

# **ST. JOSEPH'S COLLEGE (AUTONOMOUS), DEVAGIRI, CALICUT**



**CHOICE BASED CREDIT AND SEMESTER SYSTEM FOR  
UNDERGRADUATE PROGRAMME**

## **BACHELOR OF COMMERCE (B.Com) HONOURS**

**SYLLABUS OF NEWLY PROPOSED BACHELOR OF COMMERCE  
(B.Com) HONOURS PROGRAMME  
EFFECTIVE FROM 2022 ADMISSION ONWARDS**



**ST. JOSEPH'S COLLEGE (AUTONOMOUS), DEVAGIRI**  
**BACHELOR OF COMMERCE (B.Com) HONOURS**

1. Title of the Programme

This Degree shall be called BACHELOR OF COMMERCE (HONOURS) (B.Com Honours)

2. Eligibility for Admission

Admission to B.Com Honours Degree Programme shall be open only to candidates who have passed the Plus Two of the Higher Secondary Board of Kerala or Pre-Degree of any University in Kerala or that of any other University or Board of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with Book Keeping and Accountancy and any two of the following subjects: (1) Commerce (2) Commercial Correspondence and Commercial Geography (3) Economics (4) Life Insurance with Salesmanship (5) Banking with Secretarial Practice (6) Business Studies (7) Mathematics (8) Computer Science (9) Computer Application (10) Informatics Practice and (11) Management, provided they have secured marks in aggregate as follows: General Category- 70%, OBC- 65%, SC- 60%, and ST- 55% is eligible for Admission.

An admission test comprising of questions from basic Maths, English language, general awareness and business studies shall be conducted. The entrance test containing only multiple choice questions shall be for a period of two hours with a maximum of hundred marks. The final rank list shall be prepared by giving equal weightage to scores in the entrance test and the scores in the plus two examination.

3. Duration of the Programme:

The duration of the B.Com Honours programme of study is three academic years with six semesters.

#### 4. Medium of Instruction:

The medium of instruction and examination shall be English.

#### 5. Introduction to Programme

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses however, B.Com Honours programme of St. Joseph's College (Autonomous), Devagiri is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mindset and skills

#### 6. Program Objective

##### B. Com Honours Programme Objectives

1. To develop professionals who are industry ready with high level of accounting and finance knowledge
2. To develop competency in students to pursue higher level international programmes in finance and accounting
3. To enhance the employability of students and to enable them to take up challenging job assignments.

#### 7. Programme Learning Outcomes for B. Com Honours

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

## 8. Programme Structure of B.Com Honours

### SEMESTER I

Course Code	Course	Contact Hours	Credits	Internal	External	Total	PG No.
GENG1A08T	Common Course: Communicative English	4	3	20	80	100	5
GBCH1B01T	Business Law	5	4	20	80	100	6
GBCH1B02T	Business Management and Entrepreneurship	5	4	20	80	100	8
GBCH1B03T	Financial Accounting	6	4	20	80	100	10
GBCH1B04T	Managerial Economics	5	4	20	80	100	11
		25	19	100	400	500	
GADC1G01T	AEC: Office Suites	4	4	50	50	100	

### SEMESTER II

Course Code	Course	Contact Hours	Credits	Internal	External	Total	PG No.
GBCH2B05T	Corporate Regulations	4	4	20	80	100	12
GBCH2B06T	Marketing Management	5	4	20	80	100	14
GBCH2B07T	Financial Systems and Services	5	4	20	80	100	16
GBCH2B08T	Corporate Accounting- 1	6	4	20	80	100	19
GBCH2B09T	Business Mathematics	5	4	20	80	100	21
		25	20	100	400	500	
GADC2G02T GADC2G03T	AEC: Business Simulation/ Public Speaking	4	4	50	50	100	

### SEMESTER III

Course Code	