

Department of Commerce
(Under Faculty of Commerce and Management, RGU)

BACHELOR OF COMMERCE (B.COM.)

Courses of Studies with effect from Academic Session 2021-22
(Under Choice Based Credit System, UGC-LOCF
& in accordance to the Ordinance related to Admission to
Program(s) and Examination(s) of Undergraduates in Arts,
Science and Commerce as per Choice Based Credit System
(CBCS))



RAJIV GANDHI UNIVERSITY

Rono Hills, Doimukh – 791112

(Arunachal Pradesh)


05/7/2021
Registrar (Admission and Examinations)
Faculty of Commerce and Management
J. Rajiv Gandhi Univ. & Coll.
Rajiv Gandhi University

BACHELOR IN COMMERCE (B.COM.)

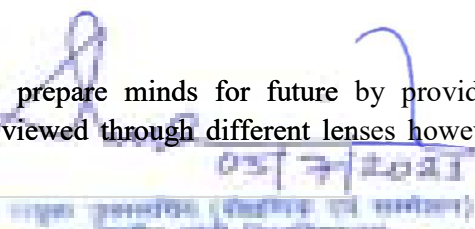
Course of Studies with effect from Academic Session 2021-22 (Under Choice Based Credit System & UGC-Learning Outcomes- based Curriculum Framework (LOCF))

BRIEF OUTLINE

The Bachelor in Commerce (B.Com.) Course (Syllabus) under Choice Based Credit System (CBCS) has been designed keeping in view the changing scenario of the present education system in the 21st Century and as per the mandate of the Learning Outcomes-based Curriculum Framework (LOCF) committee constituted by University Grants Commission (UGC) and newly laid Ordinances Admission to Program(s) and Examination(s) of Undergraduates in Arts, Science and Commerce as per Choice Based Credit System (CBCS), as accepted by the Executive Council and approval of UGC and MoE & publication in Official Gazette of Govt. of India. The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of the present syllabus is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be. Another focus of it is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation. The core basis of it is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices.

There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of this UGC-LOCF based curriculum is to introduce globally acknowledged choice-based credit system which has offered numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and standardized framework to provide opportunities for holistic development of the students. The Choice-Based Credit System (CBCS) provides an approach in which the students shall opt papers from Elective / Open courses as per their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning. Thus, the present syllabi can help in bringing uniformity in curricula on the one hand and empower the student on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world.

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses however,


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B.Com.program of Rajiv Gandhi University is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepare them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mind-set and skills.

AFFILIATION

The programme shall be governed by the Department of Commerce, Faculty of Commerce and Management, Rajiv Gandhi University, Rono Hills, Doimukh – 791112 (Arunachal Pradesh).

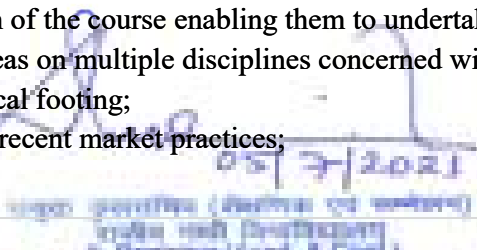
PROGRAM OBJECTIVE

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management.

This programme will instil in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instilling learnability among students for up-skilling and re-skilling even in later part of life.

Basic Objectives:

1. To provide a conducive environment that holistically engages students through an all-encompassing knowledge impartation;
2. To widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
3. To construct a sound theoretical footing;
4. To acquainting students with recent market practices;



5. To encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
6. To formulate business problems and to provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

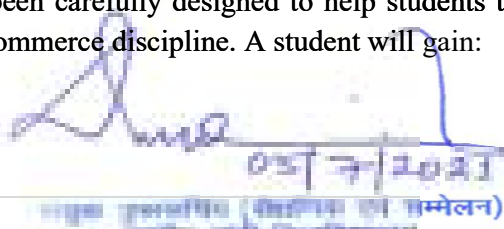
Specific Objectives:

1. The objectives of the program are to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business which is an interdisciplinary and integration of courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc. leading to a graduate degree.
 - a. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure. Optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), Ability Enhancement Compulsory courses (AECCs) and Discipline Specific Elective Courses (DSEs) have been included with an idea to encompass all possible domains of knowledge and skills facilitating interface with various sections of the society so that a student can have relevant knowledge with a wide choice of courses.
 - b. Summer Internship / Project Report involving application of knowledge in exploring/ analyzing/ solving issues related to a real-life situation and Viva-voce examination has been provided as Discipline Specific Elective to enable the students to have hands on experience in real life business situations and to learn by doing apart from textbook based theoretical knowledge.
2. All the courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business.
3. The ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., while delivering a lecture in a classroom situation, to have better engagement of the students and effective teaching learning process.
4. Character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

PROGRAM OUTCOME

The learning outcome for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline. A student will gain:

1. Disciplinary Knowledge.
2. Communication skills



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3. Critical Thinking
4. Cooperation/Team Work
5. Problem solving
6. Research Related Skills
7. Information and Communication Technology (ICT) digital literacy
8. Self-directed Learning
9. Moral and Ethical Awareness/Reasoning
10. Lifelong Learning
11. Multicultural Competence
12. Reflective Thinking, and
13. Scientific reasoning.

Specific Outcome:B.Com. Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of B.Com. degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

1. Each graduate in commerce should be able to:
 - a. Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
 - b. Understanding of various concepts and theories providing strong academic foundation;
 - c. Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
 - d. Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations;
 - e. Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies;
 - f. Fulfil one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits;
 - g. Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions;
 - h. Good value systems leading to high ethical and moral conduct in society at large; Competencies and attitudes; and Ethical Values.

2. Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance and banking seeking youth fit for employment.
3. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
4. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
5. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, moulding them into future visionaries, management leaders that are compassionate yet efficient.
6. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

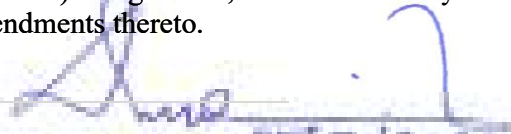
OUTLINE OF THE PROGRAM

1. Duration of the Course

- a. The degree program leading to the award of Bachelor of Arts (B.A.), Bachelor of Science (B.Sc.) and Bachelor of Commerce (B.Com.) shall be of three years duration and include six semesters under Choice Based Credit System (CBCS).
- b. All programs shall be completed in a maximum of five years (10 Semesters), consecutively, from the date of admission to the program.

2. Course Structure

- a. The syllabi for each program shall be drafted as per the UGC guidelines for Learning Outcomes based Curriculum Framework (LOCF) based approach with an aim to equip the students with knowledge, skill, values and attitude.
- b. The University shall allow up to 20% of the total courses being offered in a particular program in a Semester through the online learning courses provided through SWAYAM platform. While making this decision, the Academic Council shall, inter alia, consider allowing online courses of SWAYAM if:
 - i. There is non-availability of suitable teaching staff for running a course in the Institution, or
 - ii. The facilities for offering the elective papers (courses), sought for by the students are not on offer in the University, but are available on the SWAYAM platform,
 - iii. The courses offered on SWAYAM would supplement the teaching-learning process in the University,
 - iv. All other terms and conditions of accepting SWAYAM courses in the University shall be governed as per UGC (Credit Framework for Online Learning Courses through SWAYAM) Regulation, 2016 and any subsequent circular/ notification/ amendments thereto.
- c. The programs shall include



- i. **Core Course** (14 courses): A course, which shall compulsorily be studied by a candidate as a core requirement is termed as a Core course.
- ii. **Elective Course**: Generally, a course which shall be chosen from a pool of courses and which shall be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provide an extended scope or which enable an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill shall be called an Elective Course which shall include:
 1. **Discipline Specific Elective (DSE) Course** (4 courses): Elective courses offered under the main discipline/subject of study shall be referred to as Discipline Specific Elective.
 2. **Dissertation/Project**: An Elective Course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member shall be called dissertation/project. University shall introduce research component in Under-Graduate Courses through inclusion of the Project work/Dissertation which shall be considered as a special course involving application of knowledge in solving / analysing / exploring a real-life situation / difficult problem. A Project/ Dissertation work shall be of 6 credits. A Project/Dissertation work shall be given in lieu of a discipline specific elective paper.
 3. **Generic Elective (GE) Course** (4 for major courses): An elective course chosen from an unrelated discipline/subject, with an intention to seek exposure beyond discipline/s of choice shall be called a Generic Elective. University shall choose papers, as decided by respective Board of Studies, under this category based on its expertise, specialization, requirements, scope and need. A core course offered in a discipline/subject shall also be treated as an elective by other discipline/subject and vice versa and such electives shall also be referred to as Generic Elective.

Subsidiary disciplines/subjects for Commerce discipline

Core Course	Subsidiary disciplines/subjects
Commerce	Any papers from the list of Subsidiary subjects for Arts (Social Sciences and Humanities), Science and Technology discipline, except their own. However, the allotment of such subject will be based on the availability of the infrastructure.

- iii. **Ability Enhancement Courses (AEC)**: The Ability Enhancement (AE) Courses shall be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" shall be the courses based upon the content that led to Knowledge enhancement - (i) Environmental Science and (ii) English/Hindi/MIL Communication, which shall be mandatory for all disciplines. SEC shall be value-based and/or skill-based and shall be aimed at providing hands-on-training, competencies, skills, etc.
 1. **Ability Enhancement Compulsory Courses (AECC)**: Environmental Science, English/Hindi/MIL Communication.

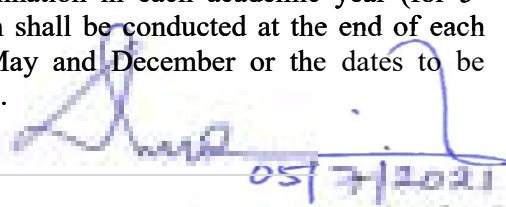


2. **Skill Enhancement Courses (SEC)** (minimum 2 for major courses): These courses shall be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge and shall contain theory and lab/hands-on/ training/ field work. The main purpose of these courses shall be to provide students life-skills in hands-on mode so as to increase their employability. University shall choose papers, as decided by respective Board of Studies, under this category based on its expertise, specialization, requirements, scope and need.
- iv. **Practical/tutorials** (One each with every core and discipline/generic specific elective paper): University shall choose papers, as decided by Board of Studies, under this category.
- d. An undergraduate degree in Science disciplines shall be awarded if a student completes 4 core papers each in three disciplines of choice, 2 Ability Enhancement Compulsory Courses (AECC), minimum 4 Skill Enhancement Courses (SEC) and 2 papers each from a list of Discipline Specific Elective papers based on three disciplines of choice selected above, respectively.
- e. An Undergraduate degree in Humanities/ Social Sciences/ Commerce shall be awarded if a student completes 4 core papers each in two disciplines of choice, 2 core papers each in English and Hindi/MIL, respectively, 2 Ability Enhancement Compulsory Courses (AECC), minimum 4 Skill Enhancement Courses (SEC), 2 papers each from a list of Discipline Specific Elective papers based on the two disciplines of choice selected above, respectively, and two papers from the list of Generic Electives papers.
- f. Credit score earned by a student for any elective paper shall be included in the student's overall score tally.
- g. The university department/college/centre shall plan the number of seats per elective paper as per the facility and infrastructure available.
- h. For the purpose of computation of work-load per week the following mechanism shall be adopted:
 - i. 1 Credit = 1 Theory period of one-hour duration
 - ii. 1 Credit = 1 Tutorial period of one-hour duration
 - iii. 1 Credit = 1 Practical period of two-hour duration
- i. The university department/college/centre shall offer any number of choices of papers from different disciplines under Generic Elective and Discipline Specific Elective as per the availability of the courses/faculty.
- j. University shall evolve a system/policy about Extra-Curricular Activities/General Interest and Hobby Courses/Sports/NCC/NSS/Vocational courses/related courses on their own, under Skill Enhancement Courses (SEC).
- k. Total minimum credit score earned to complete the program shall be 148 Credit.

EXAMINATION (EXTRACTS FROM THE ORDINANCES)


1. Clause – 7: Admission to End Semester Examination

- a. There shall be at least 180 teaching days along with 40 days for Admissions, Examinations, and preparation for Examination in each academic year (for 5-working day per week). The examination shall be conducted at the end of each semester, ordinarily in the months of May and December or the dates to be notified by the Controller of Examinations.



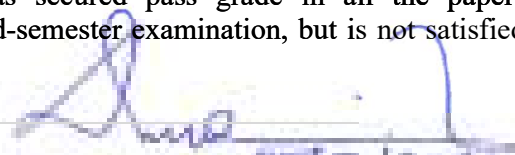
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- b. Each paper/course of the program shall have at least 40 Credit hours/40 lectures of 1-hour duration.
- c. To be eligible for appearing the End Semester Examination, a student shall have to attend minimum lectures and complete practical, teaching practice and Internship as laid down in the relevant ordinance.
- d. For University Department: In the event of a student failing to obtain the stipulated 75% attendance, he/she shall apply through his/her Head of the department to the concerned Dean wherein the student is enrolled seeking partial relaxation of the applicable attendance norm. Subject to the condition that the concerned authority is convinced of the genuineness of the case, the concerned Dean shall grant relaxation in attendance to the tune of a maximum of 5% and provided that the relaxation thus granted makes up for the stipulated attendance norm, the student concerned shall be allowed to sit for the examination. Further, the Vice Chancellor shall condone the attendance to the tune of a maximum of 10%, on recommendation of the concerned Head and Dean, for genuine reasons.
- e. For Affiliated Colleges: A student shall be eligible to the End Semester Examination, if he/she has attended 75% of lectures (theory and practical separately) delivered in the class during the semester in each subject. Subject to the condition that the concerned authority is convinced of the genuineness of the case, the Principal of the College shall have the authority to condone shortage of the attendance to the extent of 15% lectures/practical in each subject, on request of the student and forwarding by the Head of the Department. Such condones shall be recorded with reasons and proper evidences, and submitted to CoE at the time of submitting the examination forms. The CoE shall have the power to reject any such applications after due verification of the condonation and subsequently, reject the forms for admission to examination.
- f. All students shall be subjected to the process of continuous evaluation and assessment. Accordingly, a student shall have to attend and duly pass in at least two Internal Assessment tests out of three tests, and End Semester Examination. The structure of these Internal Assessment Tests and End Semester Examinations shall be 20:80.
- g. For the purpose of calculating the SGPA, best two of the three Internal Assessment tests taken shall be considered. Attending two Internal Assessment tests out of three shall be compulsory.
- h. The following shall be applicable:
 - (i) At least two of the three Internal Assessment tests shall be a written one.
 - (ii) At least one Internal Assessment test shall be assignments like term paper, book review, group discussion, power-point presentation or even another written test and the format to apply shall be at the discretion of the course teacher.
 - (iii) Internal Assessment tests for all practical papers shall always be a practical test.
 - (iv) In case of exigencies and emergencies such as pandemic, natural disasters etc., the above criteria of conducting Internal Assessment tests shall be modified by the Head of the Department/Director/Principal with due approval from the concerned /competent authority of the University.
- i. The minimum pass mark at the End Semester Examination shall be 35% in each paper and 40% in aggregate. The minimum pass mark at the internal assessment tests shall be 35% in each paper. The minimum pass mark for a practical paper shall be the same as that of the theory paper and inability to secure the minimum


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Vice-Chancellor (Affiliated Colleges)

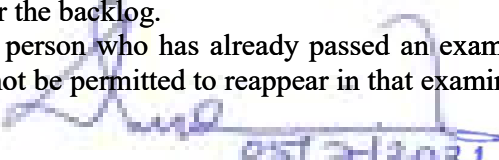
prescribed pass mark in a practical paper/component shall make the candidate fail in that paper. However, for BBA, B.C.A. and B.Tech. program a candidate has to secure 45% in each paper and 50% marks in aggregate. As far as Professional Courses are concerned, it shall be as per the norms of the respective ordinances and guidelines of the statutory regulatory authority.

- j. The marks of the internal assessment shall be moderated/ratified in a Departmental Meeting in a University Department/by a committee constituted by the Principal of the college/institution, and the result shall be displayed ten (10) days before the end-semester examination along with percentage of attendance. The list of marks of internal assessment for all courses shall be forwarded to the Controller of Examinations by the concerned Head/Director/Principal. Marks of Internal Assessment Test once submitted shall be treated as final. No supplementary/ modification of marks shall be entertained after declaration of result.
- k. A candidate who is unable to clear internal assessment and/or unable to clear minimum 50% courses/papers and all the practical courses with aggregate requirement of marks (i.e., 40%) in qualifying courses/papers including practical courses in the First Semester shall be out of the program and require to seek fresh admission as per admission criteria of the University in force from time to time.
- l. The question papers of End Semester Examination shall be set for a total of 80 marks to be answered within a time slot of three hours.
- m. In case of UG program, the maximum number of allotted semesters to complete and clear the course for award of the degree shall be 10 (ten), in continuum. In case of professional programs, the number of additional semesters allowed shall remain restricted to 4 over and above the actual number of semesters stipulated to complete the course.
- n. Any student enrolled in a UG program of the University shall have to compulsorily appear and pass in all the prescribed papers within the stipulated number of semesters as specified herein above at Clause (m) in order to be declared qualified for a Degree.
- o. The University shall issue a composite marks card at the end of each completed semester examinations showing the SGPA and latest CGPA status of the students. The University shall also issue a transcript, on application and with applicable fee at the end of the program by the student.
- p. A student shall not be promoted to the next semester unless he/she clears at least 50% of the total papers in an end-semester examination. In such cases, he /she shall be allowed to appear the back-paper examination in the failed papers in the subsequent relevant semester examination(s).
- q. A student seeking to improve his/her result shall do so by duly applying for the same on payment of the prescribed fee in the next relevant semester examination and this improvement chance shall be availed only once in a course paper to the condition that the result of such an improvement examination shall not count towards award of rank/ medal or any other prize available at the disposition of the university. The result of a back-paper examination shall also not count towards award of rank/medal or any other prize available at the disposition of the university.
 - (i) A student shall be allowed to seek 'improvement' in not more than two papers per semester provided he/she has secured pass grade in all the papers appeared, in the corresponding end-semester examination, but is not satisfied with his/her score.

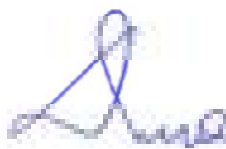


- (ii) The student shall not however be required to join the relevant semester for attending classes and to appear in all the internal assessments/ practical tests in the concerned paper(s).
- r. In order to repeat a paper(s), in case of back paper(s), a student shall apply to the office of the CoE through HoD/ Director/Principal; and if permitted to appear, shall be required to pay the prescribed fee within stipulated period before commencement of the examination.
- s. Towards ensuring confidentiality, answer scripts of the End Semester Examinations shall be coded prior to handing them over to the evaluators.
- t. The End-Semester Practical Examination(s) shall be conducted by an examination board comprising of an external and one internal examiner appointed by the Vice-Chancellor from a panel of examiners (6 internal and 3 external) recommended by the Head of the Department / Director in case of University Department/center and CoE in case of the College. The name of all the faculties shall be included in the panel in case of departments with less than 6 faculties. If one of the internal examiners or the external examiner is not available, the Vice Chancellor shall appoint one observer from the cognate department to conduct the practical examination(s). In case of the absence of two internal examiners due to exigencies, the examination shall be rescheduled.
- i. The appointment letter to each individual internal and external examiner shall be issued by the CoE with a copy to the Principal/ HoD/ Director at least 15 (fifteen) days before the schedule of the practical examination.
- ii. The mark foil of the practical examination shall be submitted with the signatures of both the internal and external examiners, so appointed. Mark foil without both signatures shall not be valid.
- iii. In case of inability of the appointed external examiner to attend the practical examination, the Principal/HoD/Director shall appoint external examiner locally provided that the examiner shall not be below the rank of an Assistant Professor.
- iv. The remuneration and TA/DA, as applicable, of the External Examiner shall be borne by the concerned college/department and shall be paid or transferred electronically immediately after the completion of the practical examination and submission of the mark-foil.
- u. Further, all other matters related to assessment, attendance, and examination etc. shall be governed by the ordinances of the University.
- 2. Clause – 8: Medium of Instruction in the Examination and Syllabus for the End-Semester Examination**
- a) English shall be medium of instruction and examination in the study program of the University. However, teaching and examination in Language and Literature Course shall be in their respective language(s).
- b) The examination shall be held according to the syllabus prescribed by the University. The structure of courses and syllabus of studies in each program shall be as prescribed by the concerned Board of Undergraduate Studies (BUGS) and approved in the Academic Council from time to time.
- 3. Clause – 9: General Rules for admission to the Examination**
- a) Applications for admission to examinations shall be accompanied by duly signed admission form by the Competent Authority with the following documents with prescribed fees:

1. A certificate to the effect that the candidate is eligible to appear in the examinations under the Ordinance/Regulations prescribed for the examination concerned.
 2. The application for admission to examination shall be accompanied by three copies of the candidate's latest photograph indicating his/her name and self-attested copy of mark sheets of previous examination(s). The photograph in the admission form shall be authenticated by the specified competent authority.
 3. In case of online form fill up, the competent authority shall authenticate by certifying the fulfilment of the criteria as specified by the ordinances.
- b) The examination for the odd semesters shall ordinarily be held in the month of December and for the even semesters in the month of May on such dates as shall be notified by the Controller of Examinations.
 - c) The University shall, from time to time, prescribe the admission forms (offline / online, as specified) and the certificates required in support thereof for admission to the different examinations of the University and make these forms available to all concerned.
 - d) The last date for receipt of admission forms for examinations with and without late fee as fixed by the University shall be notified by the Principal of the respective colleges/ HoD of the University Departments/ Directors of the Centers as per the Academic Calendar approved by the Academic Council of the University. Any change to the Academic Calendar shall be notified by the CoE, at least 15 (fifteen) days before such examinations.
 - e) Any student who has submitted his/her examination form, beyond the prescribed date as notified by the university for filling up of forms, shall pay late fine along with the prescribed examination fees as notified from time to time, till third day after the last date of such notification.
 - f) For purpose of calculating late fee, the date of remittance of money by the candidate from Bank/online deposit shall be taken as the date of receipt thereof by the University.
 - g) Repeaters and candidates opting for improvement in any papers, as per rules, shall fill in the examination form along with the regular candidates on dates notified in the prospectus or fixed by the university by time to time.
 - h) Cancellation of admission/Examination: The University shall cancel the Admission/ Examination of a candidate if it is found that he/she is not eligible for admission/appear in the examination but has obtained admission through misrepresentation or a misstatement of facts.
 - i) A student, who has failed to clear at least 50% of the papers during the first End Semester Examination, shall be declared failed and shall be ineligible to continue the program.
 - j) The marks obtained by a candidate in Practical Courses/ Dissertation/ internal Assessment in a semester shall be carried over as such in case he/she clears the examination partially. There shall be no provision of improvement in Practical Courses/Dissertation/internal Assessment Tests. However, candidate failing to qualify in practical examinations in fourth semester shall be allowed to appear in subsequent End Semester Examination to clear the backlog.
 - k) Unless and otherwise provided, a person who has already passed an examination of this or any other University shall not be permitted to reappear in that examination or a corresponding examination.


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- l) A candidate who fails to appear himself for examination or appears in an examination provisionally and subsequently declared ineligible according to rules and regulations shall not be entitled to refund of fees once paid to the University.
- m) Similarly, a candidate shall not be entitled to refund of examination fee paid to the University:
- (i) If permission accorded to him to take an examination is subsequently cancelled as a result of misstatement of facts or suppression of facts or for want of relevant information in examination admission form; and
 - (ii) If he/she tries to obtain admission to an examination by making a false statement of facts in his admission form.
- n) For the purposes of admission to an examination/course of study, if the minimum marks required involve a fraction, the fraction shall be ignored to the advantage of the candidate. *Illustration*
- (i) 45 per cent of 180 marks works to 78.75; the fraction .75 in this case will be ignored and a person obtaining 78 marks shall be eligible.
 - (ii) 45 per cent of 650 being 292.5, a student obtaining 292 marks shall be eligible, but a student obtaining 291.9 marks or less shall not be eligible because his percentage works to less than 45%.
 - (iii) 45 per cent of 600 being 270, a student with 270 and above will be eligible but not the one whose percentage works out to 44.9 per cent.
- o) The University shall allot and cancel an examination centre(s) depending upon the suitability for smooth conduct of examination.
- (i) Provided that no new centre shall be created except in a college/institution which has been affiliated to or recognized by the University or at any other place after proper inspection by the Controller of Examinations or his nominee with regard to the availability of satisfactory facilities. Every candidate shall take the examination at the examination centre allotted to him/her.
 - (ii) New affiliated college shall apply to University for recognition as Examination centre. No examination shall be conducted without the approval of the University under condition laid down in the RGU Act and other ordinances/ regulations.
- p) A change in the allotted centre of examination to a candidate shall be permitted by the Controller of Examinations in the following circumstances:
- (i) If the candidate or his/her parents or guardian is transferred and the fact of transfer is certified by the Head of the Organisation/Government Department in which his/her parents or guardian, as the case may be, is employed;
 - (ii) If the change of centre is necessitated by reason of a candidate's ill health and the fact of illness is supported by a certificate from a Registered Medical Practitioner not below the rank of an Assistant Surgeon/Assistant Medical Officer in a Government Hospital.
 - (iii) To avoid hardship/exigency in an exceptional case not covered by (a) and (b)
 - (iv) An application for change of the allotted centre of examination shall be made in the prescribed form for the purpose, and shall be accompanied by the prescribed fee and two passport size photograph, bearing on their reverse side the candidate's signature in full, duly authenticated by the authority who had signed or countersigned or forwarded the original application of the candidate for admission to that examination, and by the Head of an affiliated institution at the place in which the change is sought. The applicant shall first get the approval and signature of the principal of the college where the candidate wishes to change and appear the examination. After getting the application


05/7/2021
[Signature]
[Signature]

countersigned by the principal of the relieving college the form shall be submitted to the University for consideration.

