

# BACHELOR OF COMMERCE (HONOURS)

Duration: 36 Months (3 Years) Eligibility: 12th Pass

## COURSE STRUCTURE OF (HONOURS) Ist SEMESTER

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
3HBEL201	<b>Ability Enhancement</b>	English Language and Indian Culture	50	25	8	10	4	15	6	2	-	-	2
3MBFE 101	<b>Ability Enhancement</b>	Fundamental of Entrepreneurship	50	25	8	10	4	15	6	2	-	-	2
3CBCO101	<b>Core Course -1</b>	Financial Accounting	150	75	25	30	12	45	18	5	1	-	6
3CHCO102	<b>Core Course -2</b>	Business Regulatory Framework	150	75	25	30	12	45	18	5	1	-	6
3CBCO103	<b>Generic Elective -1</b>	Micro Economics	150	75	25	30	12	45	18	5	1	-	6
	<b>Grand Total</b>		<b>550</b>	-	-	-	-	-	-			-	<b>22</b>

**Minimum Passing Marks are equivalent to Grade C**

**Major- Term End Theory Exam**

**Minor- Pre University Test**

**Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%**

**L- Lectures T- Tutorials P- Practical**

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Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
3HBHL101	Ability Enhancement	हिन्दी भाषा एवं संरचना	50	25	08	10	04	15	06	2	-	-	2
3CBCA201	Ability Enhancement	Basic Computer & Information Technology	50	25	08	10	04	15	06	2	-	-	2
3CBCO201	Core Course-3	Corporate Law	150	75	25	30	12	45	18	5	1	-	6
3CBCO202	Core Course-4	Business Mathematics	150	75	25	30	12	45	18	5	1	-	6
3CBCO203	Generic Elective-2	Macro Economics	150	75	25	30	12	45	18	5	1	-	6
<b>Practical Group</b>				<b>Term End Practical Exam</b>				<b>Sessional</b>					
	Practical		-	-	-	-	-	-	-	-	-	-	-
<b>Skill Courses</b>								<b>Sessional</b>					
***	Skill Enhancement	Skill Enhancement Elective Course-I	50	-	-	-	-	50	20	1	-	1	2
<b>Grand Total</b>			<b>600</b>	-	-	-	-	-	-				<b>24</b>

Minimum Passing Marks are equivalent to Grade C

Major- Term End Theory / Practical Exam

Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

Skill Elective I – Any other course being offered in this semester as per the list given at the end of course structure.

L- Lectures T- Tutorials P- Practical

**BACHELOR OF COMMERCE (HONOURS)**  
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**COURSE STRUCTURE OF (HONOURS) IIIrd SEMESTER**

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
3HBEL402	<b>Ability Enhancement</b>	English Language and Scientific Temper	50	25	08	10	04	15	06	2	-	-	2
3CBES501	<b>Ability Enhancement</b>	Environmental Studies	50	25	08	10	04	15	06	2	-	-	2
3CBCO301	<b>Core Course-5</b>	Cost Accounting	150	75	25	30	12	45	18	5	1	-	6
3CBCO302	<b>Core Course-6</b>	Management Principles & Application	150	75	25	30	12	45	18	5	1	-	6
3CBCO303	<b>Generic Elective-3</b>	Business Statistics	150	75	25	30	12	45	18	5	1	-	6
<b>Skill Courses</b>								<b>Sessional</b>					
***	<b>Skill Enhancement</b>	Skill Enhancement Elective Course-II	50	-	-	-	-	50	20	1	-	1	2
	<b>Grand Total</b>		<b>600</b>	-	-	-	-	-	-				<b>24</b>

Minimum Passing Marks are equivalent to Grade C

Major- Term End Theory / Practical Exam

Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

Skill Elective II– Any other course being offered in this semester as per the list given at the end of course structure.

L- Lectures T- Tutorials P- Practical

**BACHELOR OF COMMERCE (HONOURS)**  
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**COURSE STRUCTURE OF (HONOURS) IVth SEMESTER**

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
3HBHL302	Ability Enhancement	हिन्दी भाषा संरचना एवं संचार साधन	50	25	08	10	04	15	06	2	-	-	2
3HBEL501	Ability Enhancement	Introduction to Soft Skill & Team Building	50	25	08	10	04	15	06	2	-	-	2
3CBCO401	Core Course-7	Corporate Accounting	150	75	25	30	12	45	18	5	1	-	6
3CBCO402	Core Course-8	Computer Application in Business	150	75	25	30	12	45	18	5	1	-	6
3CBCO403	Generic Elective-4	Indian Economy	150	75	25	30	12	45	18	5	1	-	6
<b>Grand Total</b>			<b>550</b>	-	-	-	-	-	-			-	<b>22</b>

Minimum Passing Marks are equivalent to Grade C

Major- Term End Theory Exam

Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

L- Lectures T- Tutorials P- Practical

# BACHELOR OF COMMERCE (HONOURS)

Duration: 36 Months (3 Years) Eligibility: 12th Pass

## COURSE STRUCTURE OF (HONOURS) Vth SEMESTER

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional ***		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
3CBCO501	<b>Core Course-9</b>	Incom Tax Law & Practice	150	75	25	30	12	45	18	5	1	-	6
3CBCO502	<b>Core Course-10</b>	Auditing and Corporate Governance	150	75	25	30	12	45	18	5	1	-	6
3CBCO503	<b>Core Course-11</b>	Human Resource Management	150	75	25	30	12	45	18	5	1	-	6
3CBCO504	<b>Discipline Specific Elective-1 (Group A)</b>		150	75	25	30	12	45	18	5	1	-	6
3CBCO505	<b>Discipline Specific Elective-2( Group A)</b>		150	75	25	30	12	45	18	5	1	-	6
<b>Practical Group</b>				<b>Term End Practical Exam</b>				<b>Sessional</b>					
	<b>Practical</b>		-	-	-	10	04	15	06	-	-	-	-
<b>Skill Courses</b>								<b>Sessional</b>					
***	<b>Skill Enhancement</b>	Skill Enhancement Elective Course-II	50	-		-		50	20	1	-	1	2
<b>Grand Total</b>			<b>800</b>										<b>32</b>

Minimum Passing Marks are equivalent to Grade C

Major- Term End Theory / Practical Exam

Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

Skill Elective III – Any other course being offered in this semester as per the list given at the end of course structure.

L- Lectures T- Tutorials P- Practical

# BACHELOR OF COMMERCE (HONOURS)

Duration: 36 Months (3 Years) Eligibility: 12th Pass

## COURSE STRUCTURE OF (HONOURS) VIth SEMESTER

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sessional ***		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
3CBCO601	Core Course-12	Goods & Service Tax	150	75	25	30	12	45	18	5	1	-	6
3CBCO602	Core Course-13	Fundamental of Financial Management	150	75	25	30	12	45	18	5	1	-	6
3CBCO603	Core Course-14	Principles of Marketing	150	75	25	30	12	45	18	5	1	-	6
3CBCO604	Discipline Specific Elective -3( Group B)		150	75	25	30	12	45	18	5	1	-	6
3CBCO605	Discipline Specific Elective/ Project/ Dissertation -4 ( Group B)		50	-	-	30	12	45	18	-	2	-	2
<b>Practical Group</b>				<b>Term End Practical Exam</b>				<b>Sessional</b>					
*****	Project/Dessertation	Project & Viva Voce	100	50	17	-	-	50	20	-	-	4	4
<b>Grand Total</b>			<b>750</b>										<b>30</b>

Minimum Passing Marks are equivalent to Grade C

Major- Term End Theory / Practical Exam

Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

Compulsory Project/Dessertation with choice in any Disciplinary specific elective. Compulsory one paper presentation certificate in related discipline.

