Factories Act, 1948.

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
UNIT 1 Industrial Relations (IR)	Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR	CSO 1.1: to explain the Concept of Industrial Relations (U) CSO 1.2: to explain the Nature of Industrial Relations (U) CSO 1.3: to explain the Objectives of IR (U) CSO 1.4: to explain the Factors affecting IR in changing Environment (U) CSO 1.5: to explain the Evolution of IR in India (U) CSO 1.6: to explain the Role of State (U) CSO 1.7: to explain the Trade Union (U) CSO 1.8: to explain the Employers' Organisation (U) CSO 1.9: to explain the Human Resource Management and IR (U) CSO 1.10: to explain the Role of ILO in Industrial Relations (U) CSO 1.11: to explain the International Dimensions of IR. (U)	12	20	
UNIT 2 Trade Union	Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity &	CSO 2.1: to explain the Origin and growth Trade unions after Independence (U)	12	20	

	Recognition of Trade Unions; Major Provisions of Trade Union Act 1926	<p>CSO 2.2: to explain trade unions in the era of liberalization (U)</p> <p>CSO 2.3: to explain the Factors Affecting Growth of Trade Unions in India (U)</p> <p>CSO 2.4: to explain the Multiplicity & Recognition of Trade Unions (U)</p> <p>CSO 2.5: to explain the Major Provisions of Trade Union Act, 1926 (U)</p>			
UNIT 3 Collective Bargaining and Workers' Participation in Management	<p>a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining</p> <p>b) Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing</p>	<p>CSO 3.1: to explain the Collective Bargaining (U)</p> <p>CSO 3.2: to explain the Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved (U)</p> <p>CSO 3.3: to explain the Status of Collective Bargaining in India (U)</p> <p>CSO 3.4: to explain the Functions and role of Trade Unions in collective bargaining (U)</p> <p>CSO 3.5: to explain the Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils (U)</p> <p>CSO 3.6: to explain the Participative Management and co-ownership (U)</p> <p>CSO 3.7: to explain the Productive Bargaining and Gain Sharing (U)</p>	12	20	
UNIT 4 Discipline and Grievance Redressal	Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946	<p>CSO 4.1: to explain the Discipline (U)</p> <p>CSO 4.2: to explain the Causes of indiscipline (U)</p> <p>CSO 4.3: to explain the Maintenance of discipline and misconduct (U)</p> <p>CSO 4.4: to explain the Highlights of domestic enquiries (U)</p> <p>CSO 4.5: to explain the Principle of Natural Justice (U)</p>	12	20	

		<p>CSO 4.6: to explain the Labour turnover (U)</p> <p>CSO 4.7: to explain the Absenteeism (U)</p> <p>CSO 4.8: to explain the Meaning of Grievance (U)</p> <p>CSO 4.9: to explain the Grievance redressal machinery in India (U)</p> <p>CSO 4.10: to explain the Grievance handling procedure (U)</p> <p>CSO 4.11: to explain the salient features of Industrial Employment (Standing orders) Act, 1946 (U)</p>			
<p>UNIT 5 Industrial Disputes Act, 1947 & Factories Act, 1948</p>	<p>a) The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure.</p> <p>b) The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages</p>	<p>CSO 5.1: to explain the Definitions of Industry, workman, and Industrial Dispute Authorities under the Industrial Disputes Act, 1947 (U)</p> <p>CSO 5.2: to explain the Procedure, Powers and Duties of Authorities (U)</p> <p>CSO 5.2: to explain Strikes and Lock outs (U)</p> <p>CSO 5.3: to explain the Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure (U)</p> <p>CSO 5.4: to explain the Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages</p>	12	20	

Suggested Readings:

1. PK Padhi. (2014). *Industrial Relations and Labour Law*, PHI Learning
2. Arun Monappa. (2012). *Industrial Relations and Labour Law*, McGraw Hill Education
3. SC Srivastav. (2022). *Industrial Relations and Labour Law*, Vikas Publishing House
4. C.S VenkataRatnam. (2017). *Industrial Relations*, Oxford University Press
5. P.L. Malik's. (2021). *Handbook of Labour and Industrial Law, Vol 1 and 2*, Eastern Book Company
6. JP Sharma. (2018). *Simplified Approach to Labour Laws*, Bharat Law House Pvt Ltd.