- (v) No application for change in the allotted centre shall be entertained, unless it reaches the Controller of Examinations at least 15 (fifteen) days before the commencement of the examination, and if the change of centre is sought only for the practical examination, at least 15 (fifteen) days before the commencement of such practical examination.
- (vi) If the application for the change in the centre is rejected, the fee shall be refunded to the candidate.

4. Clause – 10: Disqualification from appearing examinations

- a) The academic council shall exclude any candidate from an examination permanently or for a specific period for reasons to be recorded, if it is satisfied that such candidate is not fit and proper person to be admitted to the examination.
- b) If a candidate after admission to an examination commits an immoral act or is discovered to have committed an immoral act, the academic council shall:
 - (i) cancel his/her candidature for that examination and order that his result be not declared;
 - (ii) disqualify him/her permanently or for a specified period.
- c) If a candidate, subsequent to the issue of Roll No. or subsequent to appearance in an examination, is found to be ineligible to take the examination, his/her candidature shall be cancelled by the Controller of Examinations.
- d) If a candidate, before issue of Roll No. or before appearance in an examination, is found to be ineligible to the examination his/her candidature shall be cancelled by the Controller of Examinations.
- e) A candidate seeking admission to a course/examination who:
 - (i) has been disqualified by this University or any other University/Board, shall not be eligible to appear in any university examination during the period of disqualification; and
 - (ii) Wilfully suppresses/neglects to disclose information pertaining to a previous disqualification incurred by him/her, shall be disqualified for another period of two years.

5. Clause – 3: Conversion of percentage into credit(s) and grade(s)

- a) The following illustrations shall be taken as an example for computing SGPA and CGPA from percentage to credits for this program in all disciplines:
- b) Percentage to Grades and Grade Points: The following formula shall be used to convert marks (%) into letter grades.

% of Marks	Grade Point	Letter Grade
95-100	10	O (Outstanding)
85-94	9	A++ (Excellent)
75-84	8	A+ (Very Good)
65-74	7	A (Good)
55-64	6	B+ (Above Average)
45-54	5	B (Average)
35-44	4	C (Pass)
34 and less	0	D (Fail)
Absent	0	Ab (Absent)

- c) **Conversion to grade point to percentage = Grade Point X 10.0**
- d) A student obtaining Grade D shall be considered failed and shall be required to reappear in the examination, as provided in the ordinance(s) of the university.
- e) For non-credit courses 'Satisfactory' or 'Unsatisfactory' shall be indicated instead of the letter grade and this shall not be counted for the computation of SGPA/CGPA.
- f) The University shall decide on the grade or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the recommendations of the statutory professional councils such as UGC, AICTE, MCI, BCI, NCTE etc.

PROGRAM STRUCTURE

Distribution of different Courses in each semester with credits for B.Com. Programme

Semester	Core Course (14 Papers)	Ability Enhancement Compulsory Course (AECC) (2 Papers)	Skill Enhancement Course (SEC) (2 Papers)	Elective: Discipline Specific DSE (4 Papers)	Elective: Generic (GE) (4 Papers)	Total Credit (148 Credit)
I	C1 (6 Credit)	AECC-1 (4 Credit)	***	***	GE-1 (6 Credit)	28 Credit
	C2 (6 Credit)					
	C3 (6 Credit)					
II	C4 (6 Credit)	AECC-2 (4 Credit)	***	***	GE-2 (6 Credit)	28 Credit
	C5 (6 Credit)					
	C6 (6 Credit)					
III	C7 (6 Credit)	***	SEC-1 (4 Credit)	***	GE-3 (6 Credit)	22 Credit
	C8 (6 Credit)	***				
IV	C9 (6 Credit)	***	SEC-2 (4 Credit)	***	GE-4 (6 Credit)	22 Credit
	C10 (6 Credit)	***				
V	C11 (6 Credit)	***	***	DSE-1 (6 Credit)	***	24 Credit
	C12 (6 Credit)	***	***	DSE-2 (6 Credit)	***	
VI	C13 (6 Credit)	***	***	DSE-3 (6 Credit)	***	24 Credit
	C14 (6 Credit)	***	***	DSE-4 (6 Credit)	***	


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PROGRAM STRUCTURE (SUBJECT AND SEMESTER WISE)

Paper Code	Subject		Full Marks	Semester End Term Marks	Internal Assessment Marks	L:T:P	Credit
SEMESTER -I							
ENG-A-111/ HIN-A-111	AECC -1	Communicative English ORहिन्दी शिक्षण	100	80	20	3:1:0	4
COM-C-112	CORE-1	Financial Accounting	100	80	20	4:1:1	6
COM-C-113	CORE-2	Business Law	100	80	20	5:1:0	6
COM-C-114	CORE-3	Business Statistics	100	80	20	4:1:1	6
COM-G-115	GE-1 (Offered to non-commerce students)	Any ONE of the following:					6
		a) Personal Finance & Planning	100	80	20	5:1:0	
		b) Accounting for Everyone	100	80	20	4:1:1	
		c) People Management	100	80	20	5:1:0	
		d) Rural Development	100	80	20	5:1:0	
	Total Semester - I		500	400	100		28
SEMESTER -II							
EVC-A-121	AECC -2	Environmental Studies	100	80	20	3:1:0	4
COM-C-122	CORE-4	Corporate Accounting	100	80	20	4:1:1	6
COM-C-123	CORE-5	Corporate Law	100	80	20	5:1:0	6
COM-C-124	CORE-6	Business Organisation & Management	100	80	20	5:1:0	6
COM-G-125	GE-2 (Offered to non-commerce students)	Any ONE of the following:					6
		a) Computerised Accounting	100	80	20	4:1:1	
		b) Financial Literacy	100	80	20	5:1:0	
		c) Basics of Management	100	80	20	5:1:0	
		d) Public Administration and Business	100	80	20	5:1:0	
	Total Semester - II		500	400	100		28
SEMESTER -III							
COM-C-211	CORE-7	Business Economics	100	80	20	5:1:0	6
COM-C-212	CORE-8	Income Tax and Practices	100	80	20	4:1:1	6
COM-G-213	GE-3 (Offered to non-commerce students)	Any ONE of the following:					6
		a) Salesmanship	100	80	20	4:1:1	
		b) Investing in Stock Markets	100	80	20	4:1:1	
		c) Project Management	100	80	20	4:1:1	
		d) Good Governance	100	80	20	4:1:1	
COM-S-214	SEC-1	Any ONE of the following:					4
		a) E-Commerce	100	80	20	2:1:1	
		b) Collective Bargaining & Negotiation Skills	100	80	20	3:1:0	
		c) Commercial Mathematics	100	80	20	3:1:0	
		d) Communication & Documentation in Business	100	80	20	2:1:1	
	Total Semester - III		400	320	80		22

SEMESTER -IV							
COM-C-221	CORE-9	Cost Accounting	100	80	20	4:1:1	6
COM-C-222	CORE-10	Business Mathematics	100	80	20	5:1:0	6
COM-G-223	GE-4 (Offered to non-commerce students)	Any ONE of the following:					6
		a) Risk Management	100	80	20	5:1:0	
		b) Digital Marketing	100	80	20	4:1:1	
		c) Creativity and Innovation	100	80	20	5:1:0	
		d) Sustainable Development	100	80	20	5:1:0	
COM-S-224	SEC-2	Any ONE of the following:					4
		a) New Venture Planning and Development	100	80	20	3:1:0	
		b) Tax Planning and Tax Management	100	80	20	3:1:0	
		c) Leadership & Team Development	100	80	20	3:1:0	
		d) Event Management	100	80	20	3:1:0	
	Total Semester - IV		400	320	80		22
SEMESTER -V							
COM-C-311	CORE-11	Principle of Marketing	100	80	20	5:1:0	6
COM-C-312	CORE-12	Financial Management	100	80	20	5:1:0	6
COM-D-313	DSE-1	Paper 1 DSE Group – A to E	100	80	20	5:1:0	6
COM-D-314	DES-2	Paper 2 DSE Group – A to E	100	80	20	5:1:0	6
	Total Semester - V		400	320	80		24
SEMESTER -VI							
COM-C-321	CORE-13	Human Resource Management	100	80	20	5:1:0	6
COM-C-322	CORE-14	Goods & Service Tax (GST) and Customs Law	100	80	20	4:1:1	6
COM-D-323	DSE-3	Paper 3 DSE Group – A to E	100	80	20	5:1:0	6
COM-D-324	DSE-4	(a)Research Methodology and Project Report and Viva VoceOR,	100	50+35+ 15	00	3:0:3	6
		(b) Business Research,	100	80	20	4:1:1	
	Total Semester - VI		400	320/340	80/60		24
GRAND TOTAL			2600				148

DISCIPLINE SPECIFIC COURSE – 5 Groups (Specialisation/ Honours)

Group		DSE-1 COM-D-313	DSE-2 COM-D-314	DSE-3 COM-D-323	DSE-4 COM-D-324
A	Finance	Financial Markets & Institutions	Financial Services	Management Accounting	(a) Research Methodology, Project Report and
B	Accounting	Financial Statement Analysis	Advanced Financial Accounting	Auditing	
C	Marketing Management	Advertising and Personal Selling	Consumer Affairs and Sovereignty	Advanced Marketing Management	

D	Human Resource Management	Organisational Behaviour	Industrial Relations and Labour Laws	Business Ethics & Human Values	Viva Voce, OR (b) Business Research
E	Entrepreneurship Development	Entrepreneurship Development	Project Management	Business Incubation	
F	Banking & Insurance	Banking & Insurance	Principle & Practice of Insurance	Indian Banking System	

NB.:

- 1. Universities/ Colleges can exercise option of prescribing 4 Generic Elective (GE) courses and 2 Skill Enhancement Courses (SEC) from the list of courses given in the syllabus. A student can choose any alternate under the GE, SEC and DSE category. However, the college and the university department shall choose the provision of teaching facilities as per their convenience and availability of manpower and infrastructure.**
- 2. The EVC-A-121 will be taught by the faculties of Botany / Zoology / Geography. In case of non-availability of such faculties in the college, the course will be taught by the faculties of Commerce.**

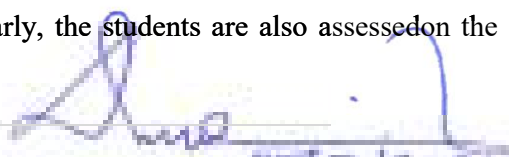
TEACHING LEARNING PROCESS

Multiple pedagogic techniques are used in imparting the knowledge both within and outside the classrooms. Listed below are some such techniques:

1. Lectures
2. Tutorials
3. Power-point presentations
4. Case Studies
5. Role Play
6. Project work
7. Debates, Discussions, Quiz
8. Talks /workshops
9. Interaction with experts
10. Academic festivals
11. Visit to the Industries and organisations
12. Outstation field trips
13. Surveys designs
14. Internships

ASSESSMENT METHODS

Besides the formal system of university examinations held at the end of each semester as well as mid-semester and class tests that are held regularly, the students are also assessed on the basis of the following:



1. Time-constrained examinations (say 2-hour or 3-hour tests) or Written assignments
2. Closed-book and open-book tests (if applicable, rather than doing as a rule)
3. Individual project reports (case-study or term papers within a given word limit) and Team project reports
4. Oral presentations, including seminar presentation
5. Participation in class discussions
6. Ability to think critically and creatively to solve problems
7. Application of concepts during fieldwork
8. Reflexive Thinking
9. Engagement with peers and Peer and self-assessment etc. and any other pedagogic approaches as may be relevant keeping in view the learners' level, credit load and class size.
10. Participation in extra and co-curricular activities
11. Critical assessment of Books / articles / research papers / thesis etc.
12. Problem based assignments
13. Real life simulations
14. Observation of practical skills (speaking, listening, problem solving within a peer group or a class)
15. Viva voce, interviews
16. Computerised adaptive testing for MCQ

MODIFICATIONS FROM THE LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF)

The present syllabus has been laid down on the basis of the syllabus provided by the University Grant Commission (UGC) under Learning Outcomes-based Curriculum Framework (LOCF) for Commerce- B. Com.(Hons.)- 2021. The following modifications, within the acceptable range of modifications as per the guidelines, have been made with respect to the current syllabus.

1. **All Core Courses:** By taking cognizance to the local conditions and the immensity of the course, the present syllabus has included the internal option within each module for the students i.e., **each numerical question must have an option of theoretical question.**
2. **Addition of some new papers:**
 - a. COM-G-125a-GE-2: Computerised Accounting
 - b. COM-G-213a-GE-3: Salesmanship
 - c. COM-S-214c-SEC-1: Commercial Mathematics
 - d. COM-D-323D-DSE-3: Advanced Marketing Management
 - e. COM-D-314D-DSE-3: Principle & Practice of Insurance
 - f. COM-D-323D-DSE-3: Indian Banking System
3. **Grouping of Discipline Specific Electives (DSE) Courses:** Taking the specialised nature of courses into account, the syllabus included and divided the DSE courses under five Specialisation / Honours Groups:
 - a. Finance



- b. Accounting
- c. Marketing Management
- d. Human Resource Management
- e. Entrepreneurship Development
- f. Banking & Insurance

4. Introduction of Business Research as an alternative to the Research Methodology, Project Report and Viva Voce under COM-D-324-DSE-4:

- a. COM-D-324a-DSE-4: Business Research, Project Report and Viva Voce was renamed only as RESEARCH METHODOLOGY, PROJECT REPORT AND VIVA VOCE
- b. An alternate option has been introduced in the form of a paper BUSINESS RESEARCH as against the above, under COM-D-324b-DSE-4.

ASSESSMENT METHODS & QUESTION PAPER PATTERN - END SEMESTER EXAMINATION

A variety of assessment methods that are appropriate to a given disciplinary/subject area and a programme of study will be used to assess progress towards the course/programme learning outcomes. Priority will be accorded to formative assessment. Progress towards achievement of learning outcomes will be assessed using the following: time-constrained examinations; closed-book and open-book tests; problem based assignments; practical assignment laboratory reports; observation of practical skills; individual project reports (case-study reports); team project reports; oral presentations, including seminar presentation; viva voce interviews; computerised adaptive testing; peer and self-assessment etc. and any other pedagogic approaches as per the context.

Marks allocation to courses and Duration of End Semester Examination: Marks allocation for different Course papers and Duration of End semester Examination shall be as given below:

CC, DSE, AECC, SECC and GEC	Credits assigned	Internal Assessment	End Semester Exam.	Duration of End Semester Exam. (hours)
Lecture + Tutorial	3 - 6	20	80	3
	1 - 2	10	40	2
Practical	3-6	20	80	3
	2	10	40	3
	1	10	40	2
Field work/ Report etc.	3-6	20	80	Presentation and Viva-voce
	1-2	10	40	
Project Work/ Dissertation	6	20	80	Presentation and Viva-voce

Note: For Commerce discipline, the Project Work / Dissertation includes 50 marks for Research Methodology (theory, 3 credits), 35 marks for Dissertation/ Project (2 credits), and 15 marks (1 Credit) for Viva Voce.

Questions papers shall normally be descriptive answer type comprised of very short answer, short answer and long answer questions as shown below:


Section	Total Questions	No. of questions to be attempted	Marks for each question	Total Marks	Remarks(Nature of each question/Answer)
Pattern of Question paper for 80 Marks					
A	6	4	5	20	approx. 100 words
B	5	3	10	30	approx. 200 words
C	4	2	15	30	approx. 400 words
Pattern of Question paper for 40 Marks					
A	5	3	5	15	approx. 100 words
B	2	1	10	10	approx. 200 words
C	2	1	15	15	approx. 400 words

Question paper of 40 and 80 marks may contain 5 and 10 Compulsory objective type questions if 1 mark each under Section 'D' in lieu of one question of 5 and 10 marks respectively.

- 5.1.1 **Evaluation of Project Work/Dissertation:** Final evaluation of the Project Work/dissertation of 3-6 credits shall be done either by a three-member board nominated by the competent authority which shall include an External examiner. In case there is no external examiner, then a member from the cognate department may act as External examiner. The marks allocation for the dissertation in Arts, Social Sciences, Humanities, Science and technology disciplines shall be as follows: Report: 50 Marks, Presentation: 10 Marks, Viva-Voce: 20 Marks. However, for Commerce discipline, the Project Work / Dissertation includes 50 marks for Research Methodology (theory, 3 credits), 35 marks for Dissertation / Project (2 credits), and 15 marks (1 Credit) for Viva-Voce.
- 5.1.2 Evaluation of Project Work of less than 3 credits offered from the first to fifth semesters shall be done by an internal three-member board nominated by the competent authority.

NOMENCLATURE OF THE DEGREE

On completion of the course, the degree awarded to the successful students will be as Bachelor in Commerce. However, the Course Certificate and Mark sheet should clearly indicate the specialisation/ Honours subject such as Finance, Accounting, Marketing Management, Human Resource Management, Entrepreneurship Development and Banking & Insurance.


 05/7/2021
 संयुक्त कुलाचारिका (विशेषाधिकार एवं सम्मानन)
 प्राचार्य (अध्यक्ष)
 J. Prasad (Acad. & Comm.)
 Rajiv Gandhi University
 Noida, India, Deemed to be U.

PROGRAMME OUTCOMES FOR CORE COURSES

Sl No	Programme Outcomes	C 1	C 2	C 3	C 4	C 5	C 6	C 7	C 8	C 9	C 10	C 11	C 12	C 13	C 14
1	Values for life & character building	✓	✓			✓	✓		✓			✓		✓	
2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills						✓		✓			✓		✓	
4	Critical thinking	✓			✓	✓	✓	✓	✓			✓	✓	✓	✓
5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/Teamwork					✓	✓					✓		✓	✓
9	Scientific Reasoning	✓	✓			✓	✓	✓			✓	✓	✓	✓	✓
10	Reflective Thinking	✓				✓	✓	✓				✓	✓	✓	
11	Information/Digital Literacy	✓		✓	✓				✓	✓		✓	✓	✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	Moral & Ethical Awareness/Reasoning	✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓
14	Leadership Readiness/Qualities					✓	✓		✓	✓		✓	✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Legend: C1-Financial Accounting; C2 -Business Laws; C3-Business Statistics; C4-Corporate Accounting; C5 - Corporate Law; C6-Business Organisation and Management; C7-Business Economics; C8-Income-Tax Law and Practice; C9-Cost Accounting; C10-Business Mathematics; C11-Principles of Marketing; C12-Financial Management; C13-Human Resource Management; C14-Goods & Services Tax (GST) and Customs Law.

PROGRAM OUTCOMES FOR GENERIC ELECTIVE (GE) COURSES

S No	Programme Outcomes	GE 1a	GE 1b	GE 1c	GE 1d	GE 2a	GE 2b	GE 2c	GE 2d	GE 3a	GE 3b	GE 3c	GE 3d	GE 4a	GE 4b	GE 4c	GE 4d
1	Values for life & character building	✓	✓	✓		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Critical thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/ Team work	✓		✓	✓	✓	✓	✓	✓		✓	✓			✓	✓
9	Scientific Reasoning	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Reflective Thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Information/ Digital Literacy	✓	✓		✓	✓	✓		✓	✓	✓		✓	✓	✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	Moral & Ethical Awareness/ Reasoning	✓		✓	✓	✓		✓	✓	✓	✓		✓		✓	✓
14	Leadership Readiness/ Qualities			✓	✓	✓		✓	✓	✓		✓	✓	✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skill	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Legend: GE1a-Personal Finance&Planning; GE1b-AccountingforEveryone; GE1c-PeopleManagement; GE1d-RuralDevelopment; GE2a-Computerised Accounting; GE2b-FinancialLiteracy; GE2c-BasicsofManagement; GE2d-PublicAdministrationandBusiness; GE3a-Salesmanship; GE3b-Investing inStockMarkets; GE3c-ProjectManagement; GE3d-Good Governance; GE4a-RiskManagement; GE4b-DigitalMarketing; GE4c-CreativityandInnovation; GE4d-Sustainable Development.

PROGRAM OUTCOMES FOR SKILLS ENHANCEMENT COURSE(SEC)

S No	Programme Outcomes	SEC 1a	SEC 1b	SEC 1c	SEC 1d	SEC 2a	SEC 2b	SEC 2c	SEC 2d
1	Values for life & character building	✓	✓	✓	✓	✓	✓	✓	✓
2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills	✓	✓	✓	✓	✓		✓	✓
4	Critical thinking	✓	✓	✓		✓	✓	✓	✓
5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning	✓	✓	✓		✓	✓	✓	
7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/Team work	✓	✓	✓	✓	✓	✓	✓	✓

9	Scientific Reasoning		✓	✓		✓	✓		
10	Reflective Thinking	✓	✓	✓	✓	✓	✓	✓	✓
11	Information/ Digital Literacy	✓	✓		✓	✓	✓	✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓
13	Moral & Ethical Awareness/ Reasoning	✓	✓		✓	✓	✓	✓	✓
14	Leadership Readiness/ Qualities	✓	✓	✓	✓	✓	✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skill	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓


Legend: SEC1a-E-Commerce, SEC1b-Collective Bargaining & Negotiation Skills, SEC1c-Training & Development, SEC1d-Communication & Documentation in Business, SEC2a-New Venture Planning and Development, SEC2b- Tax Planning and Tax Management, SEC2c- Leadership & Team Development, SEC2d-Event Management

PROGRAM OUTCOMES FOR DISCIPLINE SPECIFIC ELECTIVES (DSE)


S No	Programme Outcomes	DSE																	
		A1	A2	A3	B1	B2	B3	C1	C2	C3	D1	D2	D3	E1	E2	E3	F1	F2	F3
1	Values for life & character building			✓	✓			✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓
2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills		✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓
4	Critical thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Problem Solving		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/ Team work			✓	✓		✓		✓	✓	✓	✓	✓	✓	✓				
9	Scientific Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Reflective Thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Information/ Digital Literacy		✓	✓	✓	✓	✓							✓		✓	✓	✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

13	Moral & Ethical Awareness/ Reasoning						✓	✓	✓	✓	✓	✓	✓	✓			✓	✓	✓
14	Leadership Readiness/ Qualities		✓				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skill	✓		✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Legend: DSE-A1-Financial Markets and Institutions, DSE-A2-Financial Services, DSE-A3-Management Accounting; DSE-B1-Financial Statement Analysis; DSE-B2-Advanced Financial Accounting, DSE-B3-Auditing; DSE-C1-Advertising and Personal Selling; DSE-C2- Consumer Affairs and Sovereignty, DSE-C3- Advanced Marketing Management; DSE-D1- Organisational Behaviour, DSE-D2- Industrial Relations and Labour Laws, DSE-D3-Business Ethics and Human Values; DSE-E1-Entrepreneurship Development , DSE-E2-Project Management, DSE-E3-Business Incubation, DSE-F1-Banking & Insurance , DSE-F2-Principle & Practice of Insurance, DSE-F3-Indian Banking System.


 05/7/2021
 संयुक्त कुलपति (अकादमिक एवं सम्बलन)
 राष्ट्रीय मातृ विश्वविद्यालय
 J. Nagaraj (Acad. & Cont.)
 Raju Gandhi University
 Sona Hills, Dehradun (A.P.)

SEMESTER -I


05/7/2021
संयुक्त कुलपति (अकादमिक एवं सामाजिक)
राजीव गांधी विश्वविद्यालय
Jt. Registrar (Acad. & Conf.)
Rajiv Gandhi University
Nono Hills, Deematah (A.P.)

ENG-A-111-Communicative English (AECC– 1)

(As approved by the BUGS, Department of English, RGU)

Credit: 04 (3 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to train learners to be more effective at communicating successfully in interviews, public speaking, letter writing, report writing, presentations, and inter-personal debates and conversations. The learner also imbibes the fundamentals of communication and the art of persuasive speaking and writing which depends crucially on clarity of thought and contextual understanding expressed through appropriate vocabulary.*

Course Outcome: *After completion of the course, learners will be able to master the art of persuasive speech and writing, the art of listening, reading, and analysing; spend the bulk of their time in class in practical exercises of reading and writing; develop critical thinking skills; and they will be introduced to established principles of academic reading and writing. Other specific outcomes:*

- *Identify deviant use of English both in written and spoken forms*
- *Recognize the errors of usage and correct them and write simple sentences without committing errors of spelling and grammar*
- *Developing own competence in using the language*
- *Understand and appreciate English spoken by others*
- *Use language for speaking with confidence in an intelligible and acceptable manner*
- *Understand the importance of reading for life and develop an interest for reading*
- *Read independently unfamiliar texts with comprehension*
- *Understand the importance of writing in academic life and career.*

Module – 01: **Poetry:** William Shakespeare – All the World is a stage; William Wordsworth – I wondered lonely as a Cloud; Ralph Waldo Emerson – The Mountain and the Squirrel; Emily Dickinson – Success is Counted Sweetest; Robert Frost - Stopping by Woods on a Snowy Evening; Rabindranath Tagore – Where the Mind is without Fear; A. K. Meherotra – Songs of the Ganga.

Module – 02: **Short Stories:** R.K. Narayan – Lawly Road; Mulk Raj Anand – Barbar's Trade Union; Somerset Mangham – The Luncheon; Guy De. Maupassant – The Necklace; Anton Chekhov – The Lament; O' Henry – The Last Leaf; Manoj Das – The Submerged Valley.



Module – 05: **Composition Practice:** (a) Comprehension, Précis Writing, Paragraph Writing (150 words), Letter writing – Personal, Official, Demi-official, Business, Public speaking, Soft Skills, Interviews, Preparing Curriculum Vitae, Report (Meetings and Academic) writing; (b) Communication Practice – Introducing yourself, Introducing people to others, Meeting People, Exchanging Greetings, Taking Leave, Answering the Telephone, Asking Someone for Some Purpose, Taking and Leaving Messages, Call for help in emergency.


Module	Weightage of Marks	Theory	Practical / Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	
Module – 03	20%	✓	
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

1. know dictionary and its types, mapping a dictionary to locate words, and multiple uses of dictionary/ies
2. know the uses of Thesaurus/Lexicon/Activator/Encyclopaedia
3. know Note making/taking
4. know information transfer exercises
5. know the usage library resources properly
6. know citing references or developing a bibliography
7. Edit a piece of self and peer writing, writing and revising the drafts and preparing the final draft
8. Understand and appreciate the principle of politeness in relation to the speaker/listener, debating, ex-tempore speeches, and other discourses.

