



**ARUNACHAL
UNIVERSITY**
OF STUDIES

State Education & Skill Self-Sponsored University

**CENTRE FOR DISTANCE &
ONLINE EDUCATION**

**PROGRAMME PROJECT REPORT
BACHELOR OF COMMERCE**

**CENTRE FOR DISTANCE & ONLINE
EDUCATION {CDOE}**

Programme Name	:-	Bachelor of Commerce
Eligibility	:-	10+2 or equivalent
Minimum Duration	:-	3 years (6 Semesters)
Maximum Duration	:-	5 years

Programme’s Mission and Objective:

The Bachelor of Commerce degree provides students with a broad foundation in different aspects of Finance, Accounting, Banking, Taxation, & other commercial aspects. Students through this programme gain exposure to a diverse field and prepare them for employment in the field of Finance & Banking sector. Among the distinctive features of a Bachelor of Commerce, degree at AUS is that students will study a variety of business-related skills, resulting in confident, well-rounded graduates. Also helps the student in developing their commercial & financial skills, maintaining accounting books and many more.

Relevance of the Programme with HEI Mission and Goals:

The University is situated in one of the states of the seven sisters it is found that the majority of students are keen to build up their career in the financial & banking sector. Hence, to fulfil the need of local students it becomes a very important initiative to launch this programme. There are many reasons why young students would choose a Bachelor of Commerce degree from AUS. Thanks to our flexible nature, many students can take this programme as a great tool to learn about the competitive employment market. By flexible we also mean to shape students based on their interests where they gain a broad understanding of the fundamental of business to be generated in Arunachal Pradesh.

Nature of Prospective Target Group of Learners:

Commerce has a lot of potential in the state of Arunachal Pradesh. Students opting for commerce after the completion of 10th is a very prominent trend in the state. Moreover, it is purely because of the range of diversity of career opportunities the stream offers bringing them a sense of financial security. Additionally, the curriculum of the programme is designed after understanding the diverse needs of the students of the state. The literacy rate of the state is below the average literacy rate of India. This programme will enable the students to be self-dependent and participate in the development of the state and the country.

Appropriateness of the Programme:

The Bachelor of Commerce degree is designed to provide students with a wide range of managerial skills while building competence in a particular area of business. The University, therefore, plan the degree in a manner to be an addition to their major exposing them to general business principles through courses in accounting, finance, business management, human resources, marketing, and economics. For further development, some programmes also require (business) statistics, (introductory) calculus and information systems.

Expected Outcomes: The career opportunity of a commerce graduate is huge. Due to the diversity prevailing in the industry, there are vast scopes of employability to explore that offers handsome salary package per sector. The biggest outcome of the programme would be making students eligible for opting to become an economist, auditor, accountant, tax consultant, tax auditor, statistician, finance manager, cost accountant, etc as per their choice of career interest.

Instructional Design:

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|----|---|----------------------------------|
| 1. | Title of the Programme | : Bachelor of Commerce |
| 2. | Minimum Duration of the Programme | : 3 Years {6 Semester} |
| 3. | Maximum Duration of the Programme | : 5 Years |
| 4. | Weather Listed in Section (22) of UGC Act | : Yes |
| 5. | Level of the Programme | : UG-I to UG-III |
| 6. | Eligibility | : 10+2/ 10+3 (Any Stream) or eq. |
| 7. | Optional Early Exit Certification | : Not Applicable |
| 8. | Credit Transfer | : Applicable |

8.1 To the Second Year of Programme: For the Candidates who has successfully completed First Year of Programme from a recognized University/ Institution or any other Institution recognized by the Arunachal University of Studies. A student admitted under this system requires submitting fees for Second Year of the Programme along with Credit Transfer fees as prescribed by the University from time to time.

8.2 To the Third Year of Programme: For the Candidates who has successfully completed First & Second Years of Programme from a recognized University/ Institution or any other Institution recognized by the Arunachal University of Studies. A student admitted under this system requires submitting fees for Third Year of the Programme along with Credit Transfer fees as prescribed by the University from time to time.