L- Lectures T- Tutorials P- Practical

<b>Discipline Specific Elective (DSE)</b>		
<b>Group A</b>		
	Discipline Specific Elective/ Project	Corporate Tax Planning
	Discipline Specific Elective/ Project	Banking and Insurance
	Discipline Specific Elective/ Project	Financial Marketing Institutions and Financial Services
	Discipline Specific Elective/ Project	Management Accounting
<b>Discipline Specific Elective (DSE)</b>		
<b>Group B</b>		
	Discipline Specific Elective/ Project	Fundamentals of Investment
	Discipline Specific Elective/ Project	Business Tax Procedure and Management
	Discipline Specific Elective/ Project	International Business
	Discipline Specific Elective/ Project	Business Research Methodology and Project Work

**SKILL ENHANCEMENT ELECTIVE COURSE LIST FOR (HONOURS)  
Non-Technical Stream**

<b>Sl.No.</b>	<b>Course Code No.</b>	<b>Name of the course</b>	<b>Credit distribution</b>
<b>Faculty of Information Technology</b>			
1			2(1+0+1)
2			2(1+0+1)
3			2(1+0+1)
4			2(1+0+1)
5			2(1+0+1)
<b>Faculty of Management</b>			
1			2(1+0+1)
2			2(1+0+1)
3			2(1+0+1)
4			2(1+0+1)
5			2(1+0+1)
<b>Faculty of Commerce</b>			
1			2(1+0+1)
2			2(1+0+1)
3			2(1+0+1)
4			2(1+0+1)
5			2(1+0+1)
<b>Faculty of Science</b>			
1			2(1+0+1)
2			2(1+0+1)
3			2(1+0+1)
4			2(1+0+1)
5			2(1+0+1)
<b>Faculty of Humanities &amp; languages</b>			
1			2(1+0+1)
2			2(1+0+1)
3			2(1+0+1)
4			2(1+0+1)
5			2(1+0+1)
<b>Faculty of Law</b>			
1			2(1+0+1)
2			2(1+0+1)
3			2(1+0+1)
4			2(1+0+1)
5			2(1+0+1)
<b>Faculty of Agriculture</b>			
1			2(1+0+1)
2			2(1+0+1)
3			2(1+0+1)
4			2(1+0+1)
5			2(1+0+1)



**ENGLISH FC I**  
**ENGLISH LANGUAGE & INDIAN CULTURE**  
**COURSE CODE:3HBEL201**

**COURSE OBJECTIVE:**

- To Study the basic concept and Language Skills of English Language.
- Comprehensive study of different kinds of vocabulary in English Language.
- To Study the different era in every story and moods in poems.

**Syllabus:**

**UNIT – I**

- Amalkanti: Narendranath Chakrabarti
- Sita: Toru Dutt
- Tryst with Destiny: Jawaharlala Nehru
- Delhi in 1857: Mirza Ghalib
- Preface to the Mahabharata: C. Rajagopalachari
- Where the Mind is Without Fear: Rabindranath Tagore
- A Song of Kabir: Translated by Tagore
- Satyagraha: M.K. Gandhi
- Toasted English: R.K. Narayan
- The Portrait of a Lady: Khushwant Singh
- Discovering Babasaheb: Ashok Mahadevan

**UNIT – II** Comprehension

**UNIT – III** Composition and Paragraph Writing (Based on expansion of an idea).

**UNIT – IV** Basic Language Skills: Vocabulary – Synonyms, Antonyms, Word Formation, Prefixes and Suffixes, Words likely to be confused and Misused, Words similar in Meaning or Form, Distinction between Similar Expressions, Speech Skill.

**UNIT – V** Basic Language Skills: Grammar and usage – The Tense Forms, Propositions, Determiners and Countable/Uncountable Nouns, Verb, Articles, Adverbs.

**COURSE OUTCOME:**

- Students will be able to understand the basic concept and Language Skills of English Language.
- Students will be able to understand the different use of vocabulary in their sentences.
- Students will be able to understand the varieties of stories on different issues and on different format.

**FUNDAMENTALS OF ENTREPRENEURSHIP**  
**COURSE CODE: 3MBFE101**

**COURSE OBJECTIVE:**

Understanding basic concepts of entrepreneurship and key steps in the elaboration of business ideas, Developing personal creativity and entrepreneurial initiative.

**Syllabus:**

- UNIT – I** Entrepreneurship-Definition, Characteristics and importance, Types and functions of an entrepreneur, merits of a good entrepreneur motivational factors of entrepreneurship.
- UNIT – II** Motivation to achieve targets and establishment of ideas. Setting targets and facing challenges. Resolving problems and creativity. Sequenced planning and guiding capacity, Development of self confidence. Communication skills, Capacity to influence, leadership.
- UNIT – III** Project Report- Evaluation of selected process. Detailed project report - Preparation of main part of project report pointing out necessary and viability. Selecting the form of Organization: Meaning and characteristics of sole Proprietorship, Partnership and cooperative committees, elements affecting selection of a form of an organization. Economic management -Role of banks and financial institutions banking, financial plans, working capital-evaluation and management, Cost and Price determination, Calculation of Profits, keeping of accounts.
- UNIT – IV** Production management - Methods of purchase. Management of movable assets/goods. Quality management. Employee management. Packing. Marketing management Sales and the art of selling. Understanding the market and market policy. Consumer management. Time management.
- UNIT – V** Role of regulatory institutions - district industry centre, pollution control board, food and drug administration, special study of electricity development and municipal corporation. Role of development organizations, khadi & village Commission/ Board, State Finance Corporation, scheduled banks, MP Women's Economics Development Corporation. Self-employment-oriented schemes, Prime Minister's Employment schemes, Golden Jubilee Urban environment scheme, Rani Durgavati Self-Employment scheme, Pt. Deendayal Self-employment scheme. Various grant schemes - Cost-of-Capital grant, interest grant, exemption from entry tax, project report, reimbursement grant, etc. Special incentives for women entrepreneurs, prospects & possibilities. Schemes of Tribal Finance Development Corporation, schemes of Antyavasai Corporation, schemes of Backward Class and Minorities Finance Development Corporation.

**COURSE OUTCOME:**

Understanding basic concepts in the area of entrepreneurship, understanding the stages of the entrepreneurial process, adopting of the key steps in the elaboration of business ideas, Developing personal creativity and entrepreneurial initiative.

## FINANCIAL ACCOUNTING

COURSE CODE: 3CBCO101

### COURSE OBJECTIVE:

The objectives of the subject is to give exposure to the students, about fundamental accounting principles, techniques and their application in the business decision making process .

### Syllabus:

- UNIT - I** Basic Accounting Concepts: Meaning and Scope of Accounting: Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles, Accounting Standard: International accounting Standard only outlines, Accounting standard in India. Accounting Transaction: Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between journal & ledger, Capital & Revenue: Classification of Income & Expenditure and Receipt.
- UNIT - II** Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Computerised Accounting System: 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. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.
- UNIT - III** Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. Revenue recognition; Recognition of expenses. Depreciation, Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Indian accounting Standard : Provisions and Reserves. Accounts of Non-Trading Institutions.
- UNIT - IV** Special Accounting Areas: Branch Accounts : Dependent branch : Debtors system, stock and debtor system; Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.
- UNIT - V** Partnership Accounts : Essential characteristics of partnership; Partnership deed : Final accounts; Adjustments after closing the accounts; Fixed fluctuating capital; Goodwill; AS-10; Joint Life Policy; Change in Profit Sharing Ratio. Reconstitution of a partnership firm-Admission of a partner; Retirement of a partner; Death of a partner; Dissolution of a firm; Accounting Entries; Insolvency of Partnership firm-Modes of Dissolution of a firm; Accounting entries; Insolvency of partners distribution

### COURSE OUTCOME:

After learning this subject student will understand the fundamental principles and techniques of financial accounting so as to use these concepts for effective utilization and maintenance of funds for the betterment of society.

### TEXT BOOK

□ Shukla, S.M. Financial Accounting.

Sahitya Bhawan Publication.

## **REFERENCE BOOKS**

- Ramchandran, N. and Kakani, Ram Kumar (2016),  
Financial Accounting for Management. McGraw Hill Publication. 4th Ed.

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**BUSINESS REGULATORY FRAMEWORK**

COURSE CODE:3CBCO102

**COURSE OBJECTIVE:**

To introduce the students about the various Business Regulations and familiarize them with common issues of relevance.

**Syllabus:**

- UNIT- 1** The Indian Contract Act, 1872: General Principle of Law of Contract Contract – meaning, characteristics and kinds Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements Discharge of a contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts Quasi - contracts
- UNIT- 2** The Indian Contract Act, 1872: Specific Contract Contract of Indemnity and Guarantee Contract of Bailment Contract of Agency
- UNIT- 3** The Negotiable Instruments Act 1881 Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements Crossing of Cheque Bouncing of Cheque
- UNIT- 4** The Sale of Goods Act, 1930 Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties Transfer of ownership in goods including sale by a non-owner Performance of contract of sale Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
- UNIT- 5** Partnership Laws The Partnership Act, 1932 Nature and Characteristics of Partnership Registration of a Partnership Firms Types of Partners Rights and Duties of Partners Implied Authority of a Partner Incoming and outgoing Partners. Mode of Dissolution of Partnership The Limited Liability Partnership Act, 2008 Salient Features of LLP Differences between LLP and Partnership, LLP and Company LLP Agreement, Partners and Designated Partners Incorporation Document Incorporation by Registration Partners and their Relationship

**COURSE OUTCOME:**

The students would be able to deal with the legal aspect of different Business situations.

**TEXT BOOKS**

- शुक्ल एवं सहाय, व्यावसायिक नियमन रूपरेखा, साहित्य भवन प्रकाशन  
□ Varshney, G.K., Business Regulatory Framework, Sahatya Bhawan Publication

**REFERENCE BOOKS**

- Desai T.R. Indian Contract Act., sale of Goods Act and Partnership Act.  
S.C Sarkar & Sons PVT.LTD.
- Kappor N.D. Business Law, Sultan Chand & Sons, New Delhi.
- Business law, Singh & Tiwari SBPD Publication Agra  
2019
- Company law, Kapoor, Sultan Chand & Co.