1. For reading the texts available sources of texts and help of the Web source may be taken.
2. Crystal, David (1985) Rediscover Grammar with David Crystal. Longman.
3. Hewings, M. (1999) Advanced English Grammar. Cambridge University Press.

4. Bakshi, R. N. A course in English Grammar, Orient Longman
5. Krishnaswamy, N. Modern English – A Book of Grammar, Usage and Composition. MacMillan India Ltd.
6. Bailey, Stephen (2003). Academic Writing. London and New York, Routledge.
7. Grellet, F (1981). Developing Reading Skills: A Practical Guide to Reading Skills. New York, CUP
8. Hedge, T. (2005). Writing. London, OUP
9. Kumar, S and Pushp Lata (2015). Communication Skills. New Delhi, OUP
10. Lazar, G. (2010). Literature and Language Teaching. Cambridge, CUP
11. Nuttall, C (1996). Teaching Reading Skills in a Foreign Language. London, Macmillan
12. Raman, Meenakshi and Sangeeta Sharma (2011). Technical Communication: Principles and Practice. New Delhi, OUP

Note: Students are advised to use latest edition of text books.


05/7/2021
संयुक्त पुस्तकालय (सैक्यूलर एवं सामाजिक)
राष्ट्रीय मातृ विश्वविद्यालय
A. Registrar (Acad. & Cont.)
Rajiv Gandhi University
Noida Hills, Deemed to be Univ. (A.P.)

HIN-A-111-हिंदी शिक्षण (AECC- 1)

(As approved by the BUGS, Department of Hindi, RGU)

Credit: 04 (3 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

(यह प्रश्नपत्र प्रथम सत्र में हिन्दी कौशलाधारित पाठ्यक्रम चुनने वाले सभी विद्यार्थियों के लिये हैं । यह पत्र चार इकाइयों में विभक्त है। प्रत्येक इकाई के लिये अंक अलग-अलग निर्धारित हैं ।)

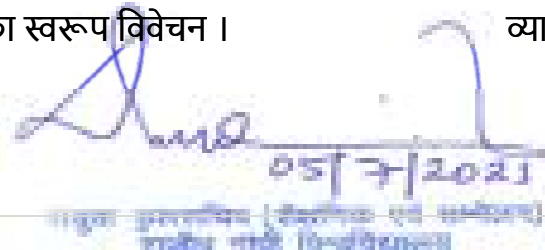
उद्देश्य: सामाजिक, व्यवसायिक, कार्यालयी तथा शैक्षणिक परिप्रेक्ष्य में विद्यार्थियों के भाषा-कौशल में निखार लाना । विद्यार्थियों में प्रतिस्पर्धात्मक परीक्षाओं एवं साक्षात्कार हेतु आत्मविश्वास उत्पन्न करना । विद्यार्थियों में रचनात्मक कौशल विकसित करना । भाषा-ज्ञान के माध्यम से विद्यार्थियों को रोजगारोन्मुख शिक्षा प्रदान करना ।

इकाई: 1 राष्ट्रीय एवं अन्तरराष्ट्रीय परिप्रेक्ष्य में हिन्दी का महत्त्व; मानक हिन्दी और बोलचाल की हिन्दी में अन्तर; स्वागत भाषण, भाषण, विषय प्रवर्तन तथा धन्यवाद ज्ञापन । व्याख्यान – 10

इकाई: 2 **आलेख रचना:** सम्पादक के नाम पत्र, सम्पादकीय लेखन, स्तम्भ लेखन, पत्र पत्रिकाओं के लिये आलेख रचना-; आकाशवाणी एवं दूरदर्शन हेतु वार्ता, साक्षात्कार एवं परिचर्चा तैयार करने की विधियाँ । व्याख्यान – 10

इकाई: 3 **व्यावहारिक लेखन:** कार्यालयी पत्राचार; प्रेस विज्ञप्ति; सूचना ; ज्ञापन; कार्यसूची; कार्यवृत्त; प्रतिवेदन; सम्पादन; संक्षेपण; आत्मविवरण तथा ई-मेल लेखन, फेसबुक, ब्लॉग और ट्वीटर लेखन । व्याख्यान – 10

इकाई: 4 **सृजनात्मक लेखन:** कविता, कहानी, नाटक तथा एकांकी, निबंध, यात्रावृत्त का स्वरूप विवेचन । व्याख्यान – 10


05/7/2021
मुख्य प्रशिक्षक (शैक्षणिक एवं सम्बन्धित)
राष्ट्रीय मातृ विद्यापीठ

निर्देश:

1. इस पत्र की प्रत्येक इकाई से एक दीर्घउत्तरीय प्रश्न पूछा -अंकों का एक 15-15 जायेगा। प्रत्येक प्रश्न के लिए विकल्प भी होंगे।

$$15 \times 4 = 60$$


2. सम्पूर्ण पाठ्यक्रम से गणितों के लिये गणितों पूछी जायेगी। टिप्पटिप्प 4 अंकों की 5-5 भी रहेंगे।विकल्प

कार्य : पद्धति -दनसम्पा-व्याख्यान, विचारविमर्श-, समूहचर्चा-, सामग्री-समीक्षा और प्रस्तुतीकरण आदि।

Module	Weightage of Marks	Theory	Practical / Numerical
Module – 01	25%	✓	✓
Module – 02	25%	✓	✓
Module – 03	25%	✓	✓
Module – 04	25%	✓	

सहायक ग्रन्थ:

- | | |
|---|---|
| 1. अच्छी हिन्दी | : रामचन्द्र वर्मा। |
| 2. व्यवहारिक हिन्दी व्याकरण और रचना | : हरदेव बाहरी। |
| 3. हिन्दी भाषा | : डॉ.भोलानाथ तिवारी। . |
| 4. रेडियों लेखन | : मधुकर गंगाधर। |
| 5. टेलीविजन: सिद्धान्त और तकनिक | : मथुरादत्त शर्मा। |
| 6. प्रयोजनमूलक हिन्दी | : डॉ.दंगल झाल्टे। . |
| 7. सरकारी कार्यालयों में हिन्दी का प्रयोग | : गोपीनाथ श्रीवास्तवदिल्ली। , राजकमल , |
| 8. टेलीविजन लेखन | : असगर वजाहत / प्रेमरंजन ; राजकमल दिल्ली। |
| 9. रेडियो नाटक की कला | : डॉ.सिद्धनाथ कुमार ., राजकमलदिल्ली , |
| 10. रेडियो वार्ताशिल्प- | : सिद्धनाथ कुमार, राजकमलदिल्ली , |


 05/7/2021
 प्रमुख, कुलपति (विश्वविद्यालय एवं सम्मेलन)
 राजीव गांधी विश्वविद्यालय
 B. Magdhar (Food & Cont.)
 Rajiv Gandhi University
 Panna Hills, Dehradun (A.P.)

COM-C-112 -Financial Accounting (Core – 1)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *To introduce the research scholars with details of Research Methodology and its application during researches.*

Course Outcome: *The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.*

Module – 01: **Theoretical Framework:** Accounting as an information system, 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; Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure; Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including IndAS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS; Accounting Process - From recording of a business transaction to preparation of trial balance including adjustments; Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

Module – 02: **Computerized Accounting Systems:** Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Module – 03: **Business Income, Accounting for Depreciation, and Inventory Valuation:** Business income: Concept of Revenue and Business

Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income; Revenue recognition: Recognition of expenses and income, Recognition of expenses and income with a reference to AS 9 and Ind AS 18; Nature of Depreciation; Accounting concept of depreciation. Factors in the measurement of depreciation; Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income; Inventories: Meaning. Significance of inventory valuation; Inventory Record Systems: periodic and perpetual. Methods of computing depreciation: FIFO, LIFO and Weighted Average; Application of Accounting Standard in valuation of Inventory; Impact of inventory valuation on measurement of business income.

Module – 04: **Financial Statements of Sole Proprietorship and Partnership Firms and Accounting for Branch & Not-for Profit Organizations:** Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities - Sole Proprietorship and Partnership firms (both manual and using appropriate software).

Module – 05: **Accounting for Branch & Not-for Profit Organizations:** Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system; Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches; Accounting for Not-for-Profit Organizations- Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure - Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Note:

- The relevant Accounting Standards (both AS and Ind AS) for all of the above topics should be covered.
- Any revision of relevant Indian Accounting Standard/Accounting Standard would become applicable.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Prepare accounts of Inland Branches.
7. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

References:

1. Anil Kumar and Mariappa, Text Book of Financial Accounting- Himalaya Publishing House
2. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill.
3. Bal Ranjan Kumar, Financial Accounting – S. Chand
4. Bansal.K.M- Financial Accounting – Taxman Publication
5. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
6. Horngren, Introduction to Financial Accounting, Pearson Education.
7. Jain, S.P. and K.L. Narang. Financial Accounting, Kalyani Publishers, New Delhi
8. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
9. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
10. Mukherjee: Financial Accounting I and Financial Accounting II, Oxford University Press
11. N.Godwin and D. Sanyal, Financial ACCT, Cengage Learning
12. P. C. Tulsiani, Financial Accounting, Pearson Publication
13. R.K. Mittal, M.R. Bansal, Financial Accounting, V.K Global Publication.
14. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
15. The Institute of Chartered Accountants of India, New Delhi- Compendium of Statements and Standards of Accounting.
16. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
17. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)

Note: Students are advised to use latest edition of text books.


05/7/2021
H. Prasad (Head & Conf.)
Rajiv Gandhi University

COM-C-113 –BUSINESS LAW (Core – 2)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to give the students a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.*

Course Outcome: *The students would be able to deal with the legal aspect of different business situations.*

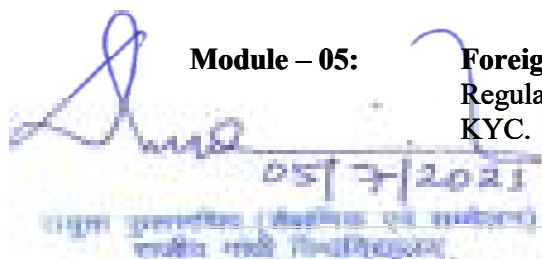
Module – 01: **Indian Contract Act, 1872:** Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.

Module – 02: **Sale of Goods Act, 1930:** Sale of Goods Act, 1930- Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller;

Module – 03: **Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008:** Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008- General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution

Module – 04: **Competition Act, 2002 and Consumer Protection Act, 2019:** Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anticompetitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

Module – 05: **Foreign Exchange Management Act, 1999:** Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.


05/7/2021
Signature of the Head of Institution
Principal, Government College of Commerce, Bangalore



Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	25%	✓	✓
Module – 02	10%	✓	✓
Module – 03	25%	✓	✓
Module – 04	25%	✓	✓
Module – 05	15%	✓	

Practical Exercises:


The students are required to:

1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

References:

1. Arora Sushma – Business Law – Taxmann Publication
2. Ashok Sharma, Business Law, V.K. Global Publication.
3. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
4. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.
5. Das & Roy, Business Laws: Oxford University Press
6. Garg K.C., Saareen, Sharma, Business Law, Kalyani Publishers
7. Jena B and Mohapatra-A Book of Business Laws- Himalaya Publishing House
8. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.
9. Kuchhal, M.C. and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
10. Kumar, R. Legal Aspects of Business, Cengage Learning
11. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
12. S K Matta, Geetika Matta, Business Law- Vrinda Publications (P) Ltd
13. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.
14. Tejpal Singh, Business Law - Pearson Publication
15. Tulsian, P.C, Business Law, S.Chand

Note: Students are advised to use latest edition of text books.


05/7/2021
HOD (B.Com.) (Department of Commerce)
Dr. Prashant Kumar & Co.
Rajiv Gandhi University
Roorkee, Uttarakhand (U.P.)

COM-C-114 – BUSINESSSTATISTICS (Core – 3)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to familiarize the students with the basic statistical tools used to summarize and analyse quantitative information for business decision making.*

Course Outcome: *Students would be well-versed with the knowledge of using different statistical tools very much required in the decision-making process in any business as well as business research.*

Module – 01: **Statistical Data and Descriptive Statistics:** Nature and classification of data- Univariate, bivariate and multivariate data; time-series and cross-sectional data; Measures of Central Tendency- Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages; Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional average; Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance; Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

Module – 02: **Probability and Probability Distributions:** Theory and approaches of probability. Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability & Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability distributions: Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution; Poisson distribution: Probability functions (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution; Normal distribution: Properties of Normal curve and computation of Probabilities and applications.

Module – 03: **Simple Correlation and Regression Analysis:** Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation; Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients;

Relationships between Correlation & Regression coefficients; Standard Error of Estimate.

Module – 04: **Index Numbers:** Index Number: Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregates and average of relatives – simple and weighted; Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the construction of index numbers; Construction and Utility of Consumer Price Indices; BSE SENSEX, & NSE NIFTY.

Module – 05: **Time Series Analysis:** Time Series Analysis: Time Series Data; Components of time series; Additive and Multiplicative models; Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages. Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:


1. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources.
2. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.
3. Prepare Consumer Price Index Numbers and Time series Analysis

References:

1. Anderson, D. R. (2014). Statistics for students of Economics and Business. Boston: Cengage Learning.
2. D.N. Elhance, Veena Elhance, B.M. Aggarwal, Business Statistics, Kitab Mahal; New Revised edition (1 January 2018); Kitab Mahal Daryaganaj New Delhi
3. Das & Sengupta, Microeconomics I and Statistics: Oxford University Press.
4. Gupta, S. P., & Gupta, A. (2014). Business Statistics: Statistical Methods. Sultan Chand and Sons, New Delhi: S. Chand Publishing.
5. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
6. Hazarika, P. (2017). A Textbook of Business Statistics. New Delhi: S. Chand.
7. Levin, R., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. (2011). Statistics for Management. London: Pearson Education.
8. Levine and Viswanathan, Business Statistics, Pearson Publication

9. Patri and Patri, Business Statistics, Kalyani Publishers, New Delhi.
10. S K Sahoo, P K Prusty, Business Statistics, Vrinda Publications (P) Ltd
11. S.C. Agarwal, V.K., Business statistics, Global Pub. Pvt. Ltd, New Delhi.
12. Sharma J K, Fundamentals of Business Statistics – Vikash Publication
13. Siegel, A. F. (2011). Practical Business Statistics. Cambridge: Academic Press.
14. Thukral, J. K. (2016). Business Statistics, New Delhi: Taxmann Publication.
15. Vohra, N. D. (2017). Business Statistics, New Delhi: McGraw-Hill Education India.

Note: Students are advised to use latest edition of text books.


03/7/2021
संयुक्त कुलपति (अध्यक्ष) (प्र. सं. सं. सं.)
एन.डी. वॉले (अध्यक्ष)
JL. (अध्यक्ष) (अध्यक्ष & एन.डी.)
एन.डी. वॉले (अध्यक्ष)
एन.डी. वॉले (अध्यक्ष)

COM-G-115a – PERSONAL FINANCE & PLANNING(GE – 1a)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to familiarize students with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.*

Course Outcome: *After completion of the course, students will be able to explain the meaning and appreciate the relevance of Financial Planning; familiarize with regard to the concept of Investment Planning and its methods; examine the scope and ways of Personal Tax Planning; analyse Insurance Planning and its relevance; and develop an insight in to retirement planning and its relevance.*

Module – 01: **Introduction to Financial Planning:** Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Module – 02: **Investment Planning:** Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

Module – 03: **Personal Tax Planning:** Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961; Tax avoidance versus tax evasion.

Module – 04: **Insurance Planning:** Need for Protection planning. Risk of mortality, health, disability and property; Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

Module – 04: **Retirement Benefits Planning:** Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse

mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Perform electronic fund transfer through net-banking and UPI.
2. Identify certain Ponzi schemes in the market during last few selected years.
3. Prepare tax planning of a hypothetical individual.

References:

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.
4. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
5. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.

Note: Latest edition of text books may be used.


05/7/2021
HOD, Department of Commerce (B.Com.)
Dr. Rajendra Prasad & Co. Ltd.
Rajendra Prasad University
Rajendra Hills, Durgam (A.P.)

COM-G-115b – ACCOUNTING FOR EVERYONE(GE – 1b)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to familiarize students with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.*

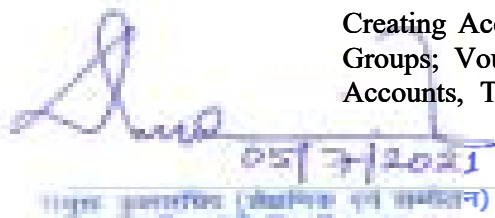
Course Outcome: *After completion of the course, students will be able to analyse various terms used in accounting; make accounting entries and prepare cash book and other accounts necessary while running a business; prepare profit and loss account and balance sheet; prepare accounts based on accounting software; and analyse information from company's annual report.*

Module – 01: **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.

Module – 02: **Transactions and recording of transactions:** 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, Cash Book including bank transactions and Bank Reconciliation Statement.

Module – 03: **Preparation of Financial Statements:** Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.

Module – 04: **Computerized Accounting Systems:** Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet,


05/7/2021
11/05/2021

Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company.

Module – 05: **Company Accounts:** Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	✓
Module – 02	20%	✓	✓
Module – 03	30%	✓	✓
Module – 04	25%	✓	✓
Module – 05	15%		✓

Practical Exercises:

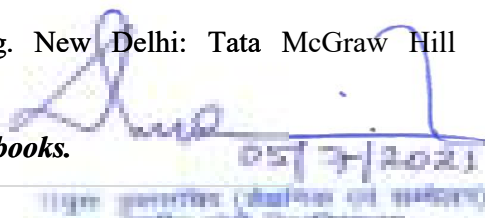
The students are required to:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare bank reconciliation statement from the individual pass books.
3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from small business firms.
4. Prepare financial statements using appropriate software.

Suggested Readings:

1. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. Taxmann Publication.
2. Gupta, R. L., & Radhaswamy, M. (2014). Financial Accounting. S. Chand Publishing.
3. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
4. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
5. Lal, J., & Srivastava, S. (2012). Financial Accounting. Himalaya Publishing House.
6. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing
7. Mukharji, A., & Hanif, M. (2015). Financial Accounting. Tata McGraw Hill
8. Mukherjee, S., & Mukherjee, A. K. (2015). Financial Accounting. Oxford: Oxford University Press. Jain, S. P., & Narang, K. L. (2014). Financial Accounting. New Delhi: Kalyani Publishers.
9. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House
10. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
11. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Note: Students are advised to use latest edition of text books.

A handwritten signature in blue ink is written over a date stamp that reads '05/7/2021'. Below the date, there is a faint, illegible stamp.

COM-G-115c – PEOPLE MANAGEMENT (GE – 1c)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to provide an overview to the students of what it means to be an effective people manager. The programme is designed in such a manner so that the students can develop leadership and communication skills & manage people in an Organisation effectively.*

Course Outcome: *After completion of the course, students will be able to perform meditation techniques (Brain stilling exercise) for mind management; create a personal development plan for oneself; demonstrate decision making skills and prepare Time Management framework in real life situations; analyse the applicability of People First Strategy in an Organisation; demonstrate team building skills and leadership qualities; conduct team evaluation and assessment; and demonstrate skills to resolve conflicts in an Organisation and lead teams.*

Module – 01: **Managing and Evaluating Oneself:** Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.

Module – 02: **Managing and Motivating Others:** Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.

Module – 03: **Building Team and Peer Networks:** Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

Module – 04: **Managing Evaluation and Assessment:** Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.

Module – 05: **Leading People & Resolving Conflicts:** Leading people to achieve the vision and mission of the Organisation. Leadership for high

performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:


1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in simulation exercise on preparing a workload plan in an Organisation based on a case study.
5. Participate in role play on active listening in an Organisation.
6. Participate in role play for developing intrinsic motivation amongst other people.
7. Discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
8. Discuss case studies of Organisations where People first strategy is being used.
9. Conduct competency mapping of students of the class.
10. Conduct 360-degree feedback-role play and tips for development amongst the students of the class.
11. Participate in simulation activity wherein students are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and executing a business activity that shows the team work and leadership qualities followed by its presentation.
12. Role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. Discuss and analyze case study on High Performing Organisational culture.
14. Discuss and analyze case study on High Performing Organisational climate.
15. Discuss and analyze case study on Leadership.

Suggested Readings:

1. Wellington, P. (2011). Effective People Management: Improve Performance Delegate More Effectively. London: Kogan Page Publishers.
2. Thomas, M. (2007). Mastering People Management. London: Thorogood Publishing.
3. Randall, J., & Sim, A. J. (2013). Managing People at Work. Abingdon: Routledge.
4. Thomson, R., & Thomson, A. (2012). Managing People. Abingdon: Routledge.

Note: Latest edition of text books may be used.

COM-G-115d – RURAL DEVELOPMENT (GE – 1d)


05/7/2021
Dr. Anand Kulkarni
A. Registrar (Acad. & Com.)
Rajawade Sanshodhan Mandal
Pune-411 004, Maharashtra (A.P.)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to provide an overview to help students to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.*

Course Outcome: *After completion of the course, students will be able to describe the concept of rural development; analyse various skill development and capacity building programmes; describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects; prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy in India; assess the impact of infrastructure development in rural India; and evaluate the rural development programmes in India..*

Module – 01: **Introduction:** Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.

Module – 02: **Leveraging Demographic Dividend:** Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation.

Module – 02: **Rural Economy of India:** Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship; Rural Finance: Rural credit and indebtedness; Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.

Module – 04: **Rural Infrastructure:** Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product - Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

Module – 04: **Rural Development Programmes in India:** Rural Development programmes in India, Role of Organisations engaged in

implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.

Module – 05: **Rural Development Programmes in India:** Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	
Module – 02	15%	✓	✓
Module – 03	25%	✓	✓
Module – 04	25%	✓	✓
Module – 05	20%	✓	

Practical Exercises:


The students are required to:

1. Analyze various programmes related to skill development and capacity building for employment and entrepreneurship using primary/secondary data with the help of appropriate statistical tools.
2. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy.
3. Evaluate the impact of rural infrastructure development using primary/secondary data with the help of appropriate statistical tools.
4. Evaluate rural development programmes and rural infrastructure to see the impact on rural life using primary data and with the help of appropriate statistical tools.
5. Prepare report to know how SHGs play crucial role in improving the savings and credits and also reducing poverty and social inequalities.

Suggested Readings:


1. Singh, K. (2008). Rural Development-Principles, Policies, & Management. Sage.
2. Samanta, R. K. (2000). New Vista in Rural Development Strategies & Approaches. Delhi: B.R. Publishing.
3. Hussain, T., Tahir, M., & Tahir, R. (2017). Fundamentals of Rural Development. New Delhi: I. K. International Publishing House Pvt. Ltd.
4. Sahu, B. K. (2003). Rural Development in India. New Delhi: Anmol Publications
5. Dutta, S. K., & Ghosh, D. K. Empowering Rural Women: Akansha Publishing House.
6. Dutta, S. K., & Ghosh, D. K. (2006). Institutions for Development: The case of Panchayats. New Delhi: Mittal Publications.

Note: Students are advised to use latest edition of text books.


05/7/2021
11th semester (B.Com. VI Sem.)

SEMESTER -II

EVC-A-121-Environmental Studies (AECC- 1)


05/7/2021
Vijaya Lakshmi (Assistant to Registrar)
Registrar (Acad. & Coord.)
Rajiv Gandhi University
Roorkee Hills, Dehradun (U.P.)

Credit: 04 (3 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.*

Course Outcome: *After completion of the course, learners will be able to demonstrate skills in organizing projects for environmental protection and sustainability; analyse various projects and initiatives with respect to ecosystem restoration; interpret significance of carbon footprints; describe the environmental issues and their possible repercussions on the planet in the next few decades; and summarize the green strategies and policies adopted by various business entities to preserve the environment.*

Module – 01: **Introduction: Environmental Studies:** Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

Module – 02: **Environmental Concerns:** Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man wild life conflicts, biological invasions.

Module – 03: **Measurement and Reporting:** ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

Module – 04: **Green Business:** Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business;

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Jt. Registrar (Acad. & Eval.)
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Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

Module – 05: Emerging Trends: Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

Module	Weightage of marks	Theory	Practical / Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

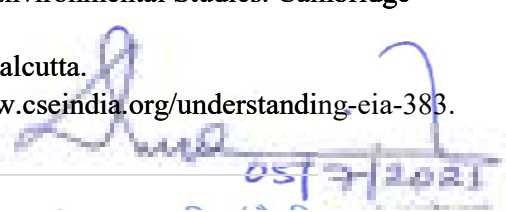
Practical Exercises:

The learners are required to:

2. Setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
3. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
4. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the plant in the next few decades;
5. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
6. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
7. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
8. Analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
9. Analyse green reporting initiatives taken by a company of your choice;
10. Identify a firm using Green Marketing to sell its product. Analyse its strategy and present a report on your key learning from the same.


References:

1. Basu, M., & Xavier, S. (2016). Fundamentals of Environmental Studies. Cambridge University Press.
2. Basu, R. N. (2000). Environment. University of Calcutta.
3. CSE India. (ND). Understanding EIA. <https://www.cseindia.org/understanding-eia-383>.



4. Enger. E., & Smith, B. (2010). Environmental Science: A Study of Interrelationships, Publisher: McGraw Hill Higher Education.
5. Kumar, S., & Kumar, B. S. (2016). Green Business Management. Hyderabad: Thakur Publishing Pvt. Ltd.
6. Mitra, A. K., & Chakraborty, R. (2016). Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd.
7. Winston, A. (2009). Energize Employees with Green Strategy. Boston: Harvard Business School Publishing.

Note: Students are advised to use latest edition of text books.


03/7/2021
संयुक्त पुस्तकालय (समाचार एवं सम्पदा)
राष्ट्रीय मंडल (विश्वविद्यालय)
Jt. Registrar (Acad. & Comm.)
Maulana Abul Kalam Azad University
New Delhi, India (N.D.)