8.3 The cases where exact title of Programme is different from the aforementioned Programme Title and more than 75% credits earned in previous qualification matches with the Programme Credits then such Credit Transfers are permitted by the Arunachal University of Studies as per 8.1 and 8.2.

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|----|-----------------------------|--------------|
| 9. | Skill Based Credit Transfer | : Applicable |
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9.1 A Candidate who has successfully completed minimum two years of work experience in relevant field or have completed minimum of two years' professional certification from an institution after prescribed qualification for the admission into programme are eligible for Skill Based Credit Transfer. The Skill Based Credit Transfer candidates have to appear in all theory examinations in order to earn minimum Two Years credits of the Programme.

9.2 To the Second Year of Programme: Such Candidates are required to earn mismatched theory, practical and industrial credits of First Year along with Second Year Examinations. A student admitted under this system requires submitting fees for First and Second Year of the Programme along with Skill Based Credit Transfer fees as prescribed by the Arunachal University of Studies from time to time.



- 9.3 To the Third Year of Programme: Such Candidates are required to earn mismatched theory, practical and industrial credits of Second Year along with Third Year Examinations. A student admitted under this system requires submitting fees for Second and Third Year of the Programme along with Skill Based Credit Transfer fees and Lateral Entry Fees/ Credit Transfer Fees (whichever applicable) as prescribed by the Arunachal University of Studies from time to time.
10. Lateral Entry : Not Applicable
11. Division:
The University will award the Divisions to successful candidates in accordance with Section 22 of Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).
12. Grading Scale:
The Grading Scale of the University will be in accordance with Section 23 of Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).
13. Programme Credit Distribution:
The Credit System and Programme Credit Distribution of the University will be in accordance with Section 45 and Section 46 of the First Statutes made under the Arunachal University of Studies Act (No. 9 of 2012).
14. Abbreviations and Formulae for Performance Acknowledgement:
Abbreviations and Formulae for Performance Acknowledgement of the University will be in accordance with Section 25 of the Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).
15. Admission Procedure:
- 15.1 Admission in Master of Arts (English) Annual/ Semester programme of study shall be made on Merit.
- 15.2 Admission cannot, however, be claimed by any candidate as a matter of right. The admission or re-admission of a candidate shall be entirely at the discretion of the University which may refuse to admit any student without assigning any reason there for.
- 15.3 On selection for admission to the programme, the candidate shall, within the time fixed by the Dean/ Director deposit the fees prescribed for the programme. If the candidate fails to deposit fees within the stipulated time, the selection shall automatically stand cancelled. Such a candidate shall not be admitted to the concerned programme unless a fresh order of selection and extension of date for payment of fees is issued.
- 15.4 The candidates other than the domicile of Arunachal Pradesh are required to fulfill the entry criteria as prescribed by the Government of Arunachal Pradesh time to time.
- 15.5 The Foreign Nationals are eligible for the Programme. Applications of foreign nationals nominated by the Government of India under scholarship schemes and self-financing Foreign Nationals shall be entertained for the aforesaid programme. The Foreign Nationals are required to obtain Restricted Permit from the Government of Arunachal Pradesh in addition to other papers required by Govt. of India before coming to Arunachal Pradesh.

16. Attendance:

16.1 Attendance of a newly admitted candidate shall be counted from the date of his/her admission, or date of beginning of classes whichever is later, while in the case of promoted candidates, attendance shall be counted from the date on which respective class begins. However, in case of promotion after declaration of results of supplementary examination (if any), the attendance will be counted from the date of admission in the respective case.

16.2 There shall be an Attendance Monitoring Committee in the Faculty under the Chairmanship of the Dean/ Director.

16.3 The Condonation upto 25% can be considered for the following specific cogent reasons:

- Participation in NCC/NSC/NSS Camps duly supported by certificate.
- Participation in University or College Team Games or Interstate or Inter-University tournaments, duly supported by certificate.
- Participation in Educational Excursions, which form a part of teaching in any subject conducted on working days duly certified by the Dean/ Director.
- University Deputation for Youth Festival duly certified by the Dean/ Director.
- Prolonged illness duly certified by the Medical Officer or any other Registered Medical Practitioner, provided such certificate is submitted to the Dean/ Director.