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**MICRO ECONOMICS**  
COURSE CODE: 3CBCO103

**COURSE OBJECTIVE:**

Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

**Syllabus:**

- UNIT-1** Demand and Consumer Behaviour Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.
- UNIT-2** Production and Cost Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.
- UNIT- 3** Perfect Competition Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.
- UNIT- 4** Monopoly Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.
- UNIT- 5** Imperfect Competition Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

**COURSE OUTCOME:**

The students would be able to apply tools of consumer behaviour and firm theory to business situations.

**TEXT BOOK**

- Micro Economics Mangal ramesh and tanna
- Micro Economics V.C. Sinha, SBPd Publication
- Micro Economics D.N. Dwivedi, Vikas Publication

## REFERENCE BOOK

- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
- N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
- Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
- Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.

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## हिन्दी आधार/पाठ्यक्रम— हिन्दी भाषा और संरचना — 1

### COURSE CODE:3HBHL101

#### पाठ्यक्रम के उद्देश्य:

- विद्यार्थियों में राष्ट्र प्रेम की भावना का विकास करना।
- हिन्दी के समृद्ध साहित्य को नयी पीढ़ी तक पहुँचाना।
- पत्र-लेखन, सार लेखन, भाव पल्लवन एवं साक्षात्कार के कौशल का विकास करना।
- डायरी,संस्मरण, लेखन, पारिभाषिक, शब्दावली, तत्सम, तद्भव, देशज, विदेशी शब्दों इत्यादि के ज्ञान का परिमार्जन करना।

#### पाठ्यक्रम

<b>इकाई—1</b>	<p>भारत बंदना (काव्य) जाग तुझको दूर जाना स्वतंत्रता पुकारती (काव्य) हम अनिकेतन (काव्य) भाषा की महत्ता और उसके विविध रूप भाषा-कौशल</p>	<p>सूर्यकांत त्रिपाठी निराला सुश्री महादेवी वर्मा जयशंकर प्रसाद बालकृष्ण शर्मा नवीन</p>
<b>इकाई—2</b>	<p>करुणा (निबंध) समन्वय की प्रक्रिया (निबंध) बिच्छी बुआ (कहानी) अनुवाद हिन्दी की शब्द-संपदा परिभाषिक शब्दावली</p>	<p>आचार्य रामचन्द्र शुक्ल रामधारी सिंह दिनकर डॉ. लक्ष्मण विष्ट बटरोही परिभाषा प्रकारण महत्व विशेषताएं</p>
<b>इकाई—3</b>	<p>विलायत पहुंच ही गया (आत्मकथांश) अफसर (व्यंग्य) तीर्थयात्रा (कहानी) मकड़ी का जाला (व्यंग्य) वाक्य- संरचना :तत्समए तद्भव देशज विदेशी</p>	<p>महात्मा गांधी शरद जोशी डॉ. मिथिलेश कुमार मिश्र डॉ. रामप्रकाश सक्सेना</p>
<b>इकाई—4</b>	<p>अप्प दीपो भव (वक्तृत्व कला) भारत का सामाजिक व्यक्तित्व (प्रस्तावना) पत्र मैसूर के महाराजा को (पत्र-लेखन) बनी रहेंगी किताबें (आलेख) पत्र-लेखन:महत्व और उसके विविध रूप सड़क पर दौड़ते ईहा मृग (निबंध)</p>	<p>स्वामी श्रद्धानंद जवाहरलाल नेहरू स्वामी विवेकानंद डॉ. सुनीता रानी घोष डॉ. श्यामसुन्दर दुबे</p>
<b>इकाई—5</b>	<p>योग की शक्ति (डायरी) कोश के अखाड़े में कोई पहलवान नहीं उतरता(साक्षात्कार) – नीग्रो सैनिक से भेंट (यात्रा-संस्मरण) यदि बा न होती तो शायद गांधी को यह ऊँचाई न मिलती (साक्षात्कार) कथाकार. सार -लेखनए भाव-पल्लवन साक्षात्कार और कौशल– गिरिराज किशोर से सत्येन्द्र शर्मा</p>	<p>डॉ. हरिवंश राय बच्चन भाषाविद् डॉ. हरिदेव बाहरी से प्रो. त्रिभुवननाथ शुक्ल डॉ. देवेन्द्र सत्यार्थी</p>



## अपेक्षित परिणाम:

- विद्यार्थी भारत भूमि से प्रेम व स्नेह के भावों को बढ़ा सकेंगे।
- विद्यार्थियों की हिन्दी की शब्द संपदा में वृद्धि होगी।
- पत्र-लेखन, सार लेखन, भाव पल्लवन साक्षात्कार के कौशल का विकास होगा।
- डायरी एवं संस्मरण लेखन विद्या का परिमार्जन होगा।
- हिन्दी के समृद्ध साहित्य कोश से लाभान्वित होंगे।

# BASIC COMPUTER & INFORMATION TECHNOLOGY

COURSE CODE: 3CBCA201

## COURSE OBJECTIVE:

To educate students to analyze, design, integrate & manage information systems using information technology.

## Syllabus :

### UNIT- I

INTRODUCTION TO COMPUTER ORGANIZATION –I History of development of Computer system concepts. Characteristics, Capability and limitations. Generation of computer. Types of PC's Desktop. Laptop, Notebook. Workstation & their Characteristics.

### UNIT – II

INTRODUCTION TO COMPUTER ORGANIZATION –II Basic components of a computer system Control Unit, ALU, Input / Output function and Characteristics, memory RAM, ROM, EPROM, PROM.

### UNIT – III

INPUT & OUTPUT DEVICES Input Devices : Keyboard, Mouse, Trackball. Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light pen, Touch Screen. Output Devices: Monitors Characteristics and types of monitor, Video Standard VGA, SVGA, XGA, LCD Screen etc. Printer, Daisy wheel, Dot Matrix, Inkjet, Laser, Line Printer. Plotter, Sound Card and Speakers.

### UNIT – IV

STORAGE DEVICES Storage fundamental primary Vs Secondary. Various Storage Devices magnetic Tape. Cartridge Tape, Data Drives, Hard Drives, Floppy Disks, CD, VCD, CD-R, CD-RW, Zip Drive, DVD, DVD-RW.

### UNIT – V

OPERATING SYSTEM Introduction to operating systems, its functioning and types. Basic commands of dos & Windows operating System.

## Practicals:.

### DOS:

- DOS commands: Internal & External Commands.
- Special batch file: Autoexec, Bar Hard disk setup.

### Windows 98:

- Desktop setting: New folder, rename bin operation, briefcase, and function. Control panel utility.
- Display properties: Screen saver, background settings.

### MS Word:

- Creating file; save, save as HTML, Save as Text, Template, RTF Format.
- Page setup utility: Margin settings, paper size setting, paper source, layout.
- Editing: Cut, past special, undo, redo, find, replace, go to etc.
- View file: page layout, Normal Outline, master document, ruler header, footer, footline, full screen.
- Insert: break, page number, symbol, date & time, auto text, caption file, object, hyperlink, picture etc.
- Format: font, paragraph, bullets & numbering, border & shading, change case, columns.
- Table: Draw label, insert table, cell handling, table auto format, sort formula.

## COURSE OUTCOME:

Student will be able to use computer system easily and they will get knowledge about how to use different type of operating system.

**CORPORATE LAW**  
COURSE CODE: 3CBCO201

**COURSE OBJECTIVE:**

To introduce the students to various Business Regulations and familiarize them with common issues of relevance.

**Syllabus:**

- 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, prospector-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*: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, 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. *Winding Up*: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing: Concept and Mechanism.
- UNIT- 5** Depositories Law The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

**COURSE OUTCOME:**

The students would be able to deal with the legal aspect of different Business situations.

**TEXT BOOK**

- शुक्ल एवं सहाय, व्यावसायिक नियमन रूपरेखा, साहित्य भवन प्रकाशन  
□ Varshney, G.K., Business Regulatory Framework, Sahatya Bhawan Publication

**REFERENCE BOOK**

- MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
- GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
- Anil Kumar, *Corporate Laws*, Indian Book House, Delhi

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**BUSINESS MATHEMATICS**

COURSE CODE:3CBCO202

**COURSE OBJECTIVE:**

The objective is to provide basic knowledge of mathematics and their application to commercial situations.

**Syllabus**

- UNIT - I** Ratio – Gaining, Sacrificing Ratio, Proportion, Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations(having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule,
- UNIT –II** Logarithms and Anti Logarithms - Principles and calculations, Introduction of Calculus, Methods of Differentiation, Partial Derivative. Elementary Matrices- Definition and Calculations, Types of Matrices.
- UNIT -III** 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: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier. Integration: Standard forms. Methods of integration – by substitution, by parts, and by 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 and the Learning Curve
- UNIT- IV** Simultaneous Equations - Meaning, Characteristic Types and calculations. Preparation of Invoice. Percentage, Commission. Simple and compound Interest, Profit and Loss
- UNIT- V** Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

**COURSE OUTCOME:**

the students will be able to understand basic concepts in the areas of business calculus and financial mathematics and to connect acquired Knowledge with practical problems in economic practice.