COM-C-122 – CORPORATE ACCOUNTING (Core – 4)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to help students to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.*

Course Outcome: *This paper can provide conceptual clarity about the techniques to prepare financial statements of companies along with accounting treatment of various situations viz. floating of shares, amalgamation and liquidation of companies.*

Module – 01: **Accounting for Share Capital & Debentures:** Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and issue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures. (In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)

Module – 02: **Preparation of Financial Statements of Companies including one Person Company:** Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities. (In reference to Relevant Accounting Standards, AS & Ind AS, as applicable.)

Module – 03: **Internal Reconstruction and Profit or Loss Prior to Incorporation:** (a) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. (b) Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

Module – 04: **Amalgamation of Companies:** Amalgamation of Companies: Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.


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Module – 05: **Corporate Financial Reporting:** Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises; (In reference to Relevant Accounting Standards/Ind AS as applicable).

Note: Any revision of relevant AS/IAS, which are covered above would become applicable. (There shall be at least 10 Lab. Practical exercises)

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	✓
Module – 02	25%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.
5. Download company annual reports of reputed companies from the websites and shall analyze the voluntary and mandatory information contained in these statements.

Reference:

1. Anil Kumar, Mariappa, Corporate Accounting, Himalaya Publishing House
2. B K Goyal, Fundamentals of Corporate Accounting, International Book House
3. Dam, B. B. & Gautam, H. C. Corporate Accounting. Guwahati: Gayatri Publications.
4. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
5. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.
6. Jain, S.P. & K.L. Narang. Corporate Accounting. Kalyani Publishers.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
8. Monga, J. R. Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.
9. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. Tata McGraw Hill.
10. R.K. Mittal, S. Ahuja, Corporate Accounting, - V.K. Global Pub. Pvt. Ltd.
11. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication
12. Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-II. S. Chand.
13. Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. Chand Publishing.

Note: Students are advised to use latest edition of text books.


05/07/2021
HOD (B.COM.)

COM-C-123 – CORPORATE LAW(Core – 5)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to impart the students the working knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996.*

Course Outcome: *This paper can provide conceptual clarity about the legal framework and the ways and means to deal with the legal aspect of different situations of corporate sector.*


Module – 01: **Preliminary to Companies Act, 2013:** Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.

Module – 02: **Management and Administration:** Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters;

Module – 03: **Dividends, Accounts, and Audit:** Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditor's report, Constitution and functions of Audit committee.

Module – 04: **Directors and their Power:** Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Module – 05: **Oppression, Mismanagement, Corporate Restructuring, Winding Up and NCLT:** Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016; National Company Law Tribunal and Appellate Tribunal: Definitions; Constitution of National Company Law Tribunal; Constitution of


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Head of Institution (Signature)
Dr. Anil Kumar
A. Registrar (Acad. & Com.)

Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	30%	✓	

Practical Exercises:


The students are required to:

1. Enlist the content of the prospectus
2. Prepare a hypothetical notice, resolutions, and minutes of a meeting.
3. Read the Annual Report and Financial Statements of a company and prepare a report on the same.

References:

1. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
2. Arora & Banshal, Corporate Law – Vikash Publication
3. Ashok Sharma, Corporate Law, V.K. Global Publishing Pvt. Ltd., New Delhi
4. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
5. GK Kapoor & Sanjay Dhamija, Company Law, Bharat Law House.
6. Gogna, P.P.S – Company Law, S. Chand
7. Gupta, Garg, Dhingra, Corporate Law, Kalyani Publication
8. Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press.
9. Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.
10. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.
11. Kumar, R., Legal Aspects of Business, Cengage Learning
12. Maheswari and Maheswari, Corporate Laws- - Himalaya Publishing House
13. Roy & Das, Company Law: Oxford University Press.
14. S K Matta, Geetika Matta, Corporate Law–Vrinda Publications (P) Ltd
15. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.

Note: Students are advised to use latest edition of text books.


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Prof. Dr. Anil Kumar
A. Raghav (Asst. & Asst.)
H. R. Gandhi University
H. R. Gandhi, Odisha (A.P.)

COM-C-124 – BUSINESS ORGANISATION AND MANAGEMENT (Core – 6)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *To acquaint students with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.*

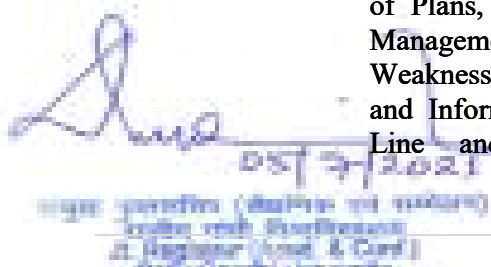
Course Outcome: *Students would be able to make use of different management principles in the course of decision making in different forms of business organizations.*

Module – 01: **Concept and Forms of Business Organizations:** Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business; Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages & Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organisation.

Module – 02: **Joint Stock Company:** Joint Stock Company- Meaning, Definition, Characteristics, Advantages and Disadvantages; Code of Business Ethics; Kinds of Companies; Promotion; Stages of Promotion; Promoter- Characteristics & Kinds; Preparation of Important Documents; Memorandum of Association- Clauses; Articles of Association & Contents; Prospectus- Contents; Red herring Prospectus; Statement In lieu of Prospectus (as per Companies Act, 2013).

Module – 03: **Principles and Functions of Management:** Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

Module – 04: **Planning and Organising:** Planning - Meaning, Characteristics, Types of Plans, Advantages and Disadvantages, Approaches to Planning, Management by Objectives (MBO) - Steps in MBO, Benefits and Weaknesses; Organizing - Process, Principles of Organisation, Formal and Informal Organisations, Line Organisations, Staff Organisations, Line and Staff Conflicts. Functional Organisation; Span of


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HOD, Commerce (B.Com.)
Dr. Jyoti Chavhan
A. Registrar (Acad & Conf.)

Management – Meaning, Determining Span, Factors influencing the Span of Supervision.

Module – 05: **Authority, Coordination and Control:** Meaning of Authority, Power, Responsibility and Accountability; Delegation of Authority; Decentralization of Authority - Definition, Importance, Process; Principles of Coordination and techniques of Effective Coordination; Control-Meaning, Relationship between planning and control, Steps in Control; Requirements for effective control.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	25%	✓	✓
Module – 02	20%	✓	✓
Module – 03	15%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Module 1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein students are asked to draft roles and responsibilities of members in the chosen organisation.

References:

1. Basu, C. R. (1998). Business Organization and Management, McGraw Hill
2. Griffin, R.W. – Management :Principles& Practices, Cengage Learning
3. Gupta R.N - Principles & Practice of Management – S. Chand
4. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
5. Kaul, V. K., Business Organization and Management, Text and Cases. Pearson.
6. Koontz, H., & Weihrich, H., Essentials of Management. New York: McGraw Hill.
7. Pany Tushar K , Management Principles and Application, Kalyani
8. Prasad, L.M. Principles and Practice of Management, Sulatan Chand
9. R. K . Singhal, Management Principle and application, V.K. Global Pub. Pvt. Ltd.,
10. S K Jena and SK Das, Business Management, Kalyani Publication, New Delhi
11. Sharma and Gupta , Management: Principles and application , Kalyani Publishers
12. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. Excel Books.

Note: Students are advised to use latest edition of text books.

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Signature of the Head of the Institution

COM-G-125a – COMPUTERISED ACCOUNTING(GE – 2a)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to provide an overview to help students to acquire knowledge on various aspects of accounting and preparation of accounting information through software.*

Course Outcome: *After completion of the course, students will be able to acquire knowledge on various aspects of accounting and preparation of accounting information through software.*

Module – 01: **Book-Keeping:** Distinction between Accounting and Book-Keeping, Objective and Advantages of Accounting; Branches of Accounting; Basis of Accounting; Accounting as a Source of Accounting Information; Interested Users of Accounting Information.

Module – 02: **Accounting:** Accounting Concepts and Conventions; Voucher, Types of Vouchers, Accounting Equation, Concept of Debit and Credit; Rules of Debit and Credit; Concept and Advantages of Double Entry System Journal-Concept, Types and Format; Subsidiary Book-Concept and Types; Concept of Account with format, Ledger, Posting and Balancing.

Module – 03: **Trial Balance and Final Accounts:** Bank Reconciliation Statement, journal entries, Trial Balance: concept, objectives, format and methods of preparation, Final Accounts and adjustments.

Module – 04: **Tally Fundamentals:** Features of Tally, getting functional with Tally: Tally start up-Tally Screen Components- mouse/keyboard convention-Tally clock-switching between screen areas-quitting Tally; Setting up of a Company in Tally, Opening new company, Safety of Accounts or Password, Characteristics Features, Configure: master configuration-voucher configuration.

Module – 05: **Application of Accounting Software:** Accounts books (Journal, Ledger, and Cash Book), Preparation of Trail Balance, Preparation of Balance Sheet and profit & loss account with Tally, Accounting of inventory in Tally, Reports in Tally-Types-Draft & accounting reports.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Collect and examine the balance sheets of business Organizations to study how these are prepared.
2. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
3. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
4. Prepare financial statements manually and using appropriate software.
5. Prepare accounts of Inland Branches.
6. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

References:

1. Anil Kumar and Mariappa, Text Book of Financial Accounting- Himalaya Publishing House
2. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill.
3. Bal Ranjan Kumar, Financial Accounting – S. Chand
4. Bansal. K. M- Financial Accounting – Taxman Publication
5. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
6. Horngren, Introduction to Financial Accounting, Pearson Education.
7. Jain, S. P. and K. L. Narang. Financial Accounting, Kalyani Publishers, New Delhi
8. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
9. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
10. Mukherjee: Financial Accounting I and Financial Accounting II, Oxford University Press
11. N. Godwin and D. Sanyal, Financial ACCT, Cengage Learning
12. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
13. P. C. Tulsiani, Financial Accounting, Pearson Publication
14. R. K. Mittal, M. R. Bansal, Financial Accounting, V. K Global Publication.
15. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
16. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)
17. The Institute of Chartered Accountants of India, New Delhi- Compendium of Statements and Standards of Accounting.

Note: Students are advised to use latest edition of text books.


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M. P. S. (B.Com. & B.A.)
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M. P. S. (B.Com. & B.A.)

COM-G-125b – FINANCIAL LITERACY(GE – 2b)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to offer an integrated approach to understand the concepts and applications of financial planning.*

Course Outcome: *After completion of the course, students will be able to describe the importance of financial literacy and list out the institutions providing financial services; prepare financial plan and budget and manage personal finances; open, avail, and manage/operate services offered by banks; open, avail, and manage/operate services offered by post offices; plan for life insurance and property insurance; and select instrument for investment in shares.*

Module – 01: **Introduction:** Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Module – 02: **Financial Planning and Budgeting:** Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

Module – 03: **Banking Services:** Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Module – 03: **Financial Services from Post Office:** Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA);

India Post Payments Bank (IPPB); Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Module – 05: **Protection and Investment Related Financial Services:** Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies; Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI); Housing Loans: Institutions providing housing loans, Loans under Pradhan Mantri Awas Yojana – Rural and Urban; Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	✓
Module – 02	20%	✓	
Module – 03	20%	✓	
Module – 04	20%	✓	
Module – 05	30%	✓	✓

Practical Exercises:

The students are required to:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.

References:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: Universe Company.
5. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Zokaitye, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Students are advised to use latest edition of text books

COM-G-125c – BASICS OF MANAGEMENT (GE – 2c)

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Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to provide students with an understanding of basic management concepts, principles, and practices.*

Course Outcome: *After completion of the course, students will be able to explain competitive landscape of a company using Porter's five force model; appreciate the applicability of SWOT analysis of a company; interpret the relevance of delegation and decentralization of authority in an organisation; analyse the various needs of an individual using Maslow's Need-Hierarchy Theory; and examine various management techniques in successfully running a business organisation.*

Module – 01: **Introduction:** Management: Concept and Need, Managerial Functions – An overview; Coordination: Essence of Management; Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Five-forces' Model.

Module – 02: **Planning:** Types of Plan; Strategic planning – Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS- UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality.

Module – 03: **Organizing:** Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organisation Structure. Emerging types.

Module – 04: **Staffing and Leading:** Staffing: Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal; Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories- Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and Importance; Leadership Styles; Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.



Module – 04: **Control:** Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Accounting Ratio Analysis, HR Metrics, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in Management.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:

1. Identify a company and use the Porter's five forces' analysis model to evaluate its competitive landscape.
2. Read Ford & Mazda case study on Business Process Re-engineering and prepare a report of your interpretation and analysis. Each learner is required to conduct SWOT analysis on the company identified in previous unit and prepare BCG Matrix of its products and present the report.
3. Present a role play on bounded rationality or on any aspect of decision making.
4. Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
5. Using Maslow's Need-Hierarchy Theory, analyze their needs and prepare a report.
6. Present a simulation exercise demonstrating barriers to communication in an organisation.
7. Demonstrate various types of Leadership Styles in the form of Role Play by identifying real life leaders from the corporate world.
8. Take the annual report of the company identified in Unit 1 and calculate various accounting ratios, HR metrics, EVA, ROI, and present the report of your interpretation of the same.

Suggested Readings:

1. Koontz. H., & Weihrich. H. (2012). Essentials of Management: An International and Leadership Perspective. New York: McGraw Hill Education.
2. Robbins, S. P., Bhattacharyya, S., DeCenzo, D. A., & Agarwal, M. N. (2011). Essentials of Management. London: Pearson Education.
3. Terry, G. R. (2010). Principles of Management. Homewood, California: Richard D. Irwin Inc.
4. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

Note: Students are advised to use latest edition of text books

COM-G-125d – PUBLIC ADMINISTRATION AND BUSINESS

(GE – 2d)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to impart basic knowledge about the structure and working of the public administration system in India.*

Course Outcome: *After completion of the course, students will be able to explain the basic concept of public administration and its relevance for business; explain the difference between Public administration and Business Administration; analyze the concept of good society and its impact on business; analyze the impact of political system on business environment in India; evaluate the impact of judicial system on business environment in India; and assess the impact of governance and public policies on business.*

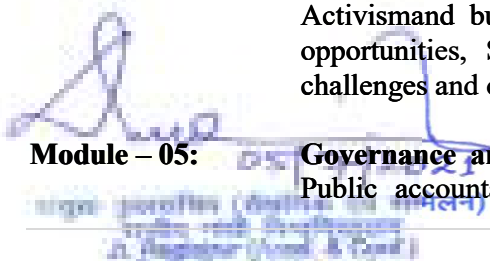
Module – 01: **Introduction:** Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.

Module – 02: **Idea of a Good Society:** Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.

Module – 03: **Political System and Business:** Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AAYOG-role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Startup India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.

Module – 04: **Judicial System and Business:** Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business- challenges and opportunities, Social Justice. Public Interest Litigation and writs- challenges and opportunities for business.

Module – 05: **Governance and Public Policy:** Governance- Concept and Nature; Public accountability; Redressal of public grievances with special



reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Decentralization of Governance- Panchayati Raj System, Urban Local Bodies.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Analyse cases from real life regarding fundamental rights, freedom of expression, and civil society
2. Discuss case studies from real life regarding equity and equality in the context of organisations.
3. Evaluate the ease of doing business parameters in the context of a specific sector.
4. Practice session as Mock Parliament.
5. Practice session as Moot Court related to business cases.
6. Discuss case study on decentralization of governance and present key learning.

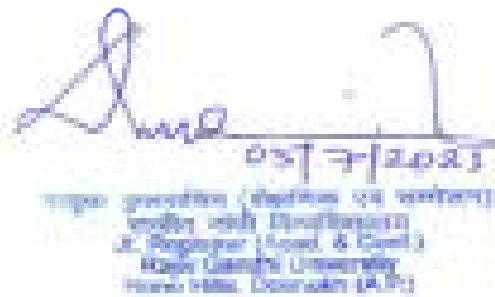
References:

1. Basu, D. D. (2015). Introduction to the Constitution of India. New York: LexisNexis.
2. Fadia, B. L., & Fadia, K. (2017). Indian Government and Politics. Uttar Pradesh: Sahitya Bhawan.
3. Granville, A. (1999). The Indian Constitution: Cornerstone of a Nation. Oxford: Oxford University Press.
4. Granville, A. (2003). Working a Democratic Constitution: A History of the Indian Experience. Oxford: Oxford University Press.
5. Kashyap, S. C. (2011). Our Constitution. New Delhi: National Book Trust.
6. Sapru, R. K. (2012). Public Policy: Formation, Implementation and Evaluation. New York: Sterling Publishers.
7. Singh, M. P., & Saxena, R. (2008). Indian Politics: Contemporary Issues and Concerns. Delhi: PHI Learning.

Note: Students are advised to use latest edition of text books


05/7/2021
J. K. Singh (Dr.)
Jt. Registrar (Acad. & Eval.)
Rajiv Gandhi University
Rono Hills, Dhamra (A.P.)

SEMESTER -III



COM-C-211 – BUSINESS ECONOMICS (Core – 7)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *To acquaint students with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.*

Course Outcome: *The students would be able to apply tools of micro-economics, consumer behaviour and firm theory to business situations.*

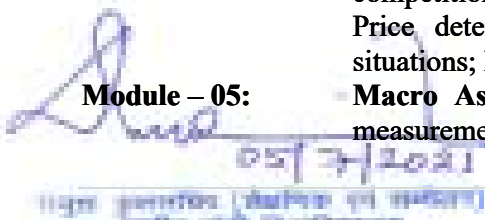
Module – 01: **Basic Concepts:** Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making.

Module – 02: **Consumer Behaviour and Elasticity of Demand:** Theory of Demand and supply, Elasticity of demand – Concept, Kinds- price, cross, income and advertising elasticity of demand; Measurement of elasticity of demand, Factors influencing the elasticity of demand, Importance of elasticity of demand; Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting; Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium; Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory.

Module – 03: **Production and Cost:** Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, Marginal rate of technical substitution, Economic region of production, Iso-cost lines, optimal combination of resources, the expansion path, returns to scale; Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, Derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

Module – 04: **Pricing & Market:** Theory of pricing- cost plus pricing, Target pricing, Marginal cost pricing, Going rate pricing; Objective of business firm, Concept of Market, classification of market- perfect competition, monopoly, Monopolistic competition and Oligopoly. Price determination and equilibrium of firm in different market situations; Factor pricing.

Module – 05: **Macro Aspect of Business Economics:** National Income and its measurement, Gross National Product, Net National Product, Net


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National Income; Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	
Module – 02	25%	✓	✓
Module – 03	25%	✓	✓
Module – 04	20%	✓	✓
Module – 05	15%	✓	

Practical Exercises:

The students are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;
7. Analyze the effects of changes in demand and supply on pricing policies.

References:

1. Adhikari, M. (2000). Business Economics. New Delhi: Excel Books.
2. Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House.
3. Browning, E.K. and J.M. Browning; Microeconomic Theory and Applications, Kalyani Publishers, New Delhi.
4. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.
5. Das & Sengupta, Microeconomics I and Statistics: Oxford University Press
6. Dwivedi, D.N. Micro Economics, Vikash Publication
7. K C Dash, Micro Economics- Himalaya Publishing House
8. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.
9. Koutsoyannis, A. (1975). Modern Microeconomics. London: Palgrave Macmillan.
10. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill International.
11. Mehta P.K, Singh M. – Micro Economics – Taxmann Publication
12. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
13. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
14. Relevant study material of ICAI: www.icaai.org.
15. Seth, M. L. (2017). Micro Economics. Agra: Lakshmi Narain Agarwal Educational Publishers.

Note: Students are advised to use latest edition of text books.

COM-C-212 – INCOME TAX AND PRACTICES (Core – 8) .

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Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961.*

Course Outcome: *This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose.*

Module – 01: **Basic Concepts:** Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges; Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.

Module – 02: **Income from Salary and House Property:** Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary; Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, Computation of taxable income House Property.

Module – 03: **Profits and gains from business or profession, capital gains and income from other sources:** Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession; Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain; Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

Module – 04: **Computation of Total income and Tax Liability of individual and HUF:** Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF.

Module – 05: **Preparation of Return of Income:** Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	✓

Module – 02	20%	✓	✓
Module – 03	25%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. File Income-tax return of individuals and HUF;
3. Compute income under different heads, total income, and tax liability of an individual and HUF;
4. Apply for TAN for a firm and file its TDS return;
5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

References:

1. Gour and Narang, Income tax: Law and practice, Kalyani Publishers
2. Dr. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax,
3. Taxmann Publication Pvt. Ltd, New Delhi. Latest version.
4. Makta Jain, Rakesh Jain, Income tax Law and practice, V.K. Global Pub. Pvt. Ltd., New Delhi
5. Saha, Dash- Income Tax Law and Practice- Himalaya Publishing House.
6. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
7. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
8. Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.
9. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.
10. Study Material of ICAI Intermediate Paper 4A: Income-tax Law.

Note: Students are advised to use latest edition of text books.


05/7/2021
Vigna Jayaraj (Assistant Professor)
A. Registrar (Acad. & Com.)
Rajiv Gandhi University
Rono Hills, Duvvuru (A.P.)

COM-S-213a – E-COMMERCE (SEC – 1a)

Credit: 04 (2 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 50 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to enhance skills for effective and contemporary applications of E-commerce.*

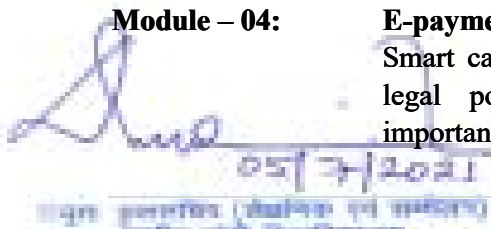
Course Outcome: *After completion of the course, students will be able to describe the challenging needs of the society in the field of E-commerce; identify various activities and operations in the context of online transactions; explain the steps in designing of website; describe various e-payment systems; and analyse security issues in E-commerce and determine various provisions in the IT Act, 2000.*

Module – 01: **Introduction to E- Commerce:** Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models – keyelements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing Vs in-house development of a website; Functions of E- Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, E-Commerce Models.

Module – 02: **E-Commerce Activities and Operations:** Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-CommerceProviders and Vendors; Modes of operations associated with E-Commerce; E-Commerce types.E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e- marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

Module – 03: **Website Designing and Publishing:** Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols(ISP), World Wide Web (www); Portals – steps in designing and developing E-Commerce website, Domain NameSystem (DNS); Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies and approaches.

Module – 04: **E-payment System:** E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- proceduresand legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House.


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Automated Ledger Posting, Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks.

Module – 05: **Security and Legal Aspects of E-commerce:** E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Overview of Information Technology Act, 2000-provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:

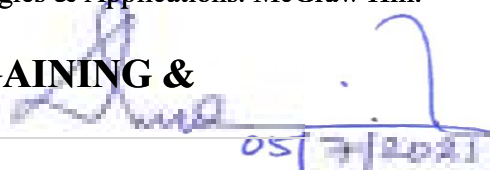
1. Design a Web Page in Notepad and HTML.
2. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by them to help others learn.
3. Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
4. Use the internet banking facility to buy a product from any online website.
5. Open internet banking account and operate it.
6. Create their own YouTube channel and post one video on awareness of cyber security and crime.

References:

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: Macmillan.
2. Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. PHI Learning.
3. Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill.
4. Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Dhanpat Rai & Co.
5. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.
6. Diwan, P., & Sharma, S. (2002). Electronic commerce- Vanity Books International.
7. Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: PHI.
8. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: PHI.
9. Whiteley, D. E-Commerce: Strategy, Technologies & Applications. McGraw Hill.

Note: Latest edition of the books should be used.

COM-S-213b – COLLECTIVE BARGAINING &

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NEGOTIATION SKILLS (SEC – 1b)

Credit: 04 (3 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to promote an understanding of theories and practical issues related to collective bargaining and to build awareness of managerial skills required for effectively negotiating with people.*

Course Outcome: *After completion of the course, students will be able to illustrate different theories of collective bargaining; analyse the practical aspects of collective bargaining process; evaluate types of negotiation and manage a negotiation process; and demonstrate the vital skills during a negotiation process.*

Module – 01: **Collective Bargaining:** Concept and Characteristics of Collective Bargaining; Collective Bargaining and Stakeholders; Theories of Collective Bargaining: Hicks' Analysis of Wage Setting under Collective Bargaining, Conflict-choice model of negotiation, A Behavioural Theory of Labour Negotiation.

Module – 02: **Collective Bargaining in India:** Legal Framework of Collective Bargaining; Units and Levels of Collective Bargaining, Coverage and Duration of Agreements, International Collective Bargaining; Factors Influencing Bargaining Units and Levels; Subject Matters of Collective Bargaining; Hurdles in the Bargaining Process.

Module – 03: **Negotiating a Contract:** Meaning of Negotiations; Features and Elements of Negotiation; Types of Negotiations: Distributive, Integrative; Steps in Pre-negotiation phase of collective bargaining – Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts. Negotiation process: Preparing, Opening, Bargaining, Closing, PRAM Model.

Module – 04: **Negotiation Skills:** Negotiation process; Effective negotiation – Preparing for negotiation, Negotiating Integrative agreements; Negotiation and Collective Bargaining - Approaches and Phases in Collective Bargaining, Coalition and Fractional Bargaining, Impasse Resolution, Contract Ratification.

Module – 05: **Post Negotiation Process:** Post-negotiation – Administration of the Agreement, Grievance Management, Binding up the Wounds. Distributive vs. Integrative Bargaining; Coalition and Fractional Bargaining; Post-negotiation - Grievance management.

Emerging scenario in collective bargaining; Phases in collective bargaining

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:

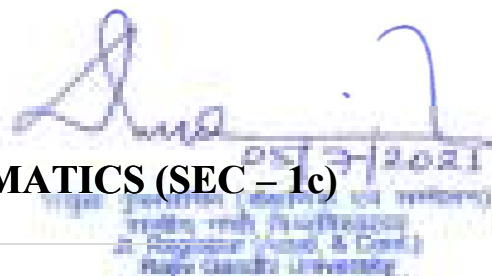
1. Participate in an exercise wherein they will be divided into groups comprising of two teams i.e., trade union and management. Simulation exercise to be conducted in classroom on collective bargaining between both the teams (trade union and management);
2. Interpret and analyze case study on collective bargaining at Nokia India; Cummins India Limited; Honda Motorcycle & Scooter (India) Private Limited and similar organisations;
3. Participate in stimulation exercise in groups (created in previous unit) on preparation of Charter of Demands;
4. Conduct role play in the classroom to exhibit Negotiation Skills by students in resolving conflicts between management and trade unions;
5. Participate in simulation exercise on preparing draft of grievance handling policy;
6. Interpret and analyze case study on Grievance handling at TATA Steel Ltd. and similar organisations.