16.4 Minimum attendance criteria will be decided by Dean/ Director of Concerned Faculty from time to time.

16.5 There shall be no attendance criteria for External Candidates.

17. Programme Fee:

Programme Fee will be displayed on official website of the University from time to time.

18. Examination and Result:

18.1 The Distribution of Continuous Internal Assessment and Term End Examination of the programme will be in accordance with Section 24 of the Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).

18.2 Result will be displayed on the official website of the University. The Statement of Grades will be issued by the Controller of Examination.

18.3 Students can apply for Re-Totaling/ Re-Evaluation on demand as per the procedure in practice from time to time.

18.4 Students designated in Grade F or the students desirous of improving their grades can apply for the same through Backlog/ Improvement examination as per the procedure in practice from time to time.

19. Programme Contents: -

The Total Marks includes Continuous Internal Assessment and End Term Examination. The bifurcation of Continuous Internal Assessment and End Term Examination marks will be in accordance with Section 24 of the Rules and Regulations made under the Arunachal University of Studies Act, 2012 (9 of 2012).



First Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Environmental Studies	6	100
2	Financial Accounting	6	100
3	Business Organisation and Management	5	100
4	English Language	5	100
Total		22	

Second Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Language: Hindi	5	100
2	Business Law	6	100
3	Business Mathematics and Statistics	6	100
4	Principle of Macro Economics	5	100
Total		22	

Third Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Company Law	6	100
2	Income Tax Law and Practice	6	100
3	Advertising	5	100
4	Computer Applications in Business	5	100
Total		22	

Fourth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Business Communication	5	100
2	Corporate Accounting	6	100
3	Cost Accounting	6	100
4	E-Commerce	5	100
Total		22	



Fifth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Human Resource Management	6	100
2	Fundamentals of Financial Management	6	100
3	Entrepreneurship	5	100
4	Principles of Micro Economics	5	100
Total		22	

Sixth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Banking and Insurance	6	100
2	Office Management and Secretarial Practice	6	100
3	Personal Selling and Salesmanship	5	100
4	Indian Economy	5	100
Total		22	

Total No. of Credits of Programme: 132

20. Detailed syllabus: -

First Semester

First Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Environmental Studies	6	100
2	Financial Accounting	6	100
3	Business Organisation and Management	5	100
4	English Language	5	100
Total		22	

Subject Name: ENVIRONMENTAL STUDIES

Unit 1: The Multidisciplinary nature of environmental studies Definition; Scope and importance, Need for public awareness.

Unit 2: Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems



- a) Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dam's benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies.
- f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems:

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession. - Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem:
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

Unit 4: Biodiversity and its Conservation

- a. Introduction-Definition: genetic, species and ecosystem diversity.
- b. Biogeographical classification of India.
- c. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values.
- d. Biodiversity at global, National and local levels.
- e. India as a mega-diversity nation.
- f. Hot-spots of biodiversity.
- g. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.



- h. Endangered and endemic species of India.
- i. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit 5: Environmental Pollution:

- Causes, effects and control measures of: -
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

Unit 6: Social Issues and the Environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust.
- Case studies.
 - Wasteland reclamation.
 - Consumerism and waste products.
 - Environment Protection Act.
 - Air (Prevention and Control of Pollution) Act.
 - Water (Prevention and Control of Pollution) Act.
 - Wildlife Protection Act. - Forest Conservation Act.
 - Issues involved in enforcement of environmental legislation.

- Public awareness.

Unit 7: Human Population and the Environment

- Population growth, variation among nations.
- Population explosion-Family welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of information Technology in Environment and human health.
- Case Studies.

Unit 8: Field Work (Practical)

- Visit to a local area to document environmental assets-river/forest/grassland/hill/mountain.
- Visit to a local polluted Site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.