**TEXT BOOK**

- Business Mathametics Anil Rajput Quality Publication
- Business Mathametics O.P.Gupta Sahitya Bhawan Publication
- Business Mathametics Dr. A Agrawal Virinda Publication

**REFERENCE BOOK**

- Mizrahi and Sullivan. *Mathematics for Business and Social Sciences.* Wiley and Sons.
- Budnick, P. *Applied Mathematics.* McGraw Hill Education.
- R.G.D. Allen, *Mathematical Analysis For Economists*
- Ayres, Frank Jr. *Schaum’s Outlines Series: Theory and Problems of Mathematics of Finance.* McGraw Hill Education.

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# MACRO ECONOMICS

## COURSE CODE: 3CBCO203

### COURSE OBJECTIVE:

The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

### Syllabus:

- UNIT- 1** Introduction concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium
- UNIT- 2** Economy in the short run IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand aggregate supply analysis.
- UNIT-3** 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
- UNIT-4** Open economy 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** Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

### COURSE OUTCOME:

Students would be able to apply the modern tools of macro-economic analysis so as to minimize the adverse impact of macro-economic factors on business.

### TEXT BOOK

- Macro Economics Dr. S.K.Singh, Sahitya Bhawan Publication (Hindi and English)
- Macro Economics Dr. V.C.Sinha, SBPD Publication (Hindi and English)
- Macro Economics Dr. Babita Agrawal ( Hindi)
- Macro Economics M.L. Seth

## **REFERENCE BOOK**

- Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning
- Robert J Gordon, Macroeconomics, Pearson Education
- Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
- Rudiger Dornbusch and Stanley Fischer, Macroeconomics. McGraw-Hill Education.

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## ENTREPRENEURSHIP DEVELOPMENT

### COURSE OBJECTIVE:-

The content will be multidisciplinary with the view to cover a whole range of issues pertaining to entrepreneurship and small scale industry.

### Syllabus:

- UNIT- I Entrepreneur and Entrepreneurship** –Meaning, definition, significance, need, characteristics, qualities, pre- requisites function, types.
- UNIT- II Industries and Business Organization-** Classification of industries, forms of business organization, procedures, lifecycle, motivation, environment factors, problems
- UNIT- III Institutional Assistance-** Infrastructural, information, guidance, training, technical, financial, marketing, quality control
- UNIT- IV Planning and growth-** Project report, feasibility study, factory location, demand analysis, market potential, project cost, working capital requirement, profit and tax planning.
- UNIT- V Govt. support & promotional agencies-** Regulatory institutions, development organization, self- employment- oriented schemes, grant schemes, special incentives for women, and scheme for backward class, govt. & non govt. project

### Practicals:

1. To identify a project and conduct market survey of it.
2. Prepare a project report of yours choice.
3. To collect various formats used in industries/departments or institutions working in the field of entrepreneurship.
4. To collect details of various schemes run by the government for self-employment and entrepreneurship.
5. Develop logical and analytical approach of purchasing the raw material/finished goods.
6. Collect information about market rates, quality and quantity of goods of your choice.
7. Collect information about few small-scale industries situated in city, nearby industrial area.
8. Discuss the problems of small-scale industries.
9. To prepare chart to show various factors affecting entrepreneurship.
10. To prepare case study of successful entrepreneurs.

## **COURSE OUTCOME: -**

After completion of this course the students would be able to understand the relevance of entrepreneurship as a means of management practice in the context of a fast changing organizational structure in a global environment.

**COURSE CODE: SMT 802**

### **Text Books:**

- Udhymita Vikas : U.C Gupta (Kailash Prakashan)
- Udhymita Vikas (H) : Entrepreneurship Development / by Tribhuvannath Shukl Bhopal : Madhya Pradesh Hindi Granth Academy,
- Varshney, G.K. (2010).Fundamental Of Entrepreneurship, SahityaBhawan Publications
- Agrawal and Mishra (2017) Fundamental Of Entrepreneurship, SahityaBhawan Publications.
- Fundamentals of Entrepreneurship by G.K. Varshney Agra Sahitya Bhawan
- Fundamentals of Entrepreneurship (H) by Avnish Kumar Mishra Agra Sahitya Bhawan
- Fundamentals of Entrepreneurship by H. Nandan New Delhi PHI Learning
- Fundamentals of Entrepreneurship and Small Business Management by Vasant Desai Mumbai Himalaya Publishing House
- Fundamentals of Entrepreneurship : Principles, Policies and Programmes by K.K. Patra Mumbai Himalaya Publishing House
- Fundamentals of Entrepreneurship by Sangram Keshari Mohanty New Delhi PHI Learning

### **Reference Books:**

- Entrepreneurial Development: Dr. S.S. Khanka (S. Chand)
- Entrepreneurship Development: D. Acharya (Himalaya Publication House)
- Entrepreneurship: New Venture Creation by David H. Holt New Delhi PHI Learning



**ENGLISH FC II**  
**ENGLISH LANGUAGE & SCIENTIFIC TEMPER**  
**COURSE CODE:3HBEL402**

**COURSE OBJECTIVE:**

- To Study the basic language skills (speaking, listening, reading, and writing) and grammar.
- Comprehensive study of different kinds of letters and applications.
- To study the different kinds of prose and poetry.

**Syllabus:**

**UNIT – I**

- Tina Morris : Tree
- Nissim Ezekiel : Night of the Scorpion
- C.P. Snow : Ramanujan
- Roger Rosenblatt : The Power of WE
- George Orwell : What is Science?
- C.Rajagopalachari : Three Questions
- Desmond Morris : A short extract from the Naked Ape
- A.G. Gardiner : On the rule of the road

**UNIT – II** Comprehension of an unseen passage.

**UNIT – III** Letter Writing : Formal Letters, Informal letters, Applications.

**UNIT – IV** Report Writing.

**UNIT – V** Language Skills Correction of common errors in sentence structure : usage of pronouns, subject/ verb agreement word order, gender; compound nouns, collective nouns, possessives, articles and prepositions. (advanced)

**COURSE OUTCOME:**

- Student will be able to understand correct use of grammar and language skills.
- Student will be familiar with different prose and poetry.
- Student should be able to write analytically in a variety of formats, including essays, report writing and application.

## ENVIRONMENTAL STUDIES

COURSE CODE:3CBES501

### COURSE OBJECTIVE:

Student will be able to become proficient in the natural and physical sciences, as well as to be aware of social and cultural influences upon environmental problems facing society today.

### Syllabus:

- UNIT – 1** Scope and importance of environmental studies. Natural resources: Renewable and renewable resources, Natural resources and associated problems . Forest, Water, Food, energy and land resources.
- UNIT – II** Ecosystems: Definition, concept, structure and functions. Producers, consumers and decomposers of an ecosystem. Energy flow in the ecosystem. Types of ecosystems. Bio-diversity: Definition, classification, threats to biodiversity and its conservation.
- UNIT – III** Environmental pollution: Causes, effects and control of air, water, soil, thermal, noise and marine pollution. Causes, effects and management of soil nuclear hazards. Solid waste management : Causes ,effects and Control measures of urban industrial waste.
- UNIT – IV** The Environment Protection Act, The Air Act, The water Act, The Wildlife Protection. Act and Forest Conservation Act. Woman and child welfare, HIV/AIDS and Role of information technology on environment and human health.
- UNIT – V** Social issues and the environment, unsustainable to sustainable development. Urban problem related to energy, water conservation ,rain water harvesting, watershed management Disaster types and Disaster management, Floods, earthquakes, cyclones and land slides.

### COURSE OUTCOME:

The Environmental Studies minor supplements other majors to facilitate students' understanding of complex environmental issues from a problem-oriented, interdisciplinary perspective.

Enable the student to acquire basic ideas about environment and emerging issues about environment problems.

Aware about the need and importance of Natural Resources.

Develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment.

**COST ACCOUNTING**  
COURSE CODE: 3CBCO301

**COURSE OBJECTIVE:**

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**Syllabus:**

- 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 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 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 overabsorption; 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 Cost Audit- Meaning Importance and Techniques of Cost Audit, Audit Programme.

**COURSE OUTCOME:**

By learning this subject student will develop understanding about the concept of management accounting and costing accounting

**TEXT BOOK**

- S.P. Jain & K.L Narang , Cost Accounting , Sahitya Bhawan Publication
- Sharma Sasi K Gupta, Management Accounting , Sahitya Bhawan Publication

**REFERENCE BOOKS**

- Iyyangar,S.P. Cost Accounting Principles and Practice Sultan Chand, New Delhi
- Cost A/C., Dr. R. N Khandelwal SBPD Publication Agra 2019
- Management A/c, Dr. Jitendra Sonar, SBPD Publication Agra 2019

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# MANAGEMENT PRINCIPLES AND APPLICATION

COURSE CODE:3CBCO302

## COURSE OBJECTIVE:

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices. The objective of this subject is to increase both students knowledge of management & students ability to manage effectively.