NAME OF THE PAPER (CODE) : PROJECT PLANNING AND MANAGEMENT (COM 8.4) *

Number of Credits : 04

Number of Hours Lecture : 60

COURSE OBJECTIVES (COs):

The following are the Course Objectives (COs) for the paper **Project Planning and Management:**

CO 1:	To help the students identify investment opportunities taking in to consideration the government regulatory framework.
CO 2:	To aid the students in evaluating the major components of cost associate with the project and select the optimum capital structure
CO 3:	To enable the students to carry out market, demand analysis and technical analysis
CO 4:	To facilitate the students in identifying the best scheme of financing a project.
CO 5:	To make the students prepare projected financial statements taking into account the benefits offer under Tax Law

COURSE SPECIFIC OBJECTIVES (CSOs)

Unit & Title	Unit Contents	Course Specific Objectives (CSOs)	Lecture Hours	Marks	LOs
Unit I: Identification of investment opportunities	Project ideas, screening of ideas, environmental scanning and opportunity analysis, government regulatory framework.	CSO 1.1: To explain the sources of project ideas (U) CSO 1.2: To enumerate the steps in screening of ideas (K) CSO 1.3: To explain the process of environmental scanning and opportunity analysis (U) CSO 1.4: To appraise the government regulatory framework (A)	12	20	
Unit II: Market and Demand Analysis	Information required for market and demand analysis, sources of information- primary and secondary, demand forecasting.	CSO 2.1: To define market and demand analysis (K) CSO 2.2: To identify the information required for market and demand analysis (K) CSO 2.3: To state the sources of information (K) CSO 2.4: To explain primary and secondary sources of information (U) CSO 2.5: To define demand forecasting (K) CSO 2.6: To explain the steps involved in demand forecasting (U)	12	20	

<p>Unit III: Technical Analysis</p>	<p>Materials and inputs, production technology, product mix, plant location and layout, selection of plant and equipment</p>	<p>CSO 3.1: To explain the important of carrying out technical analysis (U) CSO 3.2: To discuss the steps involves in conducting Technical analysis (U) CSO 3.3: To discuss the components of Technical analysis (U) CSO 3.4: To discuss the factors to be considered while carrying out technical analysis with regard to materials and inputs, production technology, product mix, plant location and layout (U) CSO 3.5: To assess the factors affecting selection of plant and equipment (A)</p>	<p>12</p>	<p>20</p>	
<p>Unit IV: Cost of Project and Means of Financing</p>	<p>Major cost components, means of financing, planning capital structure, various financing schemes of financial institutions</p>	<p>CSO 4.1: To define cost (K) CSO 4.2: To identify the major cost components in a project (K) CSO 4.3: To discuss the major cost components in a project (U) CSO 4.4: To assess the means of financing (A) CSO 4.5: To define capital structure (K) CSO 4.6: To explain the process of planning capital structure (U) CSO 4.7: To evaluate various financing schemes of financial institutions (A)</p>	<p>12</p>	<p>20</p>	
<p>Unit V: Profitability, Financial Projections and Tax Considerations</p>	<p>Cost of production, Break-Even Analysis, Projected balance sheet, profit and loss account and cash flow statement, provisions and considerations for computing taxable income.</p>	<p>CSO 5.1: To define cost of production (K) CSO 5.2: To calculate cost of production (A) CSO 5.3: To explain Break-Even Analysis (U) CSO 5.4: To ascertain Break-Even point (A) CSO 5.5: To prepare projected balance sheet, profit and loss account (A)</p>	<p>12</p>	<p>20</p>	

		CSO 5.6: To explain cash flow statement (U) CSO 5.7: To construct cash flow statement (A) CSO 5.8: To discuss the considerations for computing taxable income.			
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Suggested Readings:

1. Chandra, Prasanna. *Project preparation, Appraisal and Implementation* (8th Ed), McGraw Hill, New Delhi.
2. Pitale, R.L: *Project Appraisal Techniques*, Oxford and IBH.
3. S. Chaudhary. (2017). *Project Management*, McGraw Hill, New Delhi.

** Asterisk mark indicates three (3) optional paper in lieu of Dissertation on Major*