Subject Name: FINANCIAL ACCOUNTING

Unit 1:

(a) Theoretical Framework

- Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard(Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments

(c) Computerised Accounting Systems



Computerised 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, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

Unit 2:

(a) Business Income

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The 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 of method.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2

(b) Final Accounts

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

Unit 3: Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture

- i) **Accounting for Hire-Purchase** Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.
- ii) **Consignment:** Features, Accounting treatment in the books of the consignor and consignee.
- iii) **Joint Venture:** Accounting procedures: Joint Bank Account, Records Maintained by Coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit 4: Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit 5: Accounting for Dissolution of Partnership Firm

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution



Note:

- 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**
- 2. Any revision of relevant Indian Accounting Standard would become applicable immediately.**
- 3. Examination Scheme for Computerised Accounts – Practical for 20 marks. The practical examination will be for 1 hour.**
- 4. Theory Exam shall carry 80 marks**

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M. C. Shukla, T.S. Grewal and S. C. Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

Subject Name: BUSINESS ORGANISATION AND MANAGEMENT

Unit 1: Foundation of Indian Business

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2: Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3: Management and Organisation



The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Unit V: Functional Areas of Management

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices

Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

Suggested Readings:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.
9. Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGrawHill, New Delhi.
10. Griffin, *Management Principles and Application*, Cengage Learning

Subject Name: ENGLISH LANGUAGE

Unit 1: English Grammar

1. **An Introduction to Part of Speech:** Verb, Tenses, Voice, Direct and Indirect Forms of Speech.
2. Prepositions
3. List of Appropriate Preposition Used
4. Sentence



5. Synthesis of Sentences
6. Transformation of Sentences
7. Syntax
8. Punctuation
9. **Vocabulary:** Antonyms and Synonyms, Similar Words Distinguished, One Word Substitutions, More about words, Idioms & Phrases, Idioms.
10. **Common Error:** Some fundamental Rules for Correction, Sentences with error.
11. Comprehension

Unit 2: Composition

1. Paragraph Writing
2. Letter writing
3. Essay Writing
4. The Essays

Second Semester

Second Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Language: Hindi	5	100
2	Business Law	6	100
3	Business Mathematics and Statistics	6	100
4	Principle of Macro Economics	5	100
Total		22	

Subject Name: LANGUAGE: HINDI

हिन्दी व्याकरण:

हिन्दी भाषा का संक्षिप्त व्याकरण, हिन्दी वर्तनी और वाक्य विन्यास, विराम चिह्न, संधियों और समास संधियों (Joining), पर्यायवाची शब्द, समानार्थी शब्द और उनके प्रयोग, विलोम अथवा विपरीतार्थक शब्द, समोच्चरित शब्दावली, मुहावरे और लोकाक्तियाँ, वाक्यांश या वाक्य के लिए एक शब्द, अपठित, निबन्ध लेखन कला.

निबन्ध लेखन:

1. मदर टेरेसा
2. नेताजी सुभाषचन्द्र बोस
3. सरदार बल्लभभाई पटेल
4. पंडित जवाहरलाल नेहरु
5. राष्ट्रपति महात्मा गांधी
6. वैज्ञानिक डॉ. जगदीशचन्द्र बसु
7. रामनवमी
8. श्रीकृष्ण जन्माष्टमी
9. दशहरा अथवा विजयदशमी
10. जनपर्व होली



11. जगमग जगमग दीप जले, आई दीवाली
12. क्रिसमिस दिवस
13. रमजान ईद
14. आदि कवि वाल्मिकि
15. मेरा प्रिय कवि: गोस्वामी तुलसीदास
16. कृष्ण भक्त महाकवि सूरदास
17. गया वक्त फिर हाथ नहीं आता
18. भारतीय संस्कृति
19. पेड़-पौधे और पर्यावरण
20. समाचार पत्रों का महत्व
21. ग्रीष्म ऋतु
22. कारे-कारे बादल छाए, ये शुभ दिन वर्षों के आए
23. बसंत ऋतु
24. शरद ऋतु
25. बाढ़ का एक दृश्य

Subject Name: BUSINESS LAW

Unit 1: The Indian Contract Act, 1872: General Principles of Contract

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

Unit 2: The Indian Contract Act, 1872: Specific Contracts

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws



A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

Unit 5: The Negotiable Instruments Act 1881

- a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.