## Syllabus:

- UNIT- 1** Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach –Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and valuechain,analysis, Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad.
- UNIT- 2** Functions of Management –Planning – Concept, Nature, Importance, Steps, Limitations, Management by Objectives, Organizing - Concept, Nature, Importance, Principles, Centralization, Decentralization, Organization Structures- Line and Staff Authority, Functional, Matrix, Geographical, New Forms of Organization, Staffing - Concept, Nature, Importance, Steps, Concept of knowledge worker, Directing – Concept, Nature, Importance, Controlling - Concept, Nature, Importance, Process of controlling, Control Techniques, Leadership: Concept, Nature, Importance, Attributes of a leader, developing leaders across the organization, Leadership Grid, Decision making: Concept, Nature, Importance, and Process, Types of decisions, Problems in decision making.
- UNIT-3** Organising Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure
- UNIT-4** Staffing and Leading:- Staffing: Concept of staffing, staffing process Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Hertzberg’s Two-factor Theory, Vroom’s Expectation Theory. Leadership: Concept, Importance, Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.
- UNIT-5** Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in 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.

## TEXT BOOK:

- Principle Of Management : R.C Agarwal (Sahitya Bhawan Publication)
- Principle Of Management : R.N Gupta (S.Chand)
- Principle Of Management : T. Ramaswamy

## REFERENCE BOOK:

- Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
- Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
- George Terry, Principles of Management, Richard D. Irwin
- Newman, Summer, and Gilbert, Management, PHI
- James H. Donnelly, Fundamentals of Management, Pearson Education.
- B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
- Griffin, Management Principles and Application, Cengage Learning

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**BUSINESS STATISTICS**  
COURSE CODE: 3CBCO303

**COURSE OBJECTIVE:**

The objective is to provide basic knowledge of statistics and their application to business situations.

**Syllabus:**

- UNIT-1** 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 Mathematical averages including arithmetic mean, geometric mean and harmonic mean, Properties and applications. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination) Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis
- UNIT-2** Probability and Probability Distributions Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required) Expectation and variance of a random variable. Probability distributions: Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities
- UNIT-3** Simple Correlation and Regression Analysis a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.
- UNIT-4** Index Numbers Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative 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 of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY
- UNIT-5** Time Series Analysis 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. 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 Sampling Concepts, Sampling Distributions and Estimation: Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling) Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

**COURSE OUTCOME:**

Students would be armed with the knowledge of using different statistical tools very much required in the decision making process in any business as well as business Research.

**TEXT BOOK:**

- Business Statistics :Divya Saxena ( Vayu Education India)
- Business Statistics :Dr. Agarwal ( Vrinda Publication)
- Business Statistics :R.P Jain ( S.Chand)
- Business Statistics :Oswal, Sahu, Ramesh Book Depot, Jaipur
- Business Statistics :Gupta B.N.Statistics, Sahitya Bawan, Agra (Hindi & English)
- Business Statistics :Gupta B.N.& Silawat Statistics, S.B.P.D., Agra.

**REFERENCE BOOK:**

- Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management.7th ed., Pearson Education.
- David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
- Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
- Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
- Vohra N. D., Business Statistics, McGraw Hill Education.

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## DATA ENTRY OPERATIONS

### Course Objective:-

- 1 To understand the basic knowledge of computer
- 2 To understand the assembly-level programming
- 3 To understand the input output devices, storage media, and memory

### Syllabus:

#### Theory :

##### UNIT-1

Basics of Computer: Computer Organization, Input and Output Devices, System Software and Application Software, Computer Language, Compiler and Assembler.

Operating System: Elements of Windows XP, Desktop Elements, Locating Files and Folders, Changing System Setting, File Management in Windows, Installation of Software and Hardware.

##### UNIT-2

Basics of Word Processing: Starting Word Program, Word Screen Layout ,Typing Screen Objects, Managing Documents, Protecting and Finding Documents, Printing Documents

Formatting Documents: Working with text, Formatting Text, Formatting Paragraphs, Bulleted and Numbered Lists, Copying and Moving Text, Spelling and Grammar, Page Formatting, Creating Tables, Mail Merge.

##### UNIT-3

Types of document in Mail merge: Creating data Source, Creating Mailing Labels, Creating Mailing Labels, Merging Data into Main Document.

Basics of Spreadsheet: Selecting, Adding and Renaming Worksheets, Modifying a Worksheet, Resizing Rows and Columns, Workbook Protection.

##### UNIT-4

Formatting Worksheets: Formatting Toolbar, Formatting Cells, Formatting Rows and Columns, Formatting Worksheets Using Styles, Protect and Unprotect Worksheets.

Formulas, Functions and Charts: Formulas and Functions, Copying a Formula, Types of Functions, Types of Charts, Auto Shapes and Smart art.

##### UNIT-5

Creating Presentation: Creating Slides, Slide Sorter View, Changing Slide Layouts, Moving Between Slides.

Introduction to Internet: Getting Connected to Internet, Types of Internet Connections, Internet Terminology, Understanding Internet Address, Web Browser and Internet Services.

### Course Outcomes:-

After studying this student will be able to know about terms and concepts of Microsoft suite completely.(like MS-word, power-point-excel sheets, outlook express)

### Practicals



1. To study the features of MS-Office 2007 such as MS-Word, MS-Excel, MS-Power point and MS-Access
2. To create a document using mail merge in MS-Word.
3. To create a document for type the mathematical equation in MS-Word.
4. To create a employees work detail list using MS-Excel
5. To calculate student mark details using MS-Excel.
6. To Import External Data, Sort and Filter using MS-Excel.
7. To create a database using MS-Access.
8. To generate report using MS-Access.
9. To create a presentation text and images with effects using MS-Power point.
10. To create a presentation with effects using animation and sound effects.
11. To create a document using mail merge in MS-Word.

### **Reference Books:**

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## हिन्दी भाषा संवेदना एवं संचार साधन – 2

COURSE CODE : 3HBHL302

### पाठ्यक्रम के उद्देश्य—

- विद्यार्थियों को भारतीय संवेदना, संस्कृति, वैश्विक चेतना से परिचित कराना।
- धर्म, दर्शन, न्याय, नीति,साहित्य की प्राचीन व नवीन मान्यताओं से परिचित करवाना।
- संचार संसाधनों से परिचित करवाना।
- सिनेमा. रंगमंच.संगीत. चित्रकला इत्यादि से परिचित करवाना।

### पाठ्यक्रम:

इकाई – 1

- भारतीय संस्कृति
- भारतीय समाज व्यवस्था
- सभ्यता एव संस्कार
- वैश्विक चेतना
- समन्वयीकरण भारतीय एवं अंतर्राष्ट्रीय संदर्भ में

इकाई—2

- धर्म
- न्याय
- दर्शन
- नीति
- साहित्य

इकाई—3

- संचार संसाधन :संपर्क के नए क्षितिज
- समाचार पत्र
- भारतीय प्रेस परिषद्
- रेडियो
- दूरदर्शन

इकाई—4

- सिनेमा
- रंगमंच
- संगीत
- चित्रण मूर्तिस्थापत्य कला
- शिल्प कला

इकाई—5

- कम्प्यूटर
- दूरभाष सौगात विज्ञान की
- मंत्र :(कहानी) प्रेमचंद
- मातृ भूमि गुप्त शरणमैथिली :(कविता)
- साहित्यकार का दायित्व डॉ. भारती प्रेम .

## अपेक्षित परिणाम:

1. विद्यार्थी आधुनिक संचार संसाधनों के प्रयोग में कुशल हो सकेंगे।
2. भारत की धर्म, दर्शन, नीति, संस्कृति, सभ्यता, संस्कारों इत्यादि के प्रति ज्ञान प्राप्त कर कुशल एवं संवेदनशील नागरिक बन सकेंगे।

# INTRODUCTION TO SOFT SKILL & TEAM BUILDING

COURSE CODE:3HBEL501

## COURSE OBJECTIVES:

By the end of the soft skills training program, the students should be able to:

- Develop effective communication skills (spoken and written).
- Develop effective presentation skills.
- Conduct effective business correspondence and prepare business reports which produce results.
- Become self-confident individuals by mastering inter-personal skills, team management skills, and leadership skills.
- Develop all-round personalities with a mature outlook to function effectively in different circumstances.
- Develop broad career plans, evaluate the employment market, identify the organizations to get good placement, match the job requirements and skill sets.
- Take part effectively in various selection procedures adopted by the recruiters.