References:

1. Kapoor, P. (2011). Counselling and Negotiation Skills for Managers. Delhi: Dreamtech Press.
2. Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.
3. Lewicki, R., Barry, B., & Saunders, D. (2019). Negotiation. 7th Edition. New York: McGraw-Hill Education.
4. Sinha, P. R. N., Sinha, I. B., & Shekhar, S. S. (2017). Industrial Relations, Trade Unions and Labour Legislation. 3rd Edition. Delhi: Pearson Education.

Note: Latest edition of the books should be used.

COM-S-213c – COMMERCIAL MATHEMATICS (SEC – 1c)


05/3/2021
Dr. Anurag Kumar
Head, Department of Commerce
Rajiv Gandhi University

Credit: 04 (3 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.*

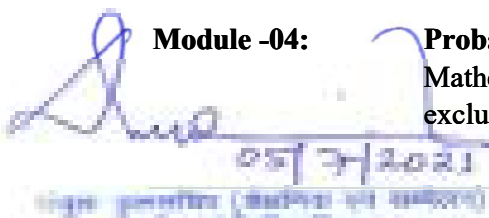
Course Outcome: *After completion of the course, students will be able to comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems; to develop proficiency in using different mathematical tools in solving daily life problems; acquire competence to use computer for mathematical computations, especially with Ms-Excel; to obtain critical thinking and problem-solving aptitude and to evaluate the role played by mathematics in the world of business and economy.*

Module -01: **Number System:** Number System, HCF & LCM; **Theory Of Equations:** Introduction, Meaning, Types of Equations – Simple/ Linear Equations and Simultaneous Equations(only two variables), Elimination and Substitution Methods only. Quadratic Equation – Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Quadratic Equations; Solution of Linear inequalities (by geometric method only); Problems on Commercial Applications.

Module -02: **Basic Commercial Arithmetic:** Ratios and Proportions; Simple and Compound interest including application of Annuity; Compound Interest and Immediate Annuity Depreciation, Present value, deferred annuity, perpetual annuity, Applied problems like sinking fund, loan repayment, scholarship, pension etc.; Bill Discounting and Average Due Date; Mathematical reasoning – basic application; Profit and Loss: meaning, formulas and practical problems; Commission, Brokerage and Discount: meaning, types and related practical problems.

Module -03: **Algebra:** Arithmetic Progression; Geometric Progression; Set Theory and simple application of Venn Diagram, Variation, Indices, Logarithms and Anti- logarithms: meaning, Laws of Log, Characteristics and Mantissa, calculation of log and antilog.

Module -04: **Probability:** Random experiment, Sample space, Algebra of events, Mathematical/Classical probability, Addition theorem for mutually exclusive events, Conditional probability, Independent events, Theory



of total probability for compound events, Bay's theorem, Permutation and Combination; Binomial Theorem for Positive Integral Index Statement (proof not needed), Properties of binomial coefficients.

Module -05: **Spreadsheet (MS-EXCEL) and its Business Applications:**
Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges; Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	✓
Module – 02	20%	✓	✓
Module – 03	25%	✓	✓
Module – 04	25%	✓	✓
Module – 05	20%		✓

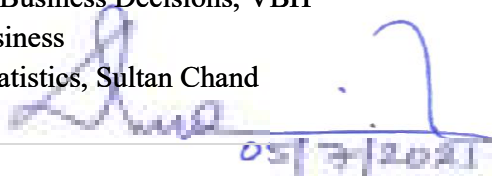
Practical Exercises:

The students are required to:

1. Develop an Amortization Table for Loan Amount – EMI Calculation.
2. Secondary overhead distribution summary using Simultaneous Equations Method.
3. Preparation of Bank Statement.
4. Application of Matrix In Business Problems
5. Using Excel worksheet to work out various problems.

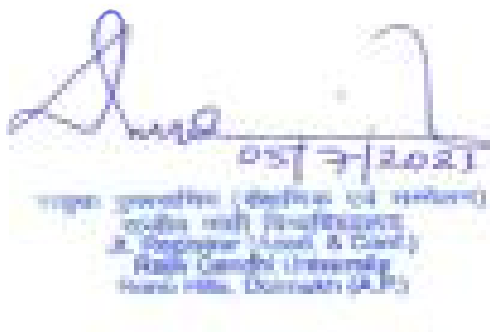
References:

1. Allel R.G.- Basic Mathematics: Macmillan, New Delhi.
2. Dowling, E.T.- Mathematics for Economics: Schaum Series, McGraw Hill, London.
3. G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers
4. Kapoor, V.K. - Business Mathematics, Theory & Applications. Sultan Chand & Sons
5. Madan Sushila, Computer Applications in Business, Scholar Tech Press.
6. Mathur Shruti and Jain Pooja, Computer Applications in Business, Galgotia Publishing Company
7. Padmalochan, H. (2016). A Textbook of Business Mathematics. New Delhi: Sultan Chand Publishing.
8. Patri and Patri, Business Mathematics, Kalyani Publishers, New Delhi
9. R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
10. R.S Bhardwaj :Mathematics for Economics & Business
11. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand


05/7/2021

12. Sharma S.K. and Bansal Mansi, Computer Applications in Business, Taxmann
13. Sharma, S.K. & Kaur, Gurmeet. Business Mathematics. Sultan Chand
14. Soni R.S.: Business Mathematics: Pitamber Publishing House, Delhi
15. Thukral, J.K. Business Mathematics. Mayur Publications.
16. Vohra, N.D.: Quantitative Techniques in Management: Tata McGraw Hill.
17. Zamarudeen: Business Mathematics, Vikas Publishing House

Note: Students are advised to use latest edition of text books.



Handwritten signature: *[Signature]*
Date: 05/7/2021
Official stamp: *[Faint official stamp of a faculty member, likely from a university or college, with text in Hindi and English.]*

IN BUSINESS (SEC – 1d)

Credit: 04 (2 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 50 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to enhance written and verbal communication/ presentation skills amongst the students and ability to frame effective documentation both in digital and non-digital environment.*

Course Outcome: *After completion of the course, students will be able to realize the significance of effective communication in business; learn business vocabulary and understand varied ways/methods to present business plans; gain knowledge on drafting of official letters and documents; develop appropriate skills for report writing and different ways of documentation; and explain the role of information technology for enabling business communication and documentation.*

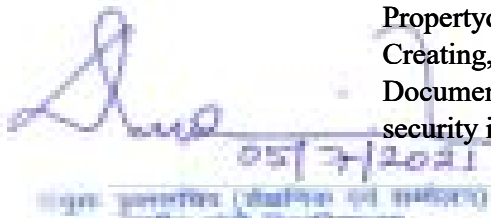
Module – 01: **Communication Roles and Flows in Organisations:** Meaning, importance (costs & rewards) and process of communication (with reference to Mintzberg's managerial roles) and documentation in business.

Module – 02: **Business Language and Presentation:** Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations

Module – 03: **Business Correspondence:** Inviting quotations, sending quotations, placing orders, Social and public relations correspondence; Reading and writing shorter business messages – invitations, thank you notes, greetings and congratulations.

Module – 04: **Technology and Business Communication:** Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web-pages etc.; online business communities; webinars and conference calls. Privacy and data security issues in business communication.

Module – 05: **Business Documentation:** Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; note-sheet; Creating, storing/ archiving and retrieving folders/ documents. Document sharing and collaborative working; Privacy and data security issues in business documentation.



Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	30%	✓	✓

Practical Exercises:

The students are required to:


1. Interview employees of some organisation to find out communication issues and challenges;
2. Make a vocabulary of various terms used in business documentation;
3. Collect some samples of business correspondence and documentations and find out their effectiveness;
4. Visit the social media account of any one reputed well-established organisation and another account of a developing organisation. Compare the difference in communication, persuasion, and advertising methods, highlight the ways in which both the organisation can learn from one another.

References:

1. Andrews, D. C., & Andrews, W. D. (2003). Management Communication: A Guide. Boston: Cengage Learning.
2. Guffey, M. E., & Loewy, D. (2013). Essentials of Business Communication. Boston: Cengage Learning.
3. Locker, K., & Kaczmarek, S. (2009). Business Communication: Building Critical Skills. New York: McGraw Hill Education.
4. Newman, A. (2017). Business Communication: In Person, In Print, Online. Boston: Cengage Learning.
5. Shirley, T. (2005). Communication for Business. London: Pearson Education.
6. Smallwood, R. F., & Williams, R. F. (2013). Managing Electronic Records: Methods, Best Practices, and Technologies. New Jersey: John Wiley and Sons.
7. Wilson, K., & Wauson, J. (2011). The AMA Handbook of Business Documents: Guidelines and Sample Documents That Make Business Writing Easy. New York: AMACOM.

Note: Students are advised to use latest edition of text books.

COM-G-214a – SALESMANSHIP (GE – 3a)


05/07/2021
Vijaya Lakshmi (Department of Commerce)
Faculty of Arts, Commerce & Social Sciences
Rajawade Sanshodhan Mandal
Pune University

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.*

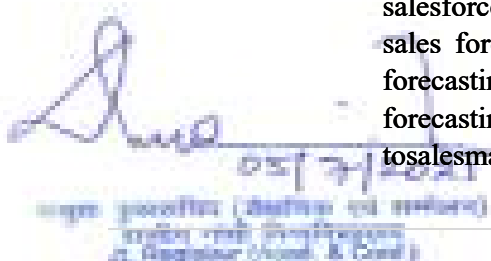
Course Outcome: *After completion of the course, students will be able to identify the various career paths available to professional sales persons; Identify strategies for successful time management and organization in selling; Recognize and overcome customer objections by creating win-win situations for buyers and sellers; Identify and define elements of the purchasing process; and Identify & define strategies for expanding customer relationships.*

Module – 01: **Salesmanship:** Salesmanship: Definition, Essentials of good salesmanship, Nature, importance, advantages and disadvantages; Salesman-Definition, Classification, Importance, duties, responsibilities, Qualities of a good salesman; Knowledge of a product.

Module – 02: **Customers and Selling Process:** Buying Motive: Meaning, definition, Characteristics, Importance, Classification, buying motive vs. selling point; Types of Customers and how to deal with them; Psychology of selling; Selling process: Meaning and stages of selling process – Prospecting, Pre-Approach, Approach, Presentation and demonstration, Overcoming objections and Closing of Sales, Post sales activities.

Module – 03: **Selection and Development of Salesforce:** Recruitment and Selection of Salesman; Placement of the salesman; Sales Territory and Sales Quota; Training and Development of Salesman; Remuneration, Motivation and Controlling of Salesforce.

Module – 04: **Sales Management:** Sales management: Definition of sales management, Roles and techniques of a sales manager, Sales decisions, Factors affecting sales, Company objectives and sales force decision, Roles of sales force; Sales Forecasting: Definition of sales forecast, Methods of sales forecasting, Uses and users of sales forecasting, Advantages and Disadvantages of Sales forecasting, Meaning of market survey, Importance of market survey to salesman and producer.


05/7/2021
Dr. Anand Kumar (Assistant Professor)
Dr. Anand Kumar (Assistant Professor)
Dr. Anand Kumar (Assistant Professor)

Module – 05: **Advertisement and Sales Reports:** Advertisement: definition, characteristics, Types, Media of advertisement, Selection of advertisement media; Sales Report: Reports and documents; Sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling; Salesmanship in E-Marketing and digital marketing.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

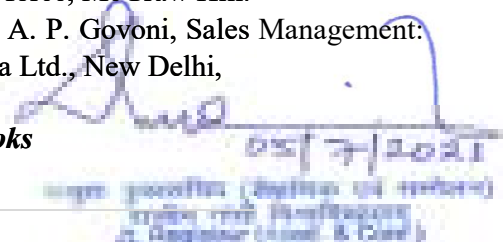
The students are required to:

1. Analyze the impact of various market forces in the context of a given product and various customers.
2. Analyze the customers with respect to their behaviour, attitude and personality.
3. Select any product and analyze its selling points and develop strategy to sale it in the competitive market.
4. Analyze the case of selection of salesmanship.
5. Analyze the market forecasting strategy of a given product.
6. Develop ad campaign for the products for a particular market and segment
7. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

References:

1. Charles M. Futrell - Fundamentals of Selling
2. Futrell, Charles: Sales Management: Behaviour, Practices & Cases, The Dryden Press
3. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
4. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.
5. Marketing – G. B. Giles (The M & E hand book services)
6. McCarthy Jerome, E., William Perreault Jr.- Basic Marketing
7. Pedesson, Charles A. Wright, Milburn D. And Weitz, Barton A., Selling: Principles and Methods
8. Prof. Achumba- Consumer Behaviour.
9. Rusell, FA. Beach & Richard Buskirk, Selling: Principles & Practices, McGraw Hill
10. Santoki, C N - Advertising and Sales Management - Kalyani Publication
11. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
12. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,

Note: Students are advised to use latest edition of text books


05/7/2021
Registrar (Acad. & Eval.)

COM-G-214b – INVESTING IN STOCK MARKETS(GE – 3b)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to equip students with the basic skills required to operate in the stock market. They can learn trading mechanism of the stock exchanges.*

Course Outcome: *After completion of the course, students will be able to explain the basics of investing in the stock market, the investment environment as well as risk & return; analyze Indian securities market including the derivatives market; examine EIC framework and conduct fundamental analysis; perform technical analysis; and invest in mutual funds market.*

Module – 01: **Basics of Investing:** Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Module – 02: **Fundamental Analysis:** Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

Module – 03: **Technical Analysis:** Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

Module – 04: **Indian Stock Market:** Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

Module – 05: **Investing in Mutual Funds:** Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of

mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	
Module – 02	25%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Work on the spreadsheet for doing basic calculations in finance. Students will also practice technical analysis with the help of relevant software.
2. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
3. Calculate of risk and return of stocks using price history available on NSE website.
4. Prepare equity research report-use of spread sheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

References:

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning.
3. Ranganatham, M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Students are advised to use latest edition of text books.


05/7/2021
HOD, Department of Commerce
Rajawade Institute of Management & Commerce
Rajawade Institute of Management & Commerce
Rajawade Institute of Management & Commerce
Rajawade Institute of Management & Commerce

COM-G-214c – PROJECT MANAGEMENT (GE – 3c)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to enable the students to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.*

Course Outcome: *After completion of the course, students will be able to explain the concept and attributes of projects, project management system, process and its principles; perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project; develop schedule for a specific project and its appraisal using various techniques; calculate project duration and assess project cost; and evaluate project management in terms of risk and performance.*

Module – 01: **Introduction:** Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

Module – 02: **Project Preparation and Budgeting:** Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Module – 03: **Project Scheduling and Appraisal:** Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

Module – 04: **Project Planning Techniques:** Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocation to activities. Cost and Time Management issues in Project Planning and Management.

Module – 05: **Project Risk and Performance Assessment:** Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	✓
Module – 02	25%	✓	✓
Module – 03	20%	✓	✓
Module – 04	25%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Identify the project running in the local area and list the activities required for project completion;
2. Develop time estimates for various activities;
3. Identify the critical activities of the project using CPM technique;
4. Find out the delays in the activities, if any, and their impact on cost and project completion.

References:

1. Chandra. P. (2019). Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw Hill.
2. Gido, J., & Clements, J. P. (2015). Project Management. New Delhi: Cengage Learning Pvt. Ltd.
3. Gray, C. F., Larson, E. W., & Desai, G. V. (2014). Project Management: The Managerial Process. New Delhi: Tata McGraw Hill.
4. Khatua, S. (2011). Project Management and Appraisal. Oxford: Oxford Press University.

Note: Students are advised to use latest edition of text books.


05/7/2021
HOD, B.Com. (General) (Semester I & II)
A. Nagaraj (HOD & Coord.)
K. J. Somaiya Institute of Management
K. J. Somaiya Institute of Management
K. J. Somaiya Institute of Management

COM-G-214d – GOOD GOVERNANCE (GE – 3d)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

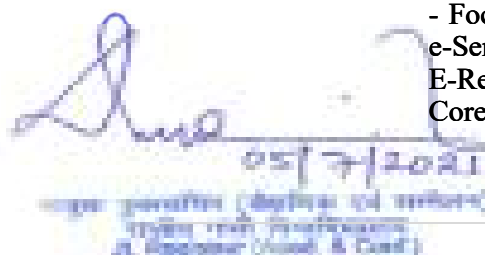
Course Objective: *The course aims to equip the students to understand and analyse the movement from Government to Governance. The course also aims to nurture the students to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.*

Course Outcome: *After completion of the course, students will be able to participate in public forum to share their ideas and suggestions on Governance and Policy-making; file an application for RTI online; analyse the significance of GeM for buyers and sellers; interpret the key learning from the case studies on Insider Trading; present report on significance of E-Governance in Education Sector; analyse and interpret case studies on role of ICT in Governance; and prepare an appraisal report about the functioning of institutions like: educational institutions, health care centers, public utility, local self-government-Panchayati Raj Institutions, Anganawadi, etc.*

Module – 01: **Introduction:** Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Participation of the public in the development process of the nation; Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta, Election Commission, Minimum Government Maximum Governance.

Module – 02: **Good Governance: Issues and Challenges in India:** Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy-GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder's Activism.

Module – 03: **ICT in Governance: Concept and Significance:** From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model - E-Governance Maturity Model - E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.


05/7/2021
Head of Institution (Director of Studies)
T. Nagaraj, Head of Institution
A. Ramesh (Head, & Conf.)



Module – 04: **ICT Reforms in Governance:** ICT Reforms in Governance: Building a Congenial Environment, Identification of ICT Projects and Prioritization, Business Process Reengineering (BPR), Capacity building and Creating Awareness, Developing Technological Solutions, Change Management, Administrative Culture, Monitoring and Evaluation, Institutional Framework for Coordination and Sharing of Resources/Information, Knowledge Management.

Module – 05: **Good Governance Initiatives by Government & Field Exposure:** Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus – Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services-Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:


1. Visit the link <https://secure.mygov.in/group-issue/mygov-idea-box/>, create profile on the website, and participate in sharing ideas and suggestions on any subject of Governance and Policy-making therein.
2. File an application for RTI online;
3. Visit the website of GeM and analyse its significance for buyers, sellers, key features and make presentation in the class. link: <https://www.india.gov.in/spotlight/government-e-marketplace-procurement-made-smart#tab=tab-1>
4. Identify cases on Insider Trading in the past and present report.
5. Visit the website on E-Governance (<http://vikaspedia.in/education/childrens-corner>) and present a report on its usefulness in education sector.
6. Students are required to analyze the following case studies, prepare, and present a report of their key learnings:
 - a. ICT-Enabled Administration of Commercial Taxes, Andhra Pradesh (available at <http://nisg.org/files/documents/UP1418302863.pdf>)
 - b. ICT Tools for Education K-YAN - West Bengal (available at <http://nisg.org/files/documents/UP1418304500.pdf>)
7. Visit an Anganawadi (Child care-center); interact with the stakeholders; make an appraisal about the functioning of the institution; and document;
8. Visit a Primary/Middle/High School; interact with the stakeholders; make an appraisal about the functioning of the institution; and document;
9. Visit a Primary Health Centre/ Sub Centre/Clinic; interact with the stakeholders; make an appraisal about the functioning of the institution; and document;
10. Visit a Public Distribution System Centre/Outlet; interact with the stakeholders; make an appraisal about the functioning of the center/outlet; and document;

11. Visit a SHG/Youth Club/Co-operative Society/Community Based Organisation; interact with the stakeholders; make a preliminary appraisal about the functioning of the institution; and document;
12. Visit a Non-Government Organisation/Development Organisation; interact with the key functionaries; make an appraisal about the functioning of the organisation; and present the report.


Reference:

1. Adair, J. (2009). Inspiring Leadership. New Delhi: Viva Books Pvt. Limited.
2. Bhatnagar, S. (2009). Unlocking E-Government Potential – Concepts, Cases and Practical Insights. New Delhi: Sage Publications India Pvt. Ltd.
3. Chakrabarty, B., & Bhattacharya, M. (2008). The Governance Discourse. New Delhi: OUP India.
4. Goel, S. L. (2007). Good Governance – An Integral Approach. New Delhi: Deep and Deep Publications Private Limited.

Note: Students are advised to use latest edition of text books.


05/7/2021
विश्व प्रशासन (शासन का अन्वेषण)
गोपाल मित्तल (अध्यक्ष)
Dr. Bhatnagar (अध्यक्ष & कोषी)
Rajiv Gandhi University
Roorkee, Dehradun (U.P.)

SEMESTER –IV


08/7/2021
Dr. Jyoti Chavhan (Assistant Professor)
Studies, Health & Environment
B. Com. (Hons.) & Com.
Rajawade Sanshodhan Mandal
Kharadi, Pune-411 004 (M.S.)

COM-C-221 – COST ACCOUNTING (Core – 9)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to develop understanding among students about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.*

Course Outcome: *After completion of the course, students will be able to determine various types of cost of production; compute unit cost and total cost of production and prepare cost statement; compute employee cost, employee productivity and employee turnover; determine cost under job costing, batch costing, process costing, contract costing and service costing; and apply activity-based costing for cost determination.*

Module – 01: **Concept and Nature of Cost Accounting:** Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting; Preparation of Cost Sheet for manufacturing and service sector; Material Cost: Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, Purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ); Treatment of Waste, Scrap, Spoilage, Defective and Obsolescence.

Module – 02: **Employee Cost and Overheads:** Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only). Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over-absorption & under-absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

Module – 03: **Methods of Costing: Job Costing, Batch Costing and Process Costing:** Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet; Meaning of Batch Cost and its application in today's industry; Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing.

Module – 04: **Methods of Costing: Contract Costing, Service Costing:** Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract; Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services: Transport, Hospital, Canteen, Toll, Education institution, IT industry, Hotel- Any other contemporary service industry.

Module – 05: **Activity Costing:** Activity Based Costing (ABC) - Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC- resource and cost drivers; Application of ABC in a manufacturing organization and service industry.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	

Practical Exercises:

The students 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. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes and suggest ideal cost system.
5. Calculate impact of material consumption, usage and wastages on total material cost.
6. Prepare of different format of acquisition of material and storage; and total labour cost.
7. Suggest suitable cost system for different types of services organisation.
8. Analyze Research & Development cost in pharmaceutical & similar industry.
9. Visit industries to understand process costing, ABC concept.

References:

1. Banarjee, B. (2014). Cost Accounting – Theory and Practice. PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). Taxman's Cost Accounting. Taxmann, New Delhi.
3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill
4. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
5. Study Material of CA Intermediate Level Paper 3: Cost and Management Accounting.

Note: Students are advised to use latest edition of text books.

05/7/2021

C. Datta

COM-C-222 – BUSINESS MATHEMATICS (CORE – 10)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.*

Course Outcome: *After completion of the course, students will be able to explain how matrices are used; apply differential calculus; solve business problems involving complex linear and non-linear relationships; apply mathematical formulation and solution of problems related to finance; and do programming for business problems.*

Module – 01: **Matrices and Determinants:** Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cramer's Rule. Leontief Input Output Model (Open Model Only).

Module – 02: **Basic Calculus:** Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function; Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

Module – 03: **Advanced Calculus:** Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem; Total differentials. Differentiation of implicit functions with the help of total differentials; Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint; Integration: Standard forms & methods of integration- by substitution, by parts and by the use of partial fractions; Definite integration. Finding areas in simple cases; Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve.

Module – 04: **Mathematics of Finance:** Rates of interest: nominal, effective and their inter-relationships in different compounding situations; Compounding and discounting of a sum using different types of rates.

Applications relating to Depreciation of assets and Equation of value; Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund (excluding general annuities).

Module – 05: **Linear Programming:** Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints; Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy; The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs), Economic interpretation of the dual.

Note:

1. The internal option within each module for the students shall be provided i.e., each numerical question must have an option of theoretical questions.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	15%	✓	
Module – 04	25%	✓	✓
Module – 05	20%	✓	

Practical Exercises:

The students are required to:


1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation.
2. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations.
3. Work on a software package for solving business problems as an application of matrices and linear programming using solver in excel
4. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value.
5. Gather information about annuity schemes in the investment markets like monthly home mortgage payments, monthly insurance payments and pension payments, life insurance products work on annuity. Using Excel functions.

References:

1. Anthony, M., & Biggs, N. Mathematics for Economics and Finance. Cambridge University Press.

2. Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. McGraw Hill.
3. Budnick, P., Applied Mathematics for Business, Economics, & Social Sciences. McGraw Hill
4. Dowling, E. (2011). Introduction to Mathematical Economics. McGraw Hill
5. Kapoor, VK & Sancheti, DC, Business Mathematics-Theory & Application. S. Chand
6. Sharma, S. K., & Kaur, G. (2019). Business Mathematics. Delhi: S. Chand.
7. Thukral, J. K. Business Mathematics. New Delhi: Maximax Publishing House.

Note: Students are advised to use latest edition of text books.


03/7/2021
संयुक्त प्रमुख शिक्षक (वैयक्तिक एवं वित्तीय)
गणित शाखा, दिल्ली विश्वविद्यालय
J. P. Singhania (J.P.S.) & Co.
Maxim Publishing House
New Delhi, India

COM-S-223a – NEW VENTURE PLANNING & DEVELOPMENT (SEC-2a)

Credit: 04 (3 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to give exposure to students regarding different aspects of setting up a new business.*

Course Outcome: *After completion of the course, the students will be able to generate a business idea using different techniques and describe sources of innovative ideas; evaluate advantages of acquiring an ongoing venture with a case study; present a comparative analysis of various government schemes which are suitable for the business idea; develop a marketing plan for a business idea; and prepare and present a well-conceived Business Plan.*

Module – 01: **Starting New Ventures:** New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Module – 02: **Legal Challenges in Setting up Business:** Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

Module – 03: **Search for Entrepreneurial Capital:** The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist; Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Start-up India, Stand Up India, and Make in India.