9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.

Subject Name: BUSINESS MATHEMATICS AND STATISTICS

Part – A: Business Mathematics

Unit 1: Matrices

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants upto third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of matrices to solution of simple business and economic problems

Unit 2: Differential Calculus

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

Unit 3: Basic Mathematics of Finance

Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates

Part – B: Business Statistics

Unit 1: Uni-variate Analysis

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Unit 2: Bi-variate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation.

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

Unit 3: Time-based Data: Index Numbers and Time-Series Analysis

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Suggested Readings:

1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.



3. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
4. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
5. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
6. J. K. Sharma, *Business Statistics*, Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
8. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
9. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
10. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.

Subject Name: PRINCIPLE OF MACRO ECONOMICS

Unit 1: Introduction

Concepts and variables of macroeconomics, income, expenditure and the circular flow.

Unit 2: National Income Determination

Actual and potential GDP; Aggregate Expenditure – Consumption Function, Investment Function; Equilibrium GDP; Concepts of MPS, APS, MPC, APC. Autonomous Expenditure; The Concepts of Multiplier; National Income Determination in an Open Economy with Government- Fiscal Policy – Impact of Changes in Govt. Expenditure and Taxes, Net Export Function, Net Exports and Equilibrium GDP.

Unit 3: Inflation

Causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment.

Unit 4: Open Economy

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

Unit 5: IS-LM Framework

Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.

Suggested Readings

1. R. G. Lipsey and K. A. Chrystal – *Economics*, Chapters 20 to 28; (Oxford University press).
2. Mankiw N. Gregory, *Macroeconomic*, McMillan Worth Publishers, New York.



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3. Dornbusch Rudiger and Stanley Fisher, *Macroeconomic*, McGraw Hill.
 4. Deepashree, Vanita Agarwal, *“Macro Economics”*, Ane Books Pvt Ltd, New Delhi



Third Semester

Third Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Company Law	6	100
2	Income Tax Law and Practice	6	100
3	Advertising	5	100
4	Computer Applications in Business	5	100
Total		22	

Subject Name: COMPANY LAW

UNIT 1:

Introduction – Administration of Company Law [including National Company Law Tribunal(NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT 2:

Documents – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

UNIT 3:

Management: Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors- Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

UNIT 4:

Dividends, Accounts, Audit– Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

UNIT V:

Winding Up - Concept and modes of Winding Up.

Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle blowing: Concept and Mechanism.

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.



2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Butters worth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, [Sweet & Maxwell](#)
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Subject Name: INCOME TAX LAW AND PRACTICE

Unit 1: Introduction

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4: Computation of Total Income and Tax Liability

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 of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 5: Preparation of Return of Income

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Note:

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of text books and Software may be used.



Suggested readings:

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

Subject Name: ADVERTISING

Unit 1: Introduction

Advertising-meaning, nature and importance of advertising, types and objectives. Audience selection; Setting of advertising budget: determinants and major methods.

Unit 2: Media Decisions

Major media types - their merits and demerits; Advertising through internet and interactive media-Issues and considerations; Factors influencing media choice; media selection, media scheduling.

Unit 3: Message Development

Advertising creativity; Advertising appeals; Advertising copy and elements of print advertisement creativity; Tactics for print advertisement.

Unit 4: Measuring Advertising Effectiveness

Arguments for and against measuring effectiveness; Advertising testing process; Evaluating communication and sales effects; Pre- and Post-testing techniques.

Unit 5: a) Advertising Agency: Role, types and selection of advertising agency; Reasons for evaluating advertising techniques.

b) Social, ethical and legal aspects of advertising in India; Recent developments and Issues in advertisement.