## Syllabus:

- UNIT – I** General Introduction of self by students, Importance of the Training sessions, Importance of Presentation Skills, Public Speaking
- Basic English Grammar Vocabulary, Kinds of Sentences, Verb, Adverb, Tenses, Preposition, Conjunction, Formation of Sentences, Sentence Making, Translation
- Communication Skills Communication meaning, Function, Process, Types of communication, Barriers of communication, Guidelines for effective communication, Purpose of Good communication, Importance of right Pronunciation
- UNIT – II** Listening and Writing Skills Importance of effective listening, Importance of effective writing skills, Conversation Practice, Guidelines for Effective writing
- Body Language Gestures, Voice Modulation, Eye Contact, Facial Expression, Posture, Dressing Sense, Attire, Hand, movements, General Etiquette, Mannerism, Smiling Gestures, Confidence building, Exit walk
- Behavioral skills Team Management, Time Management, Stress Management, Decision Making, Positive Thinking Attitude, self actualization, Working style
- UNIT – III** Email Skills Email Etiquette, Email Drafting
- Creating a Resume/ Resume writing tips Format and Content Resume, Fresher's Resume, Helpful Tips For Resume Writing, Things to avoid in Resume
- Group Discussion Introduction “what is GD”, Ability to Influence, Importance of Active Listening, Key Steps to succeed in GD Do’s and Don’ts of GD.

**UNIT – IV** Interview Skills/ Tips Groundwork before the Interview, Greeting Etiquettes, Self Introduction, Tips to answer “questions” Do’s and Don’ts of Interview, Preparing a day before the interview, Things to remember during the Interview.

Telephonic Interview and Video Conferencing Interview Tips Treat the Interview like a face to face Interview, Telephone Etiquette, Flow of Conversation

**UNIT – V** Corporate Etiquette Professional Attitude at work, Punctuality, Meeting etiquettes, Professional Dressing sense, Cordial Relation with Fellow workers

### **COURSE OUTCOME:**

The teaching methods in the soft skills training include lectures, projects, role plays, quizzes, and various other participatory sessions. The emphasis will be on learning by doing.

Since the method of training is experiential and highly interactive, the students imbibe the skills and attributes in a gradual and subtle way over the duration of the program. The students will not only learn the skills and attributes but also internalize them over a period of time.

Internalization ensures that the skills and attributes become part of the students’ nature. Subtle changes are bound to occur in their behavior and outlook, and these will make them more self-assured and confident. Moreover, the behavior changes will be gradual and natural and will not appear artificial or put on. Thus, the changes in them will be genuine and positive.

The Soft Skills training program is a credit course and the evaluation of the students takes place on a continuous basis. Active participation in activities, interest displayed by the students in acquiring the necessary attributes and skills and the commitment shown by them to improve in terms of attitudes are the main criteria for evaluation.

## **CORPORATE ACCOUNTING**

### **COURSE CODE: 3CBCO401**

#### **COURSE OBJECTIVE:**

The objectives of the subject is to give exposure to the students, about fundamental of Corporate accounting principles, techniques and their application in the business decision making process.

#### **Syllabus:**

- UNIT - I** Issue, Forfeiture and Reissue of forfeited shares; Issue of right and bonus share and buy back of share Redemption of Preference Shares. Issue & Redemption of Debentures.
- UNIT - II** Final Accounts of Companies (Excluding calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss.
- UNIT - III** Valuation of Goodwill and Shares, Methods of Valuation. Difference between balance sheet of banking and non banking company: prudential norms. Asset structure of a commercial bank. Non Performing Assets
- UNIT - IV** Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.
- UNIT - V** Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding intercompany holdings and reconstruction scheme)

#### **COURSE OUTCOME:**

After learning this subject student will understand the fundamental principles and techniques of corporate accounting so as to use these concepts for effective business decisions.

#### **TEXT BOOK:**

- Shukla, S.M., Corporate Accounting. Sahity Bhawan Publication, Agra
- Karim Khanuja, Corporate Accounting, SBPD Agra

#### **REFERENCE BOOK:**

- Goyal V.K.,2009, Corporate Accounting , Excel Book Publication
- Ready & Murthy Corporating Accounting, Marghan Publication Chennai
- Ashok Sehgal, Fundamentals of Corporate Accounting, Taxnnan Publication, New Delhi

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# **COMPUTER APPLICATIONS IN BUSINESS**

**COURSE CODE: 3CBCO402**

## **COURSE OUTCOME:**

To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

**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, Autotext; Bullets and numbering, Tabs,

**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 DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers

**UNIT-5** Database Management System Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL.

## **COURSE OUTCOME:**

To provide computer skill and knowledge for commerce students and to enhance the students understands of information technology tools for Business operations.

## **TEXT BOOK:**

- |                                    |                 |
|------------------------------------|-----------------|
| • PC Software for windows by       | R.K. Taxali     |
| • Fundamental pf computers by      | P.K.Sinha       |
| • Web Commerce Tech Addison Wesley | MC Graw Hill    |
| • DBMS                             | Kamal Prakashan |

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**INDIAN ECONOMY**  
**COURSE CODE:3CBCO403**

**COURSE OBJECTIVE:**

The objective of the Subject to prepare the students will be able for a better understanding about Structure of Indian Economy.

**Syllabus:**

- UNIT-1** Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human Development. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. Demographic Constraints: Interaction between population change and economic development.
- UNIT-2** Basic Features of the Indian Economy at Independence Composition of national income and occupational structure, the agrarian scene and industrial structure. financial crisis of India
- UNIT-3** Policy Regimes The evolution of planning and import substituting industrialization. Economic Reforms since 1991. Monetary and Fiscal policies with their implications on economy, Export policies and performance Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,
- UNIT-4** Growth, Development and Structural Change The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework after 1991..
- UNIT-5** Sectoral Trends and Issues 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. 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. 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;

**COURSE OUTCOME:**

After learning this subject student will get the knowledge about all the Indian Economics factors effecting business process and develop so that they could able to take business decisions accordingly.

**TEXT BOOK**

- Pant J.C. and Agrawal, Economics – Sahitya Bhawan Publication, Agra

**REFERENCE BOOKS**

- C.T. Kurien: Planning Poverty and Social Transformation, Allied Publications
- Chopra O.P., Business Economics, New Delhi, Tata Mcgraw Hill.



- Mishra and Puri, Indian Economy, Himalaya Paublishing House
  - IC Dhingra, Indian Economics, Sultan Chand & Sons
  - Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
  - Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP
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## INCOME TAX LAW AND PRACTICE

COURSE CODE: 3CBCO501

### COURSE OBJECTIVE:

This subject provides an introduction and overview of, fundamental concepts of income Tax; include Introduction to Law and Indian Income Tax Act 1961.

### Syllabus:

- 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.

### COURSE OUTCOME:

On successful completion of this subject, students will be able to: understanding of tax, Income from Salary, House Property, Income from Business and Profession, Capital Gains and Income from other Sources etc.

### TEXT BOOK

- Mehrotra, H.C., Income Tax Law & Practices, Sahitya Bhawan Publication, 2016.
- Goods and Services Tax (G.S.T.) Dr. H.C.Mehrotra and Prof. V. P. Agrawal. Sahitya Bhawan publication, Agra

### REFERENCE BOOKS

- Ahuja, Girish., and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Singhaniya, Vinod K. And Minica Singhaniya, Student Guide to Income Tax, Taxmann Publication Pvt. Ltd. New Delhi.
- Journal:- Current Tax Reporter, Jodhpur

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# AUDITING AND CORPORATE GOVERNANCE

COURSE CODE:3CBCO502

## COURSE OBJECTIVE:

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

## Syllabus:

**UNIT-1** Introduction Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

**UNIT-2** Audit of Companies Audit of Limited Companies: Company Auditor- Qualifications and disqualifications Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

**UNIT-3** Special Areas of Audit Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

**UNIT-4** Corporate Governance Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

**UNIT-5** Business Ethics Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement. 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

## COURSE OUTCOME:

At the end of the paper student will have detail knowledge about principles and techniques of audit in accordance with current legal requirement and as per the guidelines of different statutory authorities.

## TEXT BOOK:

- Auditing – R.C. Saxena (Himalaya, Publishing, Bombay)
- Principles of Auditing – Tendon B.N. (S. Chandel & Co. Delhi)
- Auditing Principles and Problems – Sharma T.R. (S/B Agra)
- Jain, Khandelwal – Auditing, R.B.D. Jaipur
- Auditing – Dr. Mehta & Mehta (Sahitya Bhawan Publication)

## **REFERENCE BOOK:**

- Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
  - Aruna Jha, Auditing. Taxmann Publication.
  - A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
  - Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
  - MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
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# **HUMAN RESOURCE MANAGEMENT**

**COURSE CODE: 3CBCO503**

## **COURSE OBJECTIVE:**

To familiarize the students with the different aspects of managing human resources in a organization. and To equip the students with basic knowledge and skills required for the acquisition,development and retention of human resources.

## **Syllabus:**

- 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

## **COURSE OUTCOME:**

This paper can enhance the capability of the students to manage the most important assets of organization i.e. human beings which is much needed to ensure growth of that organization.