Module – 04: **Marketing Aspects of New Ventures:** Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis,

Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Module – 05: **Business Plan Preparation for New Ventures:** Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

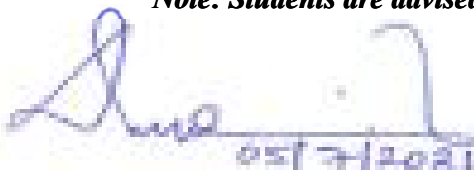
The students are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

References:

1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning.
2. Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning.

Note: Students are advised to use latest edition of text books and websites.


05/7/2021
Dr. Pooja Rani (Assistant Professor)
Dr. Pooja Rani (Assistant Professor)
Dr. Pooja Rani (Assistant Professor)



COM-S-223b –TAX- PLANNING AND TAX -MANAGEMENT (SEC – 2b)

Credit: 04 (3 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to enable students to understand the importance of tax planning and use various instruments and measures for tax planning. It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. It provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.*

Course Outcome: *After completion of the course, students will be able to examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view; determine residential status and its relationship with tax planning; examine how tax planning is permitted under different provisions of the IT Act; assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief; choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations; examine the provisions relating to survey, search, and seizure and the related powers of various IT authorities; and examine the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision..*

Module – 01: **Tax Planning- Basic Concepts:** Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to TaxPlanning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of TaxPlanning.

Module – 02: **Tax Planning with reference to residential status:** Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductionsfor residents/non-residents, Tax planning with reference to clubbing provisions.

Module – 03: **Tax Planning under different heads of Income:** Tax planning measures relating to income from salary, Income from House Property,

profits and gains of business or profession, capital gains and income from other sources.

Module – 04: **Tax Planning through investments:** Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act.

Module – 05: **Tax Management:** Deduction, collection and recovery of tax; Advance tax, tax deduction at source, tax collection at source, Refund; Assessment Procedures, Income-tax Authorities and Appeal and Revision; Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	✓
Module – 02	15%	✓	✓
Module – 03	25%	✓	✓
Module – 04	25%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:

1. Computation of tax liability of individuals and HUF having different sources of income by considering the special exemption and deduction provisions under each head as well as the deductions from gross total income to minimize tax liability
2. Computation of tax liability of an individual and HUF under the general provisions of the Income-tax Act, 1961 and under section 115BAC to determine which is more beneficial in each case.
3. Assess remedies available under the Act by way of rectification, appeal and revision in case of aggrieved assesses based on the issue involved and threshold time limit.
4. Filling up return forms based on the details of income and deductions provided in respect of an individual/HUF and TDS details gathered from Form 16, 16A & 26AS.

References:

1. Ahuja, G., & Gupta, R. (2018). Direct Taxes Ready Reckoner, Wolters Kluwer India Private Limited.
2. Gaur, VP., Narang, DB., & Gaur, P. Income Tax Law & Practice. Kalyani Publishers.
3. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

Note: Students are advised to use latest edition of text books. Students are advised to use web sources too.

COM-S-223c – LEADERSHIP & TEAM DEVELOPMENT (SEC – 2c)

Credit: 04 (3 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to enable the students understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.*

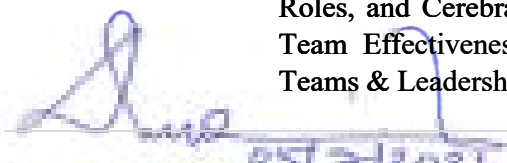
Course Outcome: *After completion of the course, students will be able to evaluate the traits of successful Leader; use the leadership self-assessment tool to assess their leadership styles; differentiate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class; analyse the strategies of building an effective team with a real-life example; and design shared vision and articulate business strategy of a hypothetical organisation to create high performing Teams.*

Module – 01: **Introduction:** Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.

Module – 01: **Leadership Styles:** Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

Module – 03: **Leading and Empowering:** Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations.

Module – 04: **Team Building:** Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.



Module – 05: **Leading Transformation through High Performance Teams:**
Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

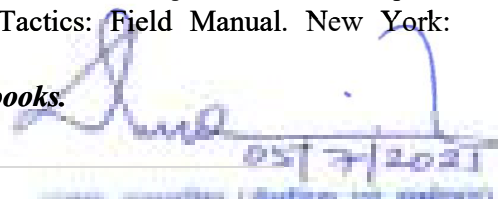
The students are required to:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader.
2. Using the leadership self-assessment tool available at the link <https://www.zerotothree.org/resources/413-leadership-self-assessment-tool>, rate them with respect to their leadership style.
3. Prepare and present a report of their analysis - identify organisations where model of Service Leadership is being followed, model of Sustainable Leadership is being followed, and Collective Leadership.
4. Present a report on their key learnings from its Leadership.
5. Read case study of Starbucks Company on Team Building. Analyze its strategy of building an effective team and present a report of their key learnings.
6. Analyze the organisation of the Leader chosen in Exercise 1 in terms of implementation of the concept of shared vision, well-articulated strategy, 4Cs of high performing teams and present the findings in front of the class and respond to the questions raised by the students;
7. Analyze and interpret case study on Employee First Customer Second: Turning Conventional Management Upside Down by Vineet Nayar or any other similar cases.

References:

1. Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
2. Day, D. V. The Oxford Handbook of Leadership and Organizations. Oxford,
3. Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications
4. Mittal, R., Leadership: Personal Effectiveness & Team Building. Vikas Publishing.
5. Willink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers.

Note: Students are advised to use latest edition of text books.

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COM-S-223d – EVENT MANAGEMENT (SEC – 2d)

Credit: 04 (3 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to equip students with the skills to plan and manage events.*

Course Outcome: *After completion of the course, the students will be able to exhibit the capability to organize a formal event; analyse, interpret, and present the learning lessons of organizing the event and Critical Success Factors; create, organize, and manage team; prepare and present the promotional material; and plan and prepare sponsorship proposals.*

Module – 01: **Introduction:** Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.

Module – 02: **Planning and Organizing for Events:** Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.

Module – 03: **Managing Team:** Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.

Module – 04: **Event Marketing, Advertising, & PR:** Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.

Module – 05: **Sponsorship:** Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship – for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal;

Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Prepare a check-list for organizing a formal learner led event in your Institution, draft and present the role and responsibilities of all the members in the organizing team with timelines. The learner led event should be organized as a group activity for the class.
2. Present SWOT analysis for the event organized as per Unit 1 and Critical Success factors
3. Conduct a team building game to be performed with students of the class.
4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, twitter, etc.
5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner.
1. Understanding Rituals and Customer; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services, transportation. OR About Live Events, Planning Live Show, Job Responsibilities of Live Show Planner. Live Show arrangements, budgeting, Creating Blueprint, Designing Live Show Plan, Understanding technical requirements, Celebrity management in Live Show.

References:

1. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
2. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
3. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

Note: Students are advised to use latest edition of text books.


05/7/2021
Upto 10000 (Digital or online)
Upto 10000 (Digital or online)
A. Rajan (Prof. & Insp.)

COM-G-224a – RISK MANAGEMENT (GE – 4a)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to equip the students to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks.*

Course Outcome: *After completion of the course, students will be able to explain the types of risk in business; identify and evaluate business risk; evaluate various techniques of managing business risk; perform quantitative analysis of business risk; and analyse financial leverage and credit risk.*

Module – 01: **Introduction:** Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.

Module – 02: **Business Risks and Measurement:** Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.

Module – 03: **Risk Management:** Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.

Module – 04: **Quantitative Analysis:** Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.

Module – 05: **Credit Risk Measurement and Financial Leverage:** Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Practice quantitative analysis of risk through the help of spreadsheets and relevant software;
2. Analyze and interpret case study based on real life business problems.

References:

1. Crouhy, M., Galai, D., & Mark, R. (2013). The Essentials of Risk Management. New York: McGraw-Hill Education.
2. Gupta S.L., Mittal Alka; Principles of Insurance and Risk Management, Sultan Chand & Sons
3. Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.
4. P K Gupta: Essentials of Insurance and Risk Management – Himalaya Publishing House
5. S. Arunajatesan; Risk Management In Finance, Vikas Publishing

Note: Students are advised to use latest edition of text books.



संयुक्त प्रशासनिक (वित्त) विभाग एवं सम्बन्धित
आचार्य, गुरुजी (विश्वविद्यालय)
Dr. Prashant Kumar, R. G. Gaur
Rajiv Gandhi University
Roorkee, Uttarakhand (U.P.)

and techniques. Mobile marketing tools. PPCmarketing. Payment options.

Module – 05: **Ethical and Legal Issues:** Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

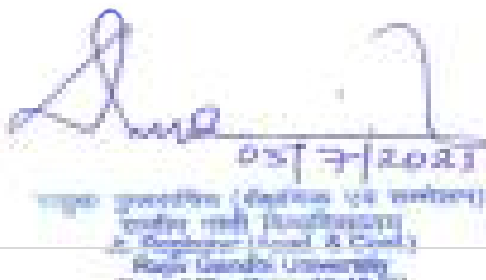
The students are required to:

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tool using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

References:

1. Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing.
2. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
3. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
4. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
5. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: a customer-led approach.
6. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
7. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
8. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.
9. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First. London: Pearson.

Note: Students are advised to use latest edition of text books.



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COM-G-224c – CREATIVITY & INNOVATION (GE – 4c)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to enable students to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.*

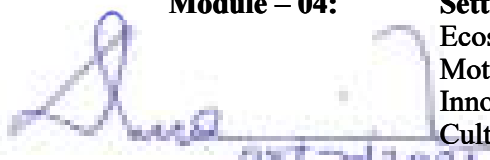
Course Outcome: *After completion of the course, students will be able to analyse the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model; generate Innovative idea for business and defend/ justify the same; interpret the Business Competence achieved by various organisations by using the Innovative BusinessModel; describe the significance of Innovative Leadership; and analyse patents already granted in their field of interest and make a case with innovative idea for filing a new patent.*

Module – 01: **Introduction:** Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and CreativePersons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; RiskTaking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental& Radical.

Module – 01: **Idea Generation & Creativity in Problem Solving:** Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collectionprocesses: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric thinking, Outrageous thinking, Mapping thoughts; Eight-Dimensional (8D) Approach to Ideation; Systematic Inventive Thinking: TRIZ methodology.

Module – 03: **Innovation Management:** Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation.

Module – 04: **Setting the Right Ecosystem for Innovation:** The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & ExtrinsicMotivation; Leadership Styles fostering Innovation; Organisational Alignment; Creating Self-Sustaining Culture of Innovation; Organisational Enrichment.


08/7/2021
Dr. Jyoti Chavhan (Assistant Professor)
B. Com. (Gen. & Spec.)
Rajawade Sanshodhan Mandal,
Pune University

Module – 05: **Intellectual Property:** Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks; Transforming Innovations into Proprietary Assets: significance and steps; Strategizing Intellectual Property; Issues of IP Enforcement, Piracy, Counterfeiting, Copyright violation, etc. IPR and New Product Development. Government Policies and Issues on National and International IP Legislations and Treaties.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Identify a creative person to comprehend, study, analyze, and present a report highlighting the contribution of his/her creative work.
2. Generate a creative idea for business and present the same in the class for critical evaluation by other students regarding its uniqueness and feasibility.
3. Identify an Innovative Business Model (like Amazon, Redubs, Flipkart, Ola, Uber, Big Basket, Zomato, Swiggy, etc.) used by an organisation recently and present a report on Business Competence achieved by it.
1. Analyze the case study on Innovative Leader like Steve Jobs who launched Apple's iPod & iPhone or any other case study on innovation and present a report on the key learning.
4. Select an aspect (in the field of their interest) on which patent has been granted already and think of an innovative idea so that it makes a case for filing a new patent application.

References:

1. Harvard Business Essentials. (2003). Managing Creativity and Innovation. Boston: Harvard Business School Publishing.
2. Prather, C. (2010). The Manager's Guide to Fostering Innovation and Creativity in Teams. New York: McGraw-Hill Education.

Note: Students are advised to use latest edition of text books.


 08/03/2021
 संयुक्त कुलपति (संयुक्त एवं सहकारी)
 ज्योतिष, लक्ष्मी विद्यापीठम्
 J. Jyotishwar (Vaidik & Sahakari)
 Rajiv Gandhi University
 Khandwa, Dist. Dhamdhani (M.P.)

COM-G-224d – SUSTAINABLE DEVELOPMENT (GE – 4d)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to provide the students an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.*

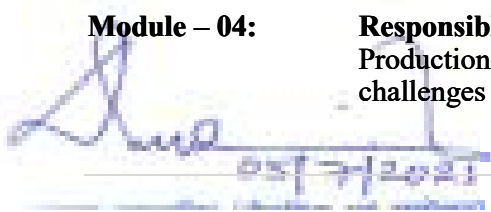
Course Outcome: *After completion of the course, students will be able to explain key initiatives required to enhance the contribution of an organisation towards Sustainable Development; analyse the significance of various steps taken by UNDP to ensure Sustainable Development; assess the results of Smart Cities Mission Initiative of Government of India; and explain the key achievements of National Programmes/Initiatives aligned with SDGs..*

Module – 01: **Introduction:** Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.

Module – 02: **Sustainable Development Goals (SDGs)-I:** Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

Module – 03: **Sustainable Development Goals (SDGs)-II:** SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

Module – 04: **Responsible Production and Mindful Consumption:** Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities; Global initiatives on Sustainable



Development by Industry: World Business Council for Business Development.

Module – 05: **Responsible Investment:** Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	25%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The students are required to:

1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyze its business model. Prepare and present a report of its contribution to the environment.

References:

1. Edwards, A. R., & Orr, D. W. (2005). The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.
2. Reid, D. (1995). Sustainable Development: An Introductory Guide. London: Earthscan Publications Ltd. Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). An Introduction to Sustainable Development. Abingdon: Routledge.
3. Stokke, O. (2018). Sustainable Development. Abingdon: Routledge.

Note: Students are advised to use latest edition of text books.


05/7/2021
HOD, Commerce (B.Com.)
Jyoti Mah. Mahabaleshwar

COM-C-311 – PRINCIPLES OF MARKETING(CORE – 11)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to equip the students with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.*

Course Outcome: *After completion of the course, students will be able to 1. Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm; explain the dynamics of consumer behaviour and process of market selection through STP stages; analyse the process of value creation through marketing decisions involving product development; analyse the process of value creation through marketing decisions involving product pricing and its distribution; and analyse the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.*

Module – 01: **Introduction:** Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.; Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Module – 02: **Understanding Consumer Behaviour and Market Selection:** Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions; Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

Module – 03: **Marketing Mix Decision –Product:** Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types

and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product lifecycle – concept and marketing strategies; New product development- concept and process.

Module – 04: Marketing Mix Decisions- Pricing and Distribution: Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions; Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview; Emerging distribution trends.

Module – 05: Promotion Decisions and Developments in Marketing: Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach; Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concepts, tools, and issues.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:


1. Analyze the impact of various environmental forces in the context of a given durable and non-durable product.
2. Analyze the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyze its segmentation strategy in comparison to its immediate competitive product.
4. Analyze the case of product line extension and impact on business performance.
5. Analyze the distribution strategy of a given product.
6. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

Suggested Readings:

1. Etzel, MJ, Walker, BJ, Stanton, WJ, & Pandit, A. (2010). Marketing. McGraw Hill.

2. Grewal, D., & Levy, M. Marketing. New York: McGraw Hill Education.
3. Kotler, P., Armstrong, G., & Agnihotri, P., Principles of Marketing. Pearson.
4. Kotler, P., Keller, K. L., Koshy, A., & Jha, M., Principles of Marketing: A South Asian Perspective. Pearson Education.
5. Mahajan, J. P., & Mahajan, A. (2014). Principles of Marketing. Vikas Publications.
6. Saxena, R. (2006). Marketing Management. Delhi: Tata McGraw Hill Education.
7. Sharma, K., & Aggarwal, S. (2018). Principles of Marketing. Delhi: Taxmann

Note: Students are advised to use latest edition of text books.


08/7/2021
संयुक्त प्रशासक (आचार्य) (संयुक्त प्रशासक)
श्री. प्रशासक (आचार्य) (संयुक्त प्रशासक)
श्री. प्रशासक (आचार्य) (संयुक्त प्रशासक)
श्री. प्रशासक (आचार्य) (संयुक्त प्रशासक)

COM-C-312 – FINANCIAL MANAGEMENT (CORE – 12)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

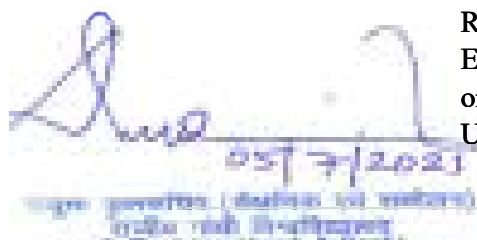
Total Marks: 100 Marks

Course Objective: *The course aims to familiarize the students with the principles and practices of financial management.*

Course Outcome: *After completion of the course, students will be able to explain the nature and scope of financial management; assess the impact of time value of money; analyze and apply capital budgeting techniques; discuss the various sources of finance; explain various capital structure theories and analyze factors affecting capital structure decisions; critically examine the dividend theories, identify and analyze factors affecting dividend policy; and suggest sound dividend policy; and design working capital policy.*

Module – 01: **Introduction:** Nature, scope, and objectives of financial management-profit maximization Vs wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA); Functions and Responsibilities of Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept-People, Planet and Profit. Time value of money, Risk & Return Analysis; Emerging dimensions in finance area-Crypto currencies, block chain; Sources of Finance; Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing, Financial institution, Private equity, Bonds- Indian as well as International, Masala bond, Bridge finance.

Module – 02: **Capital Budgeting:** Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted 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 & Uncertainty-Certainty Equivalent Approach and Risk Adjusted Discount Rate Method; Responsible Investment- Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk & generate sustainable long-term returns; Use of expert system in Capital Budgeting Decision.


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Total marks: 100

Module – 03: Cost of Capital and Financing Decision: Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital and Marginal Cost of Capital; Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.

Module – 04: Managing Profit: Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy; Corporate Social Responsibility (CSR) – Policy, Strategy, Implications and Governance.

Module – 05: Working Capital Decisions: Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, receivables management, factoring and inventory management. Use of expert system in working capital decisions.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	25%	✓	✓
Module – 03	20%	✓	✓
Module – 04	15%	✓	✓
Module – 05	20%	✓	✓

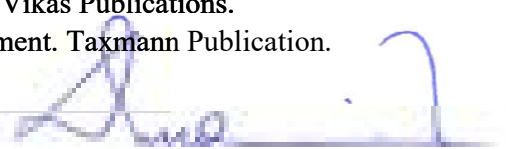
Practical Exercises:

The students are required to:

1. Work on the spread sheet for various financing decisions.
2. Analyze and interpret case study on Capital Budgeting, Financial Structure, working capital, and CSR Spending of a select company based on published annual report.
3. Use expert system for various financial decisions.
4. Determine capital structure of various companies from their annual report, working capital of various industries and operating cycle of manufacturing company.

References:

1. Chandra, P. (2007). Financial Management-Theory and Practice. Tata McGraw Hill
2. Horne. JC., & Wachowicz, JM. Fundamentals of Financial Management. PHE.
3. Khan, MY, & Jain, PK, Financial Management: Text & Problem. Tata McGraw Hill.
4. Kothari, R. (2016). Financial Management: A Contemporary Approach. Sage Pub.
5. Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.
6. Rustagi, R. P. (2015). Fundamentals of Financial Management. Taxmann Publication.



7. Ross, SA., Westerfield, RW., Jaffe, J., Kakani, RK. Corporate Finance. McGraw Hill
8. Sharma, S. K., & Zareen, R. Fundamentals of Financial Management. S. Chand.
9. Singh, P. (2010). Financial Management. New Delhi: Ane Books Pvt. Ltd.
10. Singh, J. K. (2016). Financial Management-Theory and Practice. Galgotia PH.

Note: Students are advised to use latest edition of text books.

COM-D-313A – FINANCIAL MARKETS AND INSTITUTIONS (DSE – A1)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to provide students an overview of financial markets & institutions in India.*

Course Outcome: *After completion of the course, students will be able to Describe the meaning and scope of financial markets as well as institutions in India; evaluate the functioning of Money Market and Capital Market; assess the impact of recent initiatives like MUDRA scheme on financial inclusion; and explain concept of Non-Banking Financial Companies (NBFCs).*

Module – 01: **Introduction:** An Introduction to Financial System, Components, Financial System and Economic Development, Financial Intermediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since 1990-91.

Module – 02: **Money Market:** Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)- structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.

Module – 03: **Capital market:** Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets – NSE, BSE, NIFTY, SENSEX. Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.

Module – 04: **Banking Institutions:** Commercial banks-classification and reorganisation; Payment Banks, Small Banks, Co-operative Banks;

Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes, computation, assessment, and Impact of NPAs on Banking Sector; Prediction of industrial sickness; Insolvency and Bankruptcy Code, 2016.

Module – 05: Other Financial Institutions: Development Financial Institutions (DFIs), Investment banking, Financial Intermediaries; Non-banking financial companies (NBFCs). Housing Finance Institutions-National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	✓
Module – 02	25%	✓	✓
Module – 03	25%	✓	✓
Module – 04	25%	✓	✓
Module – 05	15%	✓	✓

Practical Exercises:


The students are required to:

1. Analyze and interpret case study on NPA of select bank.
2. Analyze the policy rate changes as made by RBI from time to time for a given period.
3. Assess the Investors grievance redressal mechanism of SEBI.

References:

1. Bhole, L. M. (2004). Financial Markets and Institutions. New Delhi: Mc-Graw Hill Publishing India.
2. Gordon E. & Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
3. Kumar, V., Gupta, K., & Kaur, M. (2017). Financial Markets, Institutions and Financial Services. New Delhi: Taxmann's Publications.
4. Khan M. Y., & Jain, P. K. (2009). Financial Services. New Delhi: McGraw Hill Publishing India.
5. Khan, M. Y. (2010). Indian Financial System –Theory and Practice. New Delhi: Vikas Publishing House.
6. Sharma, G.L., & Singh, Y.P. (2018). Contemporary Issues in Finance and Taxation. Delhi: Academic Foundation.
7. Annual Reports of Major Financial Institutions in India

Note: Students are advised to use latest edition of text books.


05/7/2021
HOD, B.COM. (Hons.)
Faculty of Commerce

COM-D-314A – FINANCIAL SERVICES(DSE – A2)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to provide students an overview of financial services in India.*

Course Outcome: *After completion of the course, students will be able to explain the functions of merchant banking; assess the credit rating process and methodology; explain the use of hire purchase and leasing business; describe the functioning of mutual funds and venture capital industries; and explain factoring and forfaiting services.*

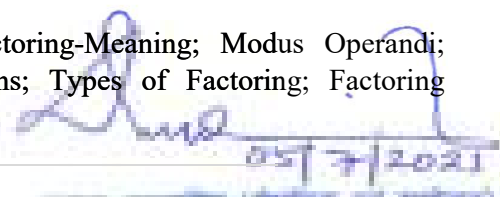
Module – 01: **Merchant Banking:** Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation by SEBI; Merchant Banking in India. Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India.

Module – 02: **Credit Rating:** Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.

Module – 03: **Hire-Purchase and Leasing:** Conceptual Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Instalment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business. Leasing and its types. Financial Evaluation of Leasing.

Module – 04: **Mutual Fund and Venture Capital Fund:** Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing: Alternative Investment Funds.

Module – 05: **Factoring and Forfaiting:** Factoring-Meaning; Modus Operandi; Terms and Conditions; Functions; Types of Factoring; Factoring


05/7/2021

Vs. Discounting; Factoring in India; Forfaiting – Definition, Working of Forfaiting; Factoring Vs. Forfaiting.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	✓
Module – 02	15%	✓	✓
Module – 03	25%	✓	✓
Module – 04	20%	✓	✓
Module – 05	25%	✓	✓

Practical Exercises:


The students are required to:

1. Perform and assign credit rating of selected debt instruments.
2. Assess the performance of selected index funds.
3. Study and prepare the report on the development in factoring activities in India in the last ten years.

References:

1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Khan, M. Y. (2005). Financial Services. New Delhi: Tata McGraw Hill Education.
3. Machiraju, H. R. (2010). Indian Financial System. New Delhi: Vikas Publishing House.
4. Shanmugham, R. (2016). Financial Services. New Delhi: Wiley India
5. Wright, M., Watkins, T, & Ennew, C. (2010). Marketing of Financial Services. Abingdon: Routledge.

Note: Latest edition of text books may be used.


08/7/2021
Dr. [Name] (Signature)
A. [Name] (Signature)
Rajiv Gandhi University
Roorkee Hills, Dehradun (A.P.)

COM-D-313B – FINANCIAL STATEMENT ANALYSIS (DSE – B1)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to help the students to analyse accounting and other information incorporated in the corporate annual reports, to analyze operating, financial, and structural performance of business firms with the help of appropriate analytical tools.*

Course Outcome: *After completion of the course, students will be able to analyse and interpret the qualitative features of information provided in the Financial Statements of a company; analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company; compute and analyse accounting ratios of a company; conduct fund flow and working capital analysis; and conduct cash flow analysis using cash flow reporting software.*

Module – 01: **Introduction:** Meaning of Financial Statement as per Companies Act, 2013; Components and constituents of Basic Financial Statements; Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.

Module – 02: **Financial Statements and Reporting:** Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet; Corporate Financial Reporting - meaning, need and objectives; Contents of annual report, mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis; Analysis of the quality of accounting information from the annual report of select companies; Audit as formal analysis of financial statements.



05/12/21

Module – 03: **Analysis of Financial Statements:** Techniques of financial statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Meaning, objectives and classification of Accounting Ratio and Ratio Analysis; Advantages and limitations of ratio analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis). Ratio analysis using appropriate software; Inter Firm Comparison.

Module – 04: **Fund Flow and Working Capital Analysis:** Concept of Fund and Fund Flow; Objective and Importance of Fund Flow Statement; Preparation of Fund Flow Statement; Limitations of Fund Flow Statement; Concept of Working Capital – Gross, Net, and Negative, Operating and Balance concept of working capital; Components of working capital and their features; Estimation of working capital; Preparation of Statement of Changes in working capital.