Suggested Readings:

1. Belch and Belch, *Advertising and Promotion*, Tata McGraw Hill Co.
2. Sharma, Kavita, *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
3. Mahajan, J.P., and Ramki, *Advertising and Brand Management*, Ane Books Pvt Ltd, New Delhi.
4. Burnett, Wells, and Moriatty, *Advertising: Principles and Practice*, Pearson Education
5. Terence A. Shimp, *Advertising and Promotion: An IMC Approach*, South Western, Cengage Learning.
6. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

Subject Name: COMPUTER APPLICATIONS IN BUSINESS

Unit 1: Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates, working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

Creating Business Documents using the above facilities

Unit 2: Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications

Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Unit 4: Creating Business Spreadsheet

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangement need to be made in the computer Lab
4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.



Fourth Semester

Fourth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Business Communication	5	100
2	Corporate Accounting	6	100
3	Cost Accounting	6	100
4	E-Commerce	5	100
Total		22	

Subject Name: BUSINESS COMMUNICATION

Unit 1:

Nature of Communication: Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2:

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 3:

Report Writing: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4:

Vocabulary: Words often confused, Words often misspelt, Common errors in English.

Unit 5:

Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Today*, Pearson Education
2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; *Business Communication Making Connections in Digital World*, 11th ed., McGraw Hill Education.
3. Shirley Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH
5. Leena Sen, *Communication Skills*, PHI Learning



Subject Name: CORPORATE ACCOUNTING

Unit 1. Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit 2. Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit 3. Valuation of Goodwill and Valuation of Shares

Concepts and calculation: simple problem only

Unit 4. Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 5. Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

Unit 6. Accounts of Banking Companies

Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)

Unit 7. Cash Flow Statement

Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.

Note:

- 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**
- 2. Any revision of relevant Indian Accounting Standard would become applicable immediately.**

Suggested Readings:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.



7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S. Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

Subject Name: COST ACCOUNTING

Unit 1: Introduction

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

Unit 2: Elements of Cost: Material and Labour

- a. *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
- b. *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 3: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit 4: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Unit 5: Book Keeping in Cost Accounting

Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, ***Cost Accounting: A Managerial Emphasis***, Pearson Education.
2. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
4. Rajiv Goel, *Cost Accounting*. International Book House
5. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
6. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers



7. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
9. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
10. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

Subject Name: E-COMMERCE

Unit 1: Introduction

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), 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 and protecting servers and clients),

Unit 3: IT Act 2000 and Cyber Crimes

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4: E-payment System

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Unit 6: Website designing

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.



Suggested Readings

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

Fifth Semester

Fifth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Human Resource Management	6	100
2	Fundamentals of Financial Management	6	100
3	Entrepreneurship	5	100
4	Principles of Micro Economics	5	100
Total		22	

Subject Name: HUMAN RESOURCE MANAGEMENT

Unit 1: Introduction

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit 2: 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 and induction

Unit 3: Training and Development

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit 4: Performance Appraisal

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation:



concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit 5: Maintenance

Employee health and safety; employee welfare; social security; Employer-Employee relations-an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Patttanayak, *Human Resource Management*, PHI Learning
9. Neeru Kapoor, *Human Resource Management*, Taxmann Publication

Subject Name: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

Unit 2: Investment Decision

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit 3: Financing Decision

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital(WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decisions



Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Joy, O.M. *Introduction to Financial Management*. McGraw Hill Education.
4. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
5. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
6. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education
7. Singh, J.K. *Financial Management- text and Problems*. 2nd Ed. DhanpatRai and Company, Delhi.
8. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
9. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
10. Pandey, I.M. *Financial Management*. Vikas Publications.
11. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

Subject Name: ENTREPRENEURSHIP

Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: entrepreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Concept of business groups 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

Unit 3: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment,



nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Unit 5: Mobilising Resources

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

Subject Name: PRINCIPLES OF MICRO ECONOMICS

Unit 1: Introduction

- (a). **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
- (b). Elasticity of demand and supply.
- (c). Application of demand and supply.

Unit 2: Consumer Theory

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit 3: Production and Cost

- (a). Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.
- (b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.