## **TEXT BOOK:**

- Text Book on Human Resource Management : Agrawal & Foujdar, Sahitya Bhawan Publication
- Human Resource Management : C.B Manorial ( Himalaya Publication House)
- Human Resource Management : R. C Agarwal (Sahitya Bhawan Publication)
- Human Resource Management : A.A Ansari ( Quality Publication)

**REFERENCE BOOK:**

- Gary Dessler. A Framework for Human Resource Management. Pearson Education.
- DeCenzo, D.A. and S.P. Robbins, Personnel /Human Resource Management, Pearson Education.
- Bohlander and Snell, Principles of Human Resource Management, Cengage Learning

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## Communication Skill & Personality Development

**Objective:** To make the students understand the basics of personality, public speaking, language, Listening, conversation & writing skills, along with the communication process Syllabus

**THEORY –**

**Unit- I:**

Basics of Personality, Do's and Don't's in Personality, Salutations and Greetings, Presenting Yourself, Proper Introduction of Oneself.

**Unit- II:**

Administration- your work style, Overcoming Phobias, Public Speaking, General Etiquettes and Mannerism, Time Management, Attire, Attitude, Self Actualization, Magic of Positive Thinking.

**Unit- III :**

Tips of Preparing CV, Interviews tips.

**Unit-IV:**

Language Skill, Writing Skill, Speaking Skill, Listening Skill, Conversation Practice, Mysticism of Body Language, Basics of Grammar.

**Unit- V :**

Communication- Meaning, Functions, Channels, Process, Barriers and Interpersonal Skills.

**PRACTICAL –**

1. To present self introduction of yours.
2. Mock interview.
3. Group discussions.
4. SWOT analysis of self.
5. Extempore.
6. Debate.
7. Preparation of CV.
8. Role play.
9. Present a speech.
10. Make a power point presentation of communication.

**Reference Books:**

1. Business Communication, Universal Pub. Agra – Dr. Ramesh Mangal
2. English Grammar- Wren & Martin
3. Putting your best foot forward- Lt. Co. (Dr.) Pramod Deogirikar

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**Outcome-** After the completion of this subject the learners will understand the basics of personality, public speaking, language, Listening, conversation & writing skills, along with the communication process.

## GOODS & SERVICES TAX

### COURSE CODE: 3CBCO601

#### COURSE OBJECTIVE:

This Course is designed to develop the basic understanding of the student to understand the Concept of Goods and Services Tax and its computation. It also aims to give insight about the tax regime and registration process.

#### Syllabus:

- UNIT – I** Goods and Service Tax: Introduction, History of GST in world, Tax included in GST, Concept of Dual GST, GST Administration Classification of Goods and Services Under GST, GST on Import and Export, GST Composition Scheme. Pre GST Regime and Constitutional Amendment: Constitutional Amendment, Main Previous Indirect Taxes Central sales Tax, Central Excise duty, Service Tax, Value Added Tax, Custom duty, Drawback of Previous Value added Taxation, Transitional provisions, Anti Profiteering rules 2017, Doctrine of Unjust enrichment, Avoidance of dual control. Custom Law, Intro, History.
- UNIT – II** Important meanings and Definitions: Business, Goods, Service, Person, Government, Capital Goods, Invoice etc. Taxation and Exemption from Tax, Meaning, Time and Expectation of Supply: Meaning of Supply, Essential elements of the formation of supply, Transfer of Possession, Composite and Mixed Supply, Valuation of Supply Valuation Methods. Place of Supply of goods and Services: Difference in Provisions of supply location. Valuation In GST and Payment of Tax: Transaction Value, Taxation Mechanism under GST, Computation of Taxable Value Under GST, Time of Payment of Tax by Supplier, E Ledger, I.T.C. Ledger, CPIN, CIN, E-FPB, TDS, TCS.
- UNIT – III** E - Way Bill System: Meaning, Features, Need, Future of E - Way Bill. E - Commerce, Job work and Input Tax Credit: E - Commerce, E – Commerce Operator, Aggregator, TCS by E - Commerce Operator, GST Payment on Reverse charge, IGST Act: Meaning, Advantage, Features, Interstate Supplies, Export Taxation, Concept of Input Service Distributor in GST: Input Service Distributor, Return Process and Matching of Input Tax credit: Objective of Return, Types, Upload of Challan bill, Need of Annual return and Final return. CGST, SGST, Maintenance and Accounting and Research.
- UNIT – IV** Estimation, Audit and Refund: Starting of Audit, Special Audit, Compulsory B. R. C. Demands and Recovery: Tax recovery and methods. Appeals and Revision: Appeal Provision, Appeal in GST, Time Limit, Advance Ruling: Advance Ruling, demands, Process of receiving decision, to be cancellation of decision, Provisions of appeal against decision, order of rectification of errors.
- UNIT – V** Settlement Commission: Objectives, matters, structure, schedule of settlement application, Powers of Commission. Inspections, Search, Seizure and Arrest: Inspection, Search, seizure, Arrest, search warrant, seizure of things, Process of search, Illegal search, difference between seizure and arrest, ordinary crimes, Summons, Guidelines, Offence, Penalties and Prosecutions: Prescribed crimes, Penalties, Provisions of Penalty, Amount of Penalty, Prosecutions Prosecutable offence, mens-rea, Detention of imprisonment. Frontend Business Process on GST, Rendered Services, Features of GST portal. Registration under GST and Return Filing Migration to ERP- Activate Good & Services Tax (GST) in ERP

#### COURSE OUTCOME:

After learning these subject students will be able to understand the concept of GST and will be able to ascertain the computation of tax and will also be able to register and deal with other GST related Issues.

#### TEXT BOOK

- Mehrotra, H.C., Goods and Services Tax (G.S.T.), Sahitya Bhawan Publication, 2016.



## REFERENCE BOOKS

- |                          |                        |   |
|--------------------------|------------------------|---|
| <input type="checkbox"/> | Basics of GST-         | Nitya Tax Associates. Taxman's<br>Publication                   |
| <input type="checkbox"/> | Goods and Services Tax | Prof. Shripal Saklecha and CA Anit<br>Saklecha. S.P. Publishers |
| <input type="checkbox"/> | G.S.T. & Custom Law.   | CA Modi & Gupta. SBPD Publication.<br>Agra (2019)               |
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# FUNDAMENTAL OF FINANCIAL MANAGEMENT

## COURSE CODE:3CBCO602

### COURSE OBJECTIVE:

The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

### Syllabus

- 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 Decisions 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 Decisions 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; Determinantsof 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 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
- UNIT-V** Cost of capital : Significance of cost of capital; Calculating cost of debt, Preference shares, equity share, and retained earning, Weighted Average cost of capital. Dividend Policies : forms of dividends and stability in dividends, determinats, issues in dividend policies, Waltor's mode, Gordon's Model, M.M. Hypotheisis.

### COURSE OUTCOME:

students will be able to understand finance in a better way along with giving them insight to practical management of long and Short finance for real business houses.

### TEXT BOOK

- Gupta, S.P. (2015). Financial Management, Sahitya Bhawan Publication, 2015
- Srivastava, R.M. (2013), Financial Decision Making, Himaylaya Publishing House, Mumbai

### REFERENCE BOOK:

- James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, PearsonEducation
- . Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
- Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning

- Khan and Jain. *Basic Financial Management*, McGraw Hill Education
  - Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
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## PRINCIPLES OF MARKETING

COURSE CODE:3CBCO603

### COURSE OBJECTIVE:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

### Syllabus:

- UNIT I** Marketing : Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept : Traditional and modern, Selling Vs. Marketing, Marketing Mix, Marketing Environment: Concept, importance and components (Economic, Demographic, Technological, Natural, Socio Cultural and Legal)
- UNIT II** Consumer Behaviour and Marketing Segmentation: Nature, Scope and Significance of consumer behaviour, Consumer Buying Decision Process; Factors influence consumer buying behaviour. Market Segmentation concept, importance and bases for market segmentation. Target market selection Positioning: concept, importance and bases; Product differentiation vs. Market segmentation
- UNIT III** Product: Concept, type and objectives of product, consumer and industrial goods; Product planning and development, Packaging role and functions, Brand name and trade mark; After sales service; Product life cycle concept.
- UNIT IV** Price: Importance of price in the Marketing Mix, Factors affecting price of a product/service, Discounts and rebates. Distribution Channels and Physical Distribution: Distribution channels-concept and role; Types of distribution channel; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing.
- UNIT V** Sales Promotion: Methods of promotion; Optimum Promotion Mix; Advertising media-their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; qualities of a successful sales person; Functions of salesman. Recent development in marketing, social marketing, online marketing, direct marketing, service

### COURSE OUTCOME:

After the completion of this paper, the students will able to identify marketing components and fit them in the value chain along with the various marketing strategies.

### TEXT BOOK:

- Marketing Management Philip Kotler (Prentice Hall)
- Principles of Marketing William M.Pride and C.C. Ferrell Marketing; Houghton-Mifflin Boston.
- Principles of Marketing R.L.Nolakha (R.B.D. Jaipur)

### REFERENCE BOOK:

- Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.
- William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
- Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.