Module – 05: **Cash Flow Analysis:** Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows, Distinction between Fund Flow Statement and Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7. Cash flow analysis using cash flow reporting software.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	
Module – 02	20%	✓	
Module – 03	30%	✓	✓
Module – 04	25%	✓	✓
Module – 05	15%	✓	✓

Practical Exercise:

Students are required to:

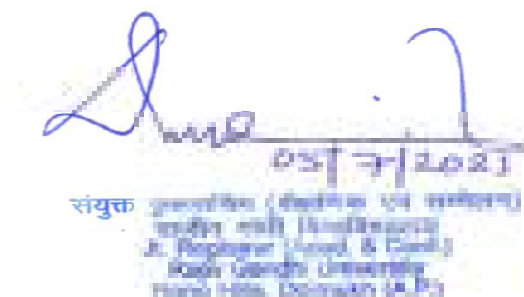
1. Download annual reports of reputed companies from the websites and analyze the information contained in the financial statements to examine the quality of information supplied. Also analyze the information provided in the Report of the Board of Directors.
2. Examine the Directors' Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013
3. From the financial statements, compute the accounting ratios to examine the operating efficiency, profitability, liquidity, and solvency of the company.
4. Analyze the working capital from the information available in the financial statements.
5. Prepare cash flow statement from the information available in the financial statements.



References:

1. Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications.
2. Bernstein, L. A. (1974). Understanding Corporate Reports: A guide to Financial Statements. Homewood, California: Dow Jones-Irwin.
3. Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers, Prentice Hall of India,
3. Friedson, M. S., & Alvarez, F. (2011). Financial Statement Analysis: A Practitioners' Guide. New Jersey: Wiley.
4. Foster, G. (1986). Financial Statement Analysis. London: Pearson Education.
5. Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi: Label Book Publisher.
6. Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education.
7. Helfert, E. A. (1996). Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance. New York: McGraw Hill Education.
8. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: TataMcGraw Hill Education.
9. Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai
10. Narasimhan, M. S. (2016). Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India.
11. Soffer, L. C., & Soffer, R. J. (2002). Financial Statement Analysis: A Valuation Approach. London: Pearson Education.
12. Sharma, R. K., & Gupta, S. K. (2016). Management Accounting. Cuttack, Odisha: Kalyani Publishers.

Note: Students are advised to use latest edition of text books.



03/7/2021

संयुक्त प्रमुख (संयुक्त एवं सम्पूर्ण)
संयुक्त प्रमुख (संयुक्त एवं सम्पूर्ण)
A. P. Singhania (Joint & Control)
Joint Controller, Examinations
University of Delhi, Delhi (U.D.)

COM-D-314B – ADVANCED FINANCIAL ACCOUNTING (DSE – B2)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

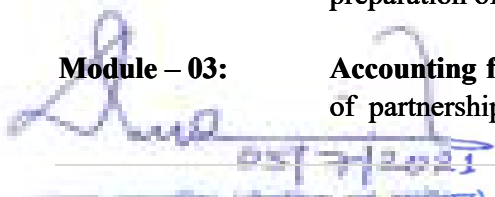
Course Objective: *The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature and on Government accounting system.*

Course Outcome: *After completion of the course, students will be able to Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system; apply appropriate software to workout royalty accounts; prepare accounts relating to consignment business; provide services to departmental stores in preparing departmental accounts; guide business enterprises in preparing and submitting insurance claim statement against business losses; compare commercial accounting system with Government accounting system; and explain Government financial administration.*

Module – 01: **Accounting for Hire Purchase and Instalment Systems:** Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems; Accounting for hire purchase and instalment transactions including transactions of high value and small value, default and repossession (manually and using appropriate accounting software).

Module – 02: **Royalty and Consignment Accounts:** (a) Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease. (b) Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee

Module – 03: **Accounting for Partnership:** Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of



assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.

Module – 04: **Insurance Claims and Departmental Accounts:** (a) Insurance Claims: Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit. (b) Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

Module – 05: **Government Accounting:** Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%		✓
Module – 03	20%		✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:

1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock & loss of profit
5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.


References:



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1. Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education.
2. Dam, B. B., & Gautam, H. C. (2019). Advanced Accounting. Gayatri Publications, Guwahati.
3. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
4. Jain, S. P., & Narang, K. L. (2016). Advanced Accountancy. New Delhi: Kalyani Publishers.
5. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
6. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
7. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur
8. Godwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
9. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.
10. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Note: Students are advised to use latest edition of text books.


03/7/2021
J. Bhargava (Assistant)
J. Bhargava (Asst. & Clerk)
K. J. Somaiya University
Pune Hills, Chhatrapati (A.P.)

COM-D-313C – ADVERTISING AND PERSONAL SELLING (DSE – C1)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer-oriented attitude for designing advertising and personal selling messages.*


Course Outcome: *After completion of the course, students will be able to identify communication objectives behind advertising and promotions; explain various advertising and media elements in the advertising decisions; identify the ethical and legal issues of advertising; comprehend the importance and role of personal selling; and explain the process of personal selling.*

Module – 01: **Introduction to Advertising:** Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.

Module – 02: **Advertising: Message and Media Decisions:** Advertising Message- Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

Module – 03: **Advertising Effectiveness and Institutional Framework:** Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).

Module – 04: **Introduction to Personal Selling:** Concept of Personal Selling and Salesmanship; Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives.


05/7/2021
11th semester (B.Com.)
1st year

Module – 05: **Personal Selling Process:**Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing theSale; Follow-Up; Sales Reports and Sales Audit.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	
Module – 05	20%		✓

Practical Exercises:


The students are required to:

1. Perform a content analysis of various advertising campaigns to:
 - a. Identify objective of an advertisement forming part of an advertising campaign.
 - b. Find out the target audience of a campaign.
 - b. Prepare a report on various media options used in a campaign.
 - c. Prepare a report on message strategy and copy elements used in the campaign.
2. Identify various CRM tools used by the sales people in the context of a given selling situation.

References:

1. Belch, G. E., Belch, M.A., & Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. New York: McGraw Hill Education.
2. Buskirk, R. A. B. D., & Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education.
3. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGraw Hill Education.
4. Futrell, C. (2013). Fundamentals of Selling. New York: McGraw Hill Education.
5. Shah, K., & D’Souza, A. (2008). Advertising and Promotions: An IMC Perspective. New Delhi: Tata McGraw Hill Publishing Company Limited.
6. Sharma, K. (2018). Advertising: Planning and Decision Making. New Delhi: Taxmann Publication.

Note: Students are advised to use latest edition of text books.


05/7/2021
H. P. Garg (Assistant Professor)
H. P. Garg (Assistant Professor)
H. P. Garg (Assistant Professor)
H. P. Garg (Assistant Professor)
H. P. Garg (Assistant Professor)

COM-D-314C – CONSUMER AFFAIRS AND SOVEREIGNTY (DSE – C2)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

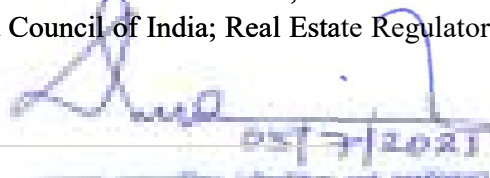
Total Marks: 100 Marks

Course Objective: *This course seeks to familiarize the students with their rights and responsibilities of a consumer and the procedure to redress consumer complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.*

Course Outcome: *After completion of the course, students will be able to explain the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats; explain consumer rights and various standards for consumer protection in India; discuss the consumer protection available under various laws; analyze the role of industry regulators in consumer protection; and learn about various issues related to consumer affairs.*

Module – 01: **Introduction:** Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal. Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging and relevant laws, Legal Metrology.

Module – 02: **Consumer Protection in India:** Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice. Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.



05/7/2021


- Module – 03:** **Consumer Protection Law:** Organisational set-up under the Consumer Protection Act 2019: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law. Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.
- Module – 04:** **Role of Industry Regulators in Consumer Protection:** Banking: RBI and Banking Ombudsman, Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI; Food Products: FSSAI; Electricity Supply: Electricity Regulatory Commission; Real Estate Regulatory Authority
- Module – 05:** **Contemporary Issues in Consumer Affairs:** Evolution of Consumer Movement in India, Formation of consumer organisations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	✓
Module – 02	25%	✓	✓
Module – 03	25%	✓	✓
Module – 04	25%	✓	
Module – 05	10%	✓	

Practical Exercises:

Students are required to:


1. Analyse leading Cases decided under
 - a. Consumer Protection law by Supreme Court/National Commission;
 - b. Medical Negligence;
 - c. Banking; Insurance;
 - d. Housing & Real Estate;
 - e. Electricity and Telecom Services;
 - f. Education;
 - g. Defective Products;
 - h. Unfair Trade Practices.


05/7/2021
प्रमुख प्रोफेसर (आचार्य) एवं कुलपति
गणेश गान्धी विश्वविद्यालय
A. P. J. Knowledge Centre & Centre
Rajiv Gandhi University
Kashipur, Tehri Garhwal, U.P.

References:

1. Khanna, S. R., Hanspal, S., Kapoor, S., & Awasthi, H. K. (2007). Consumer Affairs. Hyderabad: Orient Blackswan.
2. Choudhary, R. N. P. (2005). Consumer Protection Law Provisions and Procedure. New Delhi: Deep & Deep Publications Pvt. Ltd.
3. Ganesan, G., & Sumathy, M. (2012). Globalisation and Consumerism: Issues and Challenges. New Delhi: Regal Publications.
4. Girimaji, P. (1999). Consumer Right for Everyone. New Delhi: Penguin Books India.
5. Kapoor, S. (2019). Consumer Affairs and Customer Care. Delhi: Galgotia Publishing Company.
6. Lerner, A. P. (1972). The Economics and Politics of Consumer Sovereignty. The American Economic Review, 62(1), 258-266.
7. Misra, S. & Chadah, S. (2012). Consumer Protection in India: Issues and Concerns. New Delhi: Indian Institute of Public Administration.
8. Rajyalaxmi, R. (2012). Consumer is King. Prayagraj: Uttar Pradesh: Universal Law Publishing Company.
9. Persky, J. (1993). Consumer Sovereignty and the Discipline of the Market. Revue Européenne Des Sciences Sociales, 31(96), 13-28.
10. The Consumer Protection Act, 1986 and its later versions.

Note: Students are advised to use latest edition of the book.


05/07/2021
Dr. Anil Kumar (Assistant Professor)
A. B. Nagar (Bachchan)
A. B. Nagar (Bachchan)
A. B. Nagar (Bachchan)
A. B. Nagar (Bachchan)

COM-D-313D – ORGANISATIONAL BEHAVIOUR(DSE – D1)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to develop a theoretical understanding among students about the structure and behaviour of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.*

Course Outcome: *After completion of the course, students will be able to differentiate between various types of personality using standard tools; appreciate the applicability of decision-making process in real life situations and use TA and Johari window; have knowledge to understand the level of motivation in employees; describe characteristics of a leader; and learn how to build a supportive organisational culture.*

Module – 01: **Introduction and Individual Behaviour:** Organisational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organisational Behaviour Models. Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Components of attitude, job related attitudes. Learning- Concept, Learning theories, and reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.

Module – 02: **Decision making and Communication:** Concept and nature of decision-making process, Individual versus group decision making. Communication and Feedback, Transactional Analysis (TA), Johari Window.

Module – 03: **Motivation:** Meaning and Importance, Equity theory of Motivation, Vroom's Valence Expectancy theory, Ken Thomas' Intrinsic Motivation theory, McClelland's theory of Motivation. Motivation and organisational effectiveness.



Module – 04: **Leadership, Power, and Conflict:** Meaning and concept of Leadership, Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

Module – 05: **Dynamics of Organisational Behaviour:** Organisational Culture and climate- Concept and determinants of organisational culture. Organisational change-Importance, Managing Change. Individual and organisational factors to stress; Prevention and Management of stress.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

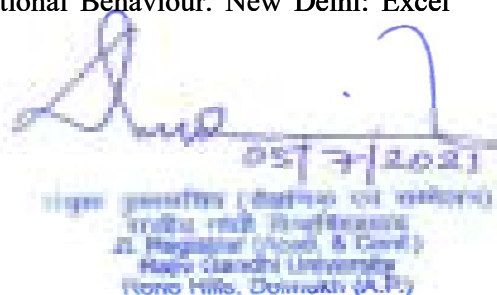
The students are required to:

1. Apply the tools for measuring personality types like Type A&B, 16 Personality Traits, etc. Role Play on TA and Johari Window;
2. Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision;
3. Design a questionnaire to measure the level of motivation & intrinsic motivation using Ken Thomas Theory;
4. Consider your role model of a leader and describe the characteristics of that leader;
5. Practice stress management tools including meditation;
6. Measure organisational culture using OCTAPACE or any other tool.

References:

1. Chhabra, T. N. (2017). Management Process & Organizational Behaviour. Delhi: Sun India Publications.
2. Greenberg, J., & Baron, R. A. (1996). Organizational Behaviour. New Jersey: Prentice Hall.
3. Luthans, F. (2010). Organizational Behaviour. New York: McGraw Hill Education.
4. Robbins, S. P., & Judge, T. A. (2015). Organizational Behaviour. New Delhi: London: Pearson Education.
5. Singh, A. K., & Singh, B. P. (2007). Organizational Behaviour. New Delhi: Excel Books Pvt. Ltd.

Note: Latest edition of the textbooks should be used.


05/7/2021
Registrar (Academics & Examinations)
Haryana Sahasri University
Rohtak
Rohtak Hills, Rohtak (H.P.)

COM-D-314D – INDUSTRIAL RELATIONS AND LABOUR LAWS (DSE – D2)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course enables the students to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.*

Course Outcome: *After completion of the course, students will be able to explain the evolution and factors influencing industrial relations in changing environment; evaluate the effectiveness of trade unions and factors influencing their growth; examine the effectiveness of workers' participation in management; evaluate the effectiveness of grievance redressal mechanism; analyze industrial disputes and implementation of its legal provisions; and discuss the concept of bonus and wages payments for all the workers under Code on Wages, 2019.*

Module – 01: **Industrial Relations:** Concept, nature and objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organisation; Human Resource Management and IR.

Module – 02: **Trade Unions Act, 1926:** Important provisions of Trade Unions Act, 1926. Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities. Emerging trends in Union Management Relations.

Module – 03: **Workers' Participation in Management:** Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

Module – 04: **Discipline and Grievance Redressal:** Causes of indiscipline, Maintenance of discipline; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.



Dr. J. S. Srinivasan
Professor and Head of Department
Department of Commerce
Government College of Arts and Commerce
Vellore

Dr. J. S. Srinivasan

Module – 05: **Other Labour Enactments:** a) The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; Strikes and Lock outs, Lay-off, Retrenchment and closure. b) The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves. c) The Code on Wages, 2019: Regulation of Minimum Wages, Payment of wages, payment of bonus.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	30%	✓	✓

Practical Exercise:

Students are required to:

1. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit.
2. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report.
3. Assess and prepare a report on the grievance redressal mechanism of the industrial unit.

References:

1. Malik, P. L. (2018). Handbook of Labour and Industrial Law. Lucknow, Uttar Pradesh: Eastern Book Company.
2. Monappa, A., Nambudiri, R., & Selvaraj, P. (2012). Industrial Relations and Labour Laws. New Delhi: Tata
3. McGraw Hill Education.
4. Padhi, P. K. (2012). Industrial Relations and Labour Law. New Delhi: PHI Learning.
5. Sharma, J. P. (2018). Simplified Approach to Labour Laws. Bhilai, Chhattisgarh: Bharat Law House.
6. Srivastava, S. C. (2012). Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House.
7. Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.

Note: Latest edition of the textbooks should be used.

COM-D-313E – ENTREPRENEURSHIP DEVELOPMENT (DSE – E1)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.*

Course Outcome: *After completion of the course, students will be able to discern distinct entrepreneurial traits; identify the parameters to assess opportunities and constraints for new business ideas; develop a business idea by adopting systematic process; design strategies for successful implementation of ideas; and create a business plan.*

Module – 01: **Introduction:** Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Module – 02: **Entrepreneurship in India:** Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

Module – 03: **Entrepreneurship Ecosystem:** Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.



Module – 04: **Sources of business ideas and tests of feasibility:** Significance of writing the business plan/ project proposal including feasibility analysis; Contents of businessplan/ 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, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Module – 05: **Mobilizing Resources:** Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:


The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for start-up.

References:

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
3. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.

Note: Learners are advised to use latest edition of text books.


05/7/2021
Head of Department (Department of Commerce)
Dr. Jyoti Chavhan
J. Chavhan (Head & Coord.)
Rajawade Sanshodhan Mandal
Pune-411 004, Maharashtra (A.P.)

COM-D-314E – PROJECT MANAGEMENT(DSE – E2)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks


Course Objective: *The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.*

Course Outcome: *After completion of the course, students will be able to explain the concept and attributes of projects, project management system, process and its principles; perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project; develop schedule for a specific project and its appraisal using various techniques; calculate project duration and assess project cost; evaluate project management in terms of risk and performance.*

Module – 01: **Introduction:** Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

Module – 02: **Project Preparation and Budgeting:** Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Module – 03: **Project Scheduling and Appraisal:** Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.


05/7/2021
11th semester (B.Com.)
Project Management

Module – 04: **Project Planning Techniques:** Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

Module – 05: **Project Risk and Performance Assessment:** Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	
Module – 02	25%	✓	✓
Module – 03	20%	✓	✓
Module – 04	25%	✓	✓
Module – 05	20%	✓	

Practical Exercises:


The learners are required to:

1. Identify the project running in the local area and list the activities required for project completion;
2. Develop time estimates for various activities;
3. Identify the critical activities of the project using CPM technique;
4. Find out the delays in the activities, if any, and their impact on cost and project completion.

Suggested Readings:

1. Chandra. P. (2019). Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw Hill.
2. Gido, J., & Clements, J. P. (2015). Project Management. New Delhi: Cengage Learning Pvt. Ltd.
3. Gray, C. F., Larson, E. W., & Desai, G. V. (2014). Project Management: The Managerial Process. New Delhi: Tata McGraw Hill.
4. Khatua, S. (2011). Project Management and Appraisal. Oxford: Oxford Press University.

Note: Learners are advised to use latest edition of text books.


05/7/2021
Vigneshwar (Assistant Professor)
J. Registrar (Acad. & Cont.)
Bharati Vasthika University

COM-D-313F – BANKING & INSURANCE(DSE-F1)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

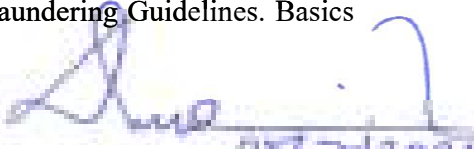
Total Marks: 100 Marks

Course Objective: *The course aims to impart knowledge about the basic principles of the banking and insurance.*

Course Outcome: *After completion of the course, students will be able to explain the meaning, scope and functions of banking along with legal framework; assess the operations of banking and its services; evaluate the lending operations of banks and identify causes of NPA in banks; explain the concept of insurance and its principles; and explain types of insurance and regulatory framework of insurance*

Module – 01: **Banking Business:** Definition and function of banks, need for banks; legal framework; structure, organisation and working of banks, need for proper regulation and supervision; banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

Module – 02: **Banking Operations:** Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines. Basics of Negotiable Instruments


05/7/2021
Sign. Professor (Subject: Banking & Insurance)
Dr. S. S. Srinivasan

Module – 03: **Loans and Advances:** Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III, and Basel: Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements, Non-performing assets in Indian Banking system- issues and resolution

Module – 04: **Insurance Business:** Basic concept of Risk-kinds of Business Risks; Insurance Business: concept, characteristics, functions; Fundamental principles- Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation. Reinsurance and Coinsurance: features, objectives, methods; Bancassurance: features and merits.

Module – 05: **Life and Non-Life Insurance:** Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Mis-Selling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Claims and Settlement Procedure; Regulatory Framework of Insurance: IRDA Act, 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	
Module – 03	20%	✓	✓
Module – 04	20%	✓	
Module – 05	20%	✓	✓

Practical Exercises:

The learners are required to:

1. Describe the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience.
2. Practice online account opening, E-banking operations, and UPI transfers.
3. Analyze the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets.
4. Prepare the documents of a hypothetical insurance claim.
5. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency.

References:

1. Agarwal, O. P. (2011). Banking and Insurance. New Delhi: Himalaya Publishing.

2. Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. Pearson Education.
3. Gupta, P. K. (2011). Insurance and Risk Management. Himalaya Publishing.
4. Mishra, M. N., & Mishra, S. B. Insurance Principles and Practice. S. Chand.
5. Suneja, H.R. (2019). Practical and Law of Banking.: Himalaya Publishing House.
6. Vaughan, E. J., & Vaughan, T. M. Fundamentals of Risk and Insurance. Wiley.

Note: Learners are advised to use latest edition of text books.

COM-D-314F – PRINCIPLE AND PRACTICE OF INSURANCE (DSE-F2)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

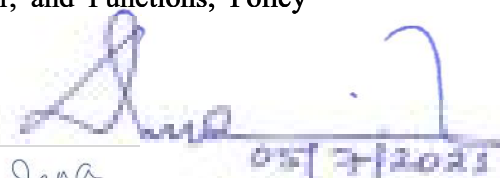
Total Marks: 100 Marks

Course Objective: *The course aims at imparting basic knowledge about the insurance and Indian insurance Industry.*

Course Outcome: *After completion of the course, students will be able to understand the different phases of the development of insurance in India; have basic knowledge about different aspects of insurance; identify the role of different insurance legislations in Indian insurance industry; have an in-depth understanding about the Indian insurance industry; and observe the emerging issues in Indian insurance industry.*

Module – 01: **Evolution of Insurance:** History of Development of Indian Insurance Industry; Nationalization of Insurance Sector in India-Reasons, Goals, Benefits, Drawbacks, Critical Analysis; Privatization of Insurance Sector in India-Causes, Objectives, Rationale, Implications, Critical Analysis, & Way Forward; & Malhotra Committee & Mukherjee Committee-Objectives and recommendations.

Module – 02: **Basics of Insurance:** Risk- Concept, Types, Evaluation and Prediction, Management; Insurance-Meaning, Concept, Definitions, Classification, Objectives, & Advantages; Elements and Parties of Insurance Contract; Insurance Terminologies-Reinsurance, Coinsurance, Assignment, Lapse, Revival, Riders, Endowment, Annuity, Underwriting, Actuary, Premium, Surrender, Foreclosure, Nomination, Beneficiary, Claim; Life Insurance Policies-Types, Objectives, & Features; Non-Life Insurance Policies-Objectives & Features; Group Insurance and Joint Insurance; Insurance versus Assurance; IRDA-Composition, Role, Power, and Functions; Policy Servicing and Claim Servicing.


05/7/2023

Module – 03: **Indian Insurance Legislations:** Insurance Act, 1938; The Life Insurance Corporation Act, 1956; General Insurance Business (Nationalization) Act, 1972; Insurance Regulatory and Development Authority Act, 1999-Salient Features & Provisions

Module – 04: **Indian Insurance Industry:** Private Sector Life Insurance Companies, Public Sector Life Insurance Companies, Private Sector General Insurance Companies, Public Sector General Insurance Companies, Standalone Health Insurance Companies in India; & Specialized Insurance Companies in India.

Module – 05: **Emerging Issues:** Insurance Penetration, Insurance Density, Rural Insurance, Social Insurance, Micro Insurance, Health Insurance, Bancassurance, Reinsurance, Liability Insurance, Personalized Insurance & Customized Insurance Offerings; Customer Grievance Redressal; Insurance Ombudsman; Digital Marketing of Insurance Products; & Foreign Direct Investment [FDI] in Indian Insurance Industry.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	

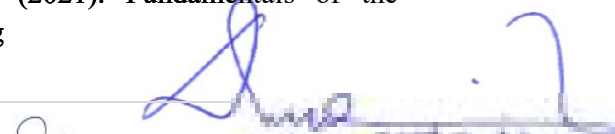
Practical Exercises:

Learners are required to:

1. Describe the rational and objectives of the nationalisation and privatization of insurance sector.
2. Analyse the different types of life insurance and non-life insurance policies.
3. Develop sound understanding about Indian Insurance Legislations.
4. Identify public and private sector life insurance and non-life insurance companies in India.
5. State the emerging issues of Indian Insurance Industry.

References:


1. Dayal, Hargovind. (2017). The Fundamentals of Insurance - Theories, Principles and Practices. Notion Press
2. Dayal, Hargovind. (2017). The Fundamentals of Insurance. Notion Press
3. Gupta, P.K. (2017). Fundamentals of Insurance. Himalaya Publishing
4. Hansell, D.S. (2019). Elements of Insurance. Mcdonald & Evans
5. Maggioni, Massimiliano, & Turchetti, Giuseppe. (2021). Fundamentals of the Insurance Business. Springer International Publishing



6. Murthy, R. (2016). Elements of Insurance. Margham Publication

Note: Learners are advised to use the latest edition of text books.

SEMESTER -VI


05/7/2021
राष्ट्रीय प्रशासन (वैधानिक एवं वित्तीय)
राष्ट्रीय राजस्व विभाग
A. Prasad (H.O. & Cont.)
Rajiv Gandhi University
Muzaffarpur, (Bihar) (A.P.)

COM-C-321 – HUMAN RESOURCE MANAGEMENT (CORE – 13)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

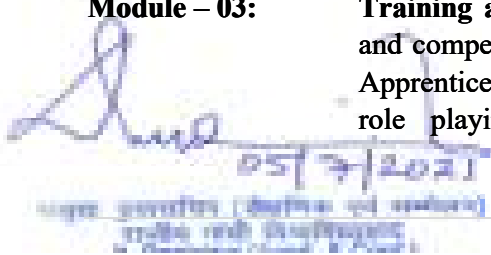
Course Objective: *To acquaint the students with the techniques and principles to manage human resources of an organisation.*

Course Outcome: *After completion of the course, students will be able to develop necessary skills to prepare an HR policy to enable the employees attain work life balance; prepare a Human Resource Plan, report on job analysis and organize an induction programme in an organisation; to have an understanding and use of different kinds of training and development strategies in real life scenarios; organize counselling sessions for employees in an organisation and design incentive schemes; and create HR policies related to grievance redressal, employee health, safety, welfare and their social security..*

Module – 01: **Introduction to Human Resource Management:** Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, Work life balance.