Unit 4: Market Structure

- (a). **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, the long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
- (b). **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c). **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
 - (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, KusumLata Publishers



Sixth Semester

Sixth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Banking and Insurance	6	100
2	Office Management and Secretarial Practice	6	100
3	Personal Selling and Salesmanship	5	100
4	Indian Economy	5	100
Total		22	

Subject Name: Banking and Insurance

Unit 1: Introduction

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit 2: Cheques and Paying Banker

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit V: Insurance

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S. Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill



6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

Subject Name: Office Management and Secretarial Practice

Unit 1:

Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.

Unit 2:

Mail and Mailing Procedures: Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

Forms and Stationery: Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

Unit 3:

Modern Office Equipment: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

Budget: Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure

Audit: Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

Unit 4:

Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.



Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work,

Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

UNIT 5:

Role of Secretary: Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

Suggested Reading:

1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi.
2. Leffingwell and Robinson: *Text book of Office Management*, Tata McGraw-Hill.
3. Terry, George R: *Office Management and Control*.
4. Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons.
5. Duggal, B: *Office Management and Commercial Correspondence*, Kitab Mahal.

Subject Name: PERSONAL SELLING AND SALESMANSHIP

Unit 1:

Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

Unit- II

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

Unit- III

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

Unit- IV

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

Suggested Readings:

1. *Spiro, Stanton, and Rich, Management of the Sales force*, McGraw Hill.
2. *Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices*, McGraw Hill
3. *Futrell, Charles, Sales Management: Behaviour, Practices and Cases*, The Dryden Press.



4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin
7. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

Subject Name: INDIAN ECONOMY

Unit 1: Basic Issues and features of Indian Economy

Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure

Unit 2: Policy Regimes

- a) The evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

Unit 3: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

Unit 4: Sectoral Trends and Issues

- a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,



Unit 5: Inflation, Unemployment and Labour market

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

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economy*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Uma Kapila (ed), "*Indian Economy since Independence*", Relevant articles.
5. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
6. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP.
7. Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
8. Mankiw, N. Gregory. *Principles of Macroeconomics*. Cengage Learning
9. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education
10. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
11. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
12. Paul A Samuelson, William D Nordhaus, Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education

Procedure for Admission:

Student may collect the information regarding admission through University website or helpdesk number according to their convenience. Student can download the admission form from the University website and send directly through online or offline mode to the University. After scrutinizing the documents and clearance of fees the admission will be confirmed and Registration/ Enrolment number will be issued.

Fees Structure:

Sr.no.	Particular	Fees
1	Course Fees	10,000/-
2	Credit Transfer/ Lateral Entry	1000/-
3	Continuation Fees	1000/-
4	Examination Fees	200/- (Per Paper)
5	Reappear/ Revaluation Fees	300/- (Per Paper)

In case of any scholarship applicable as per the UGC norms or any other statutory body, the admission committee will discuss the same and issue the appropriate decision accordingly.

The Examination will be conducted in Online/ Offline mode. The Evaluation will be done by the Internal Evaluators as well as External Evaluators.

The Result will be declared on the website of Centre for Distance & Online Education. After declaration of result student will be asked to submit re-evaluation form (if any) within 15 days of declaration of result.

Requirement of the Laboratory:

The University is going to use the ICT (Information Communication Technology) for conducting the programme. In case of any programme required practical to be conducted either the same will be performed by applying virtual reality methods or in offline mode at the University campus/ associated colleges. Also, the student will be provided a practical hand book for their help and better understanding.

Every Student would be provided SLM material in printed form. Also, the same will be available online on the University website.

Cost Estimate of the Programme:

The estimated cost would be Rs.3,00,000/- for programme development, delivery and maintenance.

Quality Assurance:

Every year the curriculum of the course will be reviewed and forwarded to the Academic Council with suggestions. The Academic Council will discuss the suggestions and recommended to Board of Management for its approval. The changes in the course curriculum as per the needs and requirements from time to time. The University will help the passed-out students in their placement in different industries through their training and placement cell.