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# CORPORATE TAX PLANNING

## COURSE OBJECTIVE:

This subject provides an introduction to, and overview of, fundamental concepts of income. Topics include Introduction to Taxation, including income tax, capital gains tax, fringe benefits tax, and goods and services tax.

## Syllabus:

- UNIT-1** Introduction Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits
- UNIT-2** Tax Planning-1 Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets
- UNIT-3** Tax Planning-2 Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation
- UNIT-4** Special provisions relating to non-residents Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement
- UNIT-5** Tax Planning with reference to Business Restructuring Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

## COURSE OUTCOME:

On successful completion of this subject, students will be able to: Employ a broad understanding of tax law, Conduct tax law research by using research skills to interrogate primary and secondary legal materials, and analyze and synthesize complex legal information.

## TEXT BOOK:

- Corporate Tax Planning, Saklecha & Saklecha, Satish Printers & Publishers.
- Corporate Tax Planning and Management- Sahitya Bhawan Publication, Agra

## REFERENCE BOOK:

- Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat LawHouse, Delhi.
- Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law

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# BANKING AND INSURANCE

## COURSE OUTCOME:

To impart knowledge about the basic principles of the banking and insurance

## Syllabus:

- 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-5** Insurance Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

## COURSE OUTCOME:

Student will be to learn the basic concept and Principles of the banking and insurance

## TEXT BOOK:

- H.C. Sharma - Banking Law and Practise (Sahitya Bhawan)
- Dr. Maliram - Banking Law and Practise
- Dr. V.C. Sinha - Banking Law and Practise (SBPD Publishing House)
- Gupta B.P. - Banking in India R.B.D. Jaipur

## REFERENCE BOOK:

- Bhasin Niti. Indian financial system; Evolution and Present Structure. New century Publication
- Agrawal O.P. Business and Insurance Himalya publishing House
- Saxena, G.S. Legal Aspects of Banking operations. Sultan Chand and Sons.

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# FINANCIAL MARKETING INSTITUTION AND FINANCIAL SERVICES

## COURSE OBJECTIVE:

To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.

## Syllabus:

**UNIT -1** Introduction Financial System and its Components – financial markets and institutions-scope and factors; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system, nature, tools importance.

**UNIT-2** Financial Markets Money market – functions, organisation and instruments. Role of central bank in money market objectives, importance, scope; Indian money market – An overview Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India, types, factors

**UNIT -3** Financial Institutions Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; and types, factors tools Mutual Funds – Introduction and their role in capital market development, importance, objectives, . Non-banking financial companies, types, scope (NBFCs).

**UNIT -4** Financial Services Overview of financial services industry: Merchant banking importance, objectives, scope, – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India, factors, types

**UNIT -5** Leasing and hire-purchase Consumer and housing finance; Venture capital finance; Factoring services nature, importance, objective, bank guarantees types, factors and letter of credit; Credit rating; Financial counseling, types, nature, objectives.

## COURSE OUTCOME:

The Student would be able to understand the basics of financial Markets & institution and also familiar with financial services

## TEXT BOOK:

- Gupta S.B. Monetary Planning of India S. Chand, New Delhi.
- Khan M.Y. Indian Financial System Theory and Practice, Tata (Mc. Graw Hill, New Delhi)
- Financial Market & Investment management: Dr.Sinha&Varsha (Sahitya Bhawan Publication)

## REFERENCE BOOK:

- Bhole, L.M. Financial Markets and Institutions. TMH Hill Publishing Company
- Khan, M.Y. Indian Financial System-Theory and Practice New Delhi Vikas Publishing House
- Khan and Jain. Financial Services. Tata McGraw Hill

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# MANAGEMENT ACCOUNTING

## COURSE OBJECTIVE:

To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

## Syllabus:

- UNIT-1** Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management
- UNIT-2** Budgetary Control Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.
- UNIT-3** Standard Costing Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.
- UNIT-4** Marginal Costing Absorption versus Variable Costing: Distinctive features and income determination. Cost- Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.
- UNIT-5** Decision Making Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – 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. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing Contemporary Issues Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

## COURE OUTCOME:

the students will be able to prepare the end result of a business houses by preparation through financial statement analysis and Reporting.

## TEXT BOOK:

- Management Accounting :Dr. Agarwal & Mehta ( Sahitya Bhawan Publication)
- Management Accounting :Jain S.P.Naraga K.L.
- Management Accounting :Shashi Gupta
- Management Accounting :S.P.Gupta
- Management Accounting :Mahesh Agrawal Mukesh Jain
- Management Accounting :Agrawal and Gupta (R.B.D.Jaipur)

## REFERENCE BOOK:

- Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.
- Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
- Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, Mc Graw Hill Education.



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# FUNDAMENTALS OF INVESTMENT

## COURSE OBJECTIVE:

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

## Syllabus:

- UNIT-1** The Investment Environment The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.
- UNIT-2** Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating and credit rating agencies
- UNIT-3** Approaches to Equity Analysis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.
- UNIT-4** Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India
- UNIT-5** Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

## COURSE OUTCOME:

A low price means greater upside appreciation if conditions are favorable. At the same time, a low price provides a margin of safety if circumstances are not ideal. Always plan on less than ideal conditions, something usually goes wrong.

## TEXT BOOK:

- Gupta S.B. Monetary Planning of India S. Chand, New Delhi.
- Khan M.Y. Indian Financial System Theory and Practice, Tata (Mc. Graw Hill, New Delhi)
- Financial Market & Investment management: Dr.Sinha&Varsha (Sahitya Bhawan Publication)

## REFERENCE BOOK:

- C.P. Jones, Investments Analysis and Management, Wiley, 8th ed.
- Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
- R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
- N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
- Mayo, An Introduction to Investment, Cengage Learning.

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# BUSINESS TAX PROCEDURE AND MANAGEMENT

## COURSE OBJECTIVE:

To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

## Syllabus:

- UNIT-1** Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee/Government; Collection and recovery of tax
- UNIT-2** Assessment, re-assessment, rectification of mistakes Appeals and revisions - Preparation and filing of appeals with appellate authorities - Drafting of appeal; statement of facts and statement of law
- UNIT-3** Penalties and prosecutions, Settlement Commission, Search, seizure and survey
- UNIT-4** Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax
- UNIT-5** Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS

## COURSE OUTCOME:

The Student will be able to understand filing tax the procedure and management of e-filing Tax under different provisions of income tax

## TEXT BOOK:

- Business Taxation, Saklecha & Saklecha, Satish Printers & Publishers
- Corporate Tax Planning and management Sahitya Bhawan Publication, Agra

## REFERENCE BOOK:

- Singhaniya. Vinod K. and Singhaniya Monica. Corporate Tax Planning and Business Tax Procedures. Taxamann Publications Pvt. Ltd. New Delhi
- Ahuja. Girish and Gupta Ravi. Corporate Tax Planning and Management. Bharat Law House Delhi.
- Bajpai, Om Shankar. Search, Seizure and Survey. Taxamann Publications Pvt Ltd. New Delhi

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# INTERNATIONAL BUSINESS

## COURSE OBJECTIVE:

The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

## Syllabus:

**UNIT-1** Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

**UNIT-2** Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC), International Financial Corporation (IFC).

**UNIT-3** Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) . International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

**UNIT-4** Organisational structure for international business operations; International business negotiations. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

**UNIT-5** Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. Financing of foreign trade and payment terms – sources of trade finance ( Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

## COURSE OUTCOME:

After learning this subject, student will be able to understand the concept role of international business and invaluable of india with global business market.

## TEXT BOOK:

- International Marketing Management . Kailash Publication
- International Business N.V.Bedi, Vrinda Publication
- International Business, Subha P. Rao, Himalya Publication House

**REFERENCE BOOK:**

- Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
- Johnson. Derbe. And Colin Turner. International Business- Themes & Issues in the Modern Global Economy. London. Roulledge.
- WTO, Annual Report, Various issues

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# **BUSINESS RESEARCH METHODOLOGY AND PROJECT WORK**

## **COURSE OBJECTIVE:**

This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

## **Syllabus:**

**UNIT-1** Introduction Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

**UNIT-2** Research Process An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

**UNIT-3** Measurement and Hypothesis Testing Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

**UNIT-4** Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of Classical Normal Linear Regression Section B: Project Report Marks 50

**UNIT-5** Report Preparation Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

## **COURSE OUTCOME:**

After Completion of this paper, the student will be able to understand of business research and apply the research methods on a practical projects.

## **TEXT BOOK:**

- Research Methodology, Vohra. Omega publication
- Research Methodology, C.R. Kothari, Age International

## **REFERENCE BOOK:**

- Babbie, Earl R. The Practice of Social Research . Wadsworth Publication
- Chawla, Deepak and Sondhi, Neena. Research Methodology: Concept and Cases
- Zikmund. W. G. Business Research method. South Western . Thomson Learning U.S.A.

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