Module – 02: **Acquisition of Human Resource:** Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

Module – 03: **Training and Development:** Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, Inbasket management games,


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Principal, [Institution Name]

conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing.

Module – 04: Performance Appraisal and Compensation Management: Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Module - 05: Maintenance of employees and Emerging Horizons of HRM: Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercise:

Students are required to:

1. Participate in simulation activity on Work-Life Balance & prepare analysis report.
2. Draft an HR policy to combat work life issues assuming as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in an organisation and present the report
5. Design an induction programme and perform role play for select organisations.
6. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
7. Participate in role play on employee counselling.
8. Draft incentive schemes for different job roles in their organisation.
9. Draft a policy on grievance redressal to be implemented in a select organisation.
10. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.

Suggested Readings:

1. Satrapi, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.

2. Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co.
3. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
4. Decenzo, D A, & Robbins, S P. Fundamentals of Human Resource Management. Wiley
5. Dessler, G., & Varkkey, B. (2011). Human Resource Management. Pearson.
6. Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. Pearson.
7. French, W. L. (1994). Human Resource Management. Boston: Houghton Mifflin.
8. Rao, V. S. P. (2002). Human Resource Management: Text & Cases. Excel Books.

Note: Students are advised to use latest edition of text books.

COM-C-322 – GOODS & SERVICES TAX (GST) AND CUSTOMS LAW(CORE – 14)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.*

Course Outcome: *After completion of the course, students will be able to Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST; describe the provisions relating to levy of GST; identify exemptions for different types of goods and services and examine the various provisions of input tax credit; analyze provisions regarding penalties and interest and to prepare and file GST return on-line; and understand the significant provisions of the customs law..*

Module – 01: **Basic Concepts:** Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

Module – 02: **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.

Module – 03: **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.

Module – 04: **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 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.

Module – 05: **Customs Law:** Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	
Module – 04	25%	✓	✓
Module – 05	20%	✓	✓

Practical Exercise:

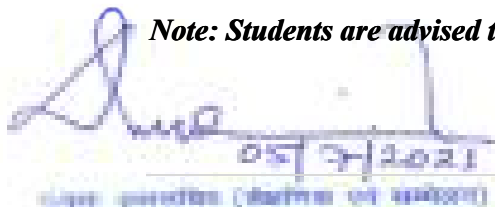
Students are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on payment of tax and interest, if any, for hypothetical firm.

References:

1. Singhanian, V. K., & Singhanian, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
2. Singhanian, V. K., & Singhanian, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
3. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
4. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

Note: Students are advised to use latest edition of text books.


05/07/2021
V. K. Singhania (Chairman of Examinations)

COM-D-323A – MANAGEMENT ACCOUNTING (DSE– A3)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

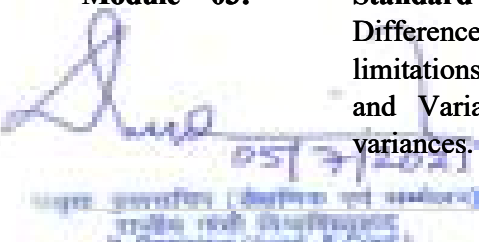
Course Objective: *The course aims to impart the students, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.*

Course Outcome: *After completion of the course, students will be able to describe the concept of management accounting; prepare various budgets and to measure the performance of the business firm applying budgetary control measures; compute standard costs and analyse production cost preparing variance report; analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break- Even technique; use spreadsheets and Expert System for managerial decision making; and analyse the role of ERP in Business Decision Making.*

Module – 01: **Introduction:** Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.

Module – 02: **Budget and Budgetary Control:** Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.

Module – 03: **Standard Costing:** Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.



Module – 04: **Marginal Costing:** Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety. Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.

Module – 05: **Software Based Managerial Decision Making:** Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making. (There shall be at least 10 Lab. Practical exercises)

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	
Module – 02	25%	✓	✓
Module – 03	25%	✓	✓
Module – 04	30%	✓	✓
Module – 05	10%	✓	✓

Practical Exercise:

The students are required to:

1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, learner association, college and also purchase/production/sales budget for a small factory. They shall also prepare time budget for specific job or function.
2. Compute Break Even Sales for small shops like Grocery (*kirana*) store, pharmacy, etc. by finding out monthly sales volume, variable expenses, and fixed expenses.
3. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
4. Apply standard costing in factories/industries available in the locality.
5. Analyze and interpret case studies on unit 4.


References:

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). Introduction to Management Accounting. New Jersey: Pearson Prentice Hall.
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). Management Accounting Information for Decision-Making and Strategy Execution. London: Pearson Education.
3. Singh, S. (2016). Management Accounting. New Delhi: PHI Learning.
4. Goel, R. (2013). Management Accounting. Delhi: International Book House Pvt. Ltd.

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 Vice-Chancellor (Academic & Research)
 At: Bangalore (Campus - B-100)
 Rajarajeshwari University

5. Arora, M. N. (2014). Management Accounting. New Delhi: Himalaya Publishing House Pvt. Ltd.
6. Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. New Delhi: Mahavir Publications.
7. Singh, S. K., & Gupta, L. (2010). Management Accounting–Theory and Practice. New Delhi: Pinnacle Publishing House. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Mc-Graw Hill.
8. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). Managerial Decision Modelling with Spreadsheet. London: Pearson Education.
9. George E. M. (2000). Management Decision Making: Spreadsheet Modelling, Analysis, and Application, Cambridge: Cambridge University Press.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Students are advised to use latest edition of text books.


05/7/2021
विश्व ज्ञानपीठ (विश्वविद्यालय का संकेत)
विश्व ज्ञानपीठ (विश्वविद्यालय का संकेत)
J. Maheshwari (Principles of Account)
Bach. Commerce (Intermediate)

COM-D-323B – AUDITING(DSE– B3)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.*

Course Outcome: *After completion of the course, students will be able to analyse and interpret the qualitative features of information provided in the Financial Statements of a company; analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company; compute and analyse accounting ratios of a company; conduct fund flow and working capital analysis; and conduct cash flow analysis using cash flow reporting software.*

Module – 01: **Auditing Concepts & Audit Documentation and Audit Evidence:** Audit Concepts: Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work; Automated Environment: Audit in an automated environment; Key features of automated environment; Audit approach; Audit Documentation and Audit Evidence- Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.

Module – 02: **Internal Control, Internal Check, and Audit Sampling:** Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control;

Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.

Module – 03: **Vouching and Verification:** Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities.

Module – 04: **Audit of Companies:** Audit of Limited Companies under the Companies Act, 2013: Qualifications & disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.

Module – 05: **Special Areas of Audit:** Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking Companies, Insurance Companies and Not for profit organisations like educational institutions, club, charitable organisation.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	
Module – 05	20%	✓	

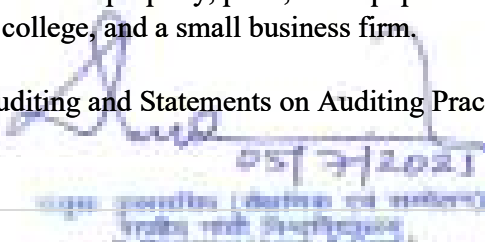
Practical exercises:

The students are required to:

1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution.
2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
4. Perform internal control under computerized audit environment using Audit Expert Systems.
5. Perform vouching of cash book of college/learner functions, small business firms, club etc. to gain a practical knowledge.
6. Collect audit evidence for verification of property, plant, and equipment.
7. Perform dummy audit of a club, college, and a small business firm.

Note:

1. Where necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred.


05/7/2021
V. S. Srinivasan (Director of Studies)
Faculty of Commerce

2. students shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

References:

1. Ainapure, V., & Ainapure, M. (2009). Auditing & Assurance. Delhi: PHI Learning.
2. Aruna, J. (2016). Auditing. Delhi: Taxmann Publication.
3. Kumar, R., & Sharma, V. (2015). Auditing Principles & Practice. PHI Learning.
4. Garg, P. (2019). Auditing & Assurance. Delhi: Taxmann Publication.
5. Singh A. K., & Gupta, L. (2011). Auditing Theory and Practice. Galgotia Publishing
6. Kamal, G. (1987). Contemporary Auditing. Delhi: Tata Mcgraw Hill.
7. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). A Hand book on Practical Auditing. New Delhi: S. Chand Publishing.

Note: Students are advised to use latest edition of text books.


05/7/2021
राष्ट्रीय उद्यमशीलता (प्रौद्योगिकी एवं उद्यमिता)

COM-D-323C – ADVANCED MARKETING MANAGEMENT (DSE – C3)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

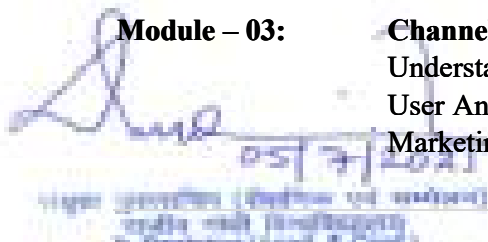
Course Objective: *This course seeks to familiarize the students with the advanced marketing concepts with respect to retail marketing / rural marketing, channel strategies and marketing mix and Integrated Marketing Communication in the contemporary marketing world.*

Course Outcome: *After completion of the course, students will be able to explain the concept of retail marketing / rural marketing and their related features and formats; explain Channel Strategies and Marketing Mix in India; discuss the; and analyse the trends shaping modern marketing.*

Module – 01: **Retail Marketing:** Retail marketing- Definition, features, significance and challenges; Retail formats; Multichannel Retailing; Customer Buying Behaviour; Retail Market Strategy; Retail Locations; Retail Site Location; Information Systems and Supply Chain Management; Customer Relationship Management in retail.

Module – 02: **Rural Marketing:** Rural Marketing: Definition, Features, Importance, Opportunities and Challenges; Profile of the Rural Market; Rural Consumer; Researching Rural Markets; Value Offering - Communicating in the Rural Market LandSEapeCommunication: Language and Culture, Communication Strategy, Issues and Approaches in Media, Retailer as a Route to the Rural Market, Haats, Melas and Mobile Traders; Access to the Rural Consumer: Emerging Channels; Competitive Strategy for Rural Markets.

Module – 03: **Channel Strategies and Marketing Mix in a Connected World:** Understanding Channel Strategies; Designing Channel Strategies; End-User Analysis: Segmenting and Targeting; Channel Analysis: Auditing Marketing Channels, Make-or-Buy Channel Analysis, Designing

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Channel Structures and Strategies, Channel Structures and Strategies, Retailing Structures and Strategies, Wholesaling Structures and Strategies, Franchising Structures and Strategies; Emerging Channel Structures and Strategies, Power and conflict.

Module – 04: **Integrated Marketing Communication (IMC):** Role of IMC in Marketing Process; Drivers of IMC technology Branding and globalisation; Stages of development of IMC, The IMC Tools- Advertising, Sales Promotion, Personal Selling, Publicity & Public Relations and Direct Marketing; Traditional Communications- Emerging issues and challenges, Overcome the Barriers to IMC.

Module – 05: **Trends Shaping Modern Marketing:** Moving From Traditional to Digital Value Creation and Value Co Creation, Human Centric Brands, Content Marketing, Omni-channel Marketing, Engagement Marketing, Emerging markets, Market Entrepreneurs, Environmental sustainability.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:

1. Analyze the impact of various trends and features in the context of retail marketing and rural marketing.
2. Analyze the marketing mix strategy of a durable and non-durable product in the competitive markets.
3. Select any product and analyze and develop the Integrated Marketing Communication Channel and process undertaken.

References:

1. Michael Levy, Barton A. Weitz Retailing Management Eighth Edition, Mc Graw Hill
2. Sanal Kumar Velayudhan Rural Marketing Targeting the Non-urban Consumer Second Edition
3. Robert W. Palmatier, Louis W. Stern, Adel I. El-Ansary Marketing Channel Strategy Pearson
4. Don Schultz, Heidi Schultz IMC—The Next Generation McGraw Hill



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COM-D-323D – BUSINESS ETHICS AND HUMAN VALUES (DSE – D3)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

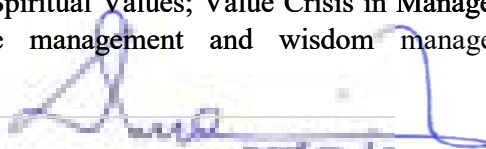
Course Objective: *The course aims to develop in students an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.*

Course Outcome: *After completion of the course, students will be able to design code of ethics for an organisation; discuss ethical performance of an organisation; describe and distinguish between various types of values; discuss issues related to whistle blowing and other moral issues; and measure the level of participation of select companies/organisations related to social responsibility.*

Module – 01: **Introduction:** Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision- Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.

Module – 02: **Business Ethics Management:** Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical Behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.

Module – 03: **Human Values:** Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management,



wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

Module – 04: **Moral Issues in Business:** Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

Module – 05: **Corporate Social Responsibility (CSR):** Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO26000 Social Responsibility- definition, principles, scope, benefits, certification.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	✓
Module – 02	15%	✓	✓
Module – 03	20%	✓	✓
Module – 04	25%	✓	✓
Module – 05	20%	✓	✓

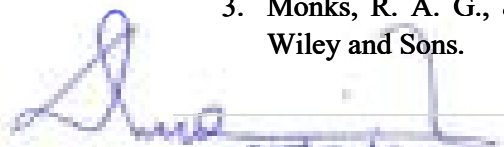
Practical Exercises:

The students are required to:

1. Participate in discussion of decision-making situations by presenting scenarios;
2. Design code of ethics for a selected organisation.
3. Assess ethical performance of a selected organisation.
4. Prepare a questionnaire to measure the importance of different types of values.
5. Analyze, interpret and present key learnings of the case study on Whistle Blowing-Infosys Case.
6. Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility.

References:

1. Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
2. Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
3. Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.



4. Sherlekar, S. A. (2009). Ethics in Management. New Delhi: Himalaya Publishing House.
5. Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.

Note: Students are advised to use latest edition of text books.

COM-D-323E – BUSINESS INCUBATION(DSE-E3)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to familiarize the learners with development of business incubators and its management.*

Course Outcome: *After completion of the course, students will be able to explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts; describe the process of business incubation, incubator structure and value propositions leading to start-up development; explain about various funding opportunities available to business incubators and understand the funding needs of the incubator; explain about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan; carry management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process; and explain the role of M&E as well as of benchmarking in incubator management.*

Module – 01: **Introduction:** Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.

Module – 02: **Incubation Process:** Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Businessplan structure; Value proposition. Role of business incubation in start-up development.


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Module – 03: **Incubator Business Environment:** Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators

Module – 04: **Planning an Incubator:** Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender's perspective and presenting business plan; Valuation of business plan and elevator pitch.

Module – 05: **Managing Business Incubator:** Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	10%	✓	
Module – 02	15%	✓	✓
Module – 03	15%	✓	✓
Module – 04	30%	✓	✓
Module – 05	30%	✓	✓

Practical Exercises:

The learners are required to:

1. Develop a comparative study of various business incubators in the context of real- life cases.
2. Analyze the case of a start- up and elaborate upon the business incubation process and business plan structure.
3. Identify funding sources for various business incubators on the basis of real-life examples.
4. Develop a business incubator plan and prepare its management plan.

References:

1. Adkins, D. (2002). A Brief History of Business Incubation in the United States. Athens: National Business Incubation Association.
2. Gerl, E. (2000). Brick and Mortar, Renovating or Building a Business Incubation Facility. Athens: National Business Incubation Association.

Note: Learners are advised to use latest edition of text books.



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COM-D-323F – INDIAN BANKING SYSTEM(DSE-F3)

Credit: 06 (5 Lectures + 1 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims at imparting basic knowledge about the bank and Indian banking Industry.*

Course Outcome: *After completion of the course, students will be able to understand the different phases of the development of bank in India; have basic knowledge about different aspects of bank; identify the role of different banking legislations; have an in-depth understanding about the Indian banking industry; and observe the emerging issues in Indian banking industry.*

Module – 01: **Evolution of Indian Banking System:** History of Development of Indian Banking Industry; Nationalization of Banking Sector in India-Reasons, Goals, Benefits, Drawbacks, Critical Analysis; Privatization of Banking Sector in India-Causes, Objectives, Rationale, Implications, Critical Analysis, & Way Forward, Narsimham Committee-I & II, Nachket Mor Committee, P J Nayak Committee-Objectives and Recommendations.

Module – 02: **Banking Business:** Bank- Definitions, Objectives, Functions, & Classification; Bank Accounts-Types, Objectives, & Features; Loan & Advances-Types and Features; Debit Cards and Credit Cards, Retail Banking, Wholesale Banking, International Banking, & Merchant Banking; Collaterals-Meaning & Types; Credit Control Measures; Credit Creation-Meaning, Objectives, and Advantages; Corporate advisory Services; Priority Sector Lending; Project and Infrastructure Finance; Foreign Exchange Dealers' Association of India [FEDAI]; Asset Liability Management [ALM]-Concept & Techniques; Debt-Recovery Tribunal [DRT]-Composition, Power, & Functions.

- Module – 03:** **Indian Banking Legislations:** Reserve Bank of Indian Act, 1934; Indian Banking Regulation Act, 1949; Foreign Exchange Management Act, 1999; The Insolvency and Bankruptcy Code 2016; & SARFAESI (Amendment) act, 2016-Salient Features and Main Provisions.
- Module – 04:** **Indian Banking Industry:** Private Sector Banking Companies; Public Sector Banking Companies; Foreign Banking Companies; Regional Rural Banks; Cooperative Banks; & Non-Scheduled Banks in India, NBFC, MFIs.
- Module – 05:** **Emerging Issues:** Online Banking & Virtual Banking; Crypto Currency; Contactless Transaction and Cashless Transaction; Cyber Security; Non-Performing Assets, Consolidation, Merger and Privatization of Banking Industry; Banks and Demonetisation, Small Payment Banks; Micro Credit; Financial Inclusion; Customer Relationship Management; BASEL Norms; Banking Ombudsman; Monetary Policy Committee.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	

Practical Exercises:

Learners are required to:

1. Describe the rational and objectives of the nationalisation and privatization of banking sector.
2. Discuss credit control measures, credit creation, and collaterals.
3. Develop sound understanding about Indian banking Legislations.
4. Go through and review different types of banking institutions in India.
5. State the emerging issues of Indian banking Industry.

References:

1. Fischer, James. (2009). Banking Basics. Mason Crest Publisher
2. Indian Institute of Banking and Finance. (2015). Basics of Banking. Taxman Publication
3. Mahajan, Mukund (2017). Fundamentals of Banking (Banking and Finance). Nirali Publications
4. Sangale, Babsaheb, Salev T.N., & Mulani, M.U. (2013). Fundamentals of Banking. Free Book Centre.Net
5. Shankar, Girija, & Datar, Vivek (2019). Banking and Finance-I, Fundamentals of Banking I. Nirali Publication

6. Ushir, D.G., Shinde, D.B., & Shankar, Girija. (2019). Banking and Finance II- Fundamentals of Banking II. Nirali Publication

Note: Learners are advised to use the latest edition of text books.

COM-D-324a – RESEARCH METHODOLOGY AND PROJECT WORK(DSE-4)

Credit: 06 (3 Lectures + 0 Tutorial + 3 Practical)

Total Credit Hour: 50 hours

Internal Assessment: 0 marks

End Semester Examination: 50+35+15 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to inculcate research aptitude among the students and to enable them to prepare project report based on empirical data.*

Course Outcome: *After completion of the course, students will be able to outline the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India; formulate Research Problem and Research Design; determine the sample size in consonance with the research problem and research design; collect and tabulate required primary and secondary data for analysis; and prepare a report on the basis of collected data.*


Module – 01: **Introduction:** Concept, objectives and significance of Research; Approaches and types of Research; Research and Research Methodology; Research Process; Criteria of Good Research; Problems in conducting social science research in India.

Module – 02: **Research Design:** Defining the Research Problem and Research Design; Components, selection and formulation of Research Problem related to economics, commerce and business; meaning and need of Literature Review; Meaning of Research Design, Features of a good research design; types of Research Design.

Module – 03: **Sampling Design:** Meaning of Census and Sample; Meaning, need, significance and principle of sampling; Essentials of a good sampling; Methods of sampling; Determination of sample size.

Module – 04: **Data Collection:** Types of data; Methods of collection of primary data; Collection of Secondary Data; Use of computer and internet in collection of data; limitation of primary and secondary data. Tabulation of data for analysis.


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Module – 05: **Report Writing:** Types of Research Report: Qualities of good report, steps in report writing, format of report, presentation style.

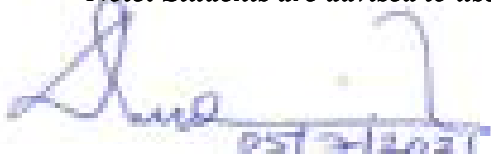
Project Work 50 Marks(35 marks for Report and 15 Marks for Viva Voce)

1. There shall be a supervisor for the students who will guide the students to
 - a. select a topic from the area of commerce and business;
 - b. design the research project,
 - c. collect and analyze data and
 - d. write the report.
2. The number of students to be allotted against one supervisor and the selection of the examiner for the project report will be determined as per the norms of the individual College/ Universities. The supervisor/guide shall allot the project individually to the students or in a group of maximum 5 students.
3. Plagiarism Check is mandatory. “Non-plagiarism certification” will be provided by the student and the supervisor/guide.
4. For the evaluation of project report and viva-voce examination, an expert shall be engaged who shall be a senior teacher, not below the rank of an Associate Professor from a college or university other than the college in which the learner is studying. The average marks awarded by the supervisor and the external expert shall be the final marks awarded for the 50 marks earmarked for project report and viva voce.

References:

1. Madan, P., Paliwal, V., & Bhardwaj, R. (2012). Research Methodology-Methods & Techniques. New Delhi: NewAge International Publishers.
2. Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
3. Borse, M. N. (2012). Research Methodology—Modern, Methods & New Techniques. Jaipur: Shree Niwas Publishers.
4. Rao, K. V. (1994). Research Methodology in Commerce and Management. Noida, Uttar Pradesh: Sterling Publishers Private Limited.
5. Sharma, R. D., & Chahal, H. (2006). Research Methodology in Commerce and Management. New Delhi: Anmol Publications.

Note: Students are advised to use latest edition of text books.


05/7/2021
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COM-D-324b – BUSINESS RESEARCH (DSE-4)

Credit: 06 (4 Lectures + 1 Tutorial + 1 Practical)

Total Credit Hour: 70 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *The course aims to inculcate research aptitude among the students and to enable them to undertake business research.*

Course Outcome: *After completion of the course, students will be able to outline the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India; formulate Research Problem and Research Design; determine the sample size in consonance with the research problem and research design; collect and tabulate required primary and secondary data for analysis; and prepare a report on the basis of collected data.*

Module – 01: **Business Research and Research Design::** Concept, objectives and significance of Business Research; Approaches and types of Business Research; Research and Research Methodology; Research Process; Criteria of Good Research; Problems in conducting Business research in India, Research and Theory Building, Defining the Research Problem and Research Design; Components, selection and formulation of Research Problem; Literature Review; Meaning of Research Design, Features of a good research design; types of Research Design.

Module – 02: **Sampling Design and Data Collection:** Census and Sample; Principle of sampling; Essentials of a good sampling; Methods of sampling: Probability & Non-Probability -Simple Random Sampling, Stratified Random Sampling, Systematic Random Sampling, Cluster Random Sampling, Multi-stage Sampling, Convenience Sampling, Judgment Sampling, Quota Sampling, Snowball Sampling; Sampling Frame, Sample Bias, Sampling & non-sampling errors; Determination of sample size; Types of data; Primary Methods of Data Collection- Schedule, Questionnaire, Case Study & Survey Methods, Collection of Secondary Data; Measurement and Scaling Techniques- Nominal,

Ordinal, Interval and Ratio Scale; Use of computer and internet in collection of data.

Module – 03: **Hypothesis and Hypothesis Testing:** Formulation of Hypotheses, Testing of Hypotheses, Tabulation of data for analysis. Editing, Coding, Classification and Tabulation, Large sample test, Small sample Test, Parametric and Non Parametric Test; Test of Significance – T-test, F-Test, Z-Test, ANOVA, MANOVA, Chi-Square.

Module – 04: **Statistical Analysis:** Univariate Analysis – Measures of Central Tendency; Measures of Dispersion and Skewness; Correlation and Regression Analysis; Multivariate Analysis.

Module – 05: **Report Writing:** Types of Research Report: Qualities of good report, steps in report writing, format of report, presentation style; Plagiarism, Research Ethics.

Module	Weightage of marks	Theory	Practical/ Numerical
Module – 01	15%	✓	✓
Module – 02	20%	✓	✓
Module – 03	25%	✓	✓
Module – 04	25%	✓	✓
Module – 05	15%	✓	✓

Practical Exercises:

Learners are required to:


1. Develop synopsis and research plans of small research projects.
2. Go through and review different types of literature.
3. Discuss research problems, research gap and methodology.
4. Develop plans and organise for data collection.
5. Develop research projects.

References:

1. Chawala, D.& Sondhi, N. Research Methodology-Concept & Cases, Vikas Publication
2. Donald and Cooper (2014), Business Research Methods, The McGraw-Hill.
3. Green, P E, Tull, D S & Albaum, Gerald(1988), Research for Marketing Decisions, Prentice Hall of India Pvt. Ltd.
4. Gupta and Kapoor (2014), Fundamentals of Applied Statistics, Sultan Chand & Sons, ISBN: 978-8180547058.
5. Gupta and Kapoor, Fundamentals of Mathematical Statistics, S. Chand & Sons.
6. Karunakaran D. (2019), Business Research Methods Text and Cases, Himalaya Publishing House, New Delhi.
7. Kothari C. R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques, New Age International Publishers, New Delhi.

8. Krishnaswamy, K N, Sivakumar, A I & Mathirajan, M, Research Methodology, Pearson,
9. Pannerselvam, R, Research Methodology, PHI Pvt. Ltd.
10. Shashi Gupta and R Praneet, Business Research Methods, Kalyani Publishers.

Note: Students are advised to use latest edition of text books.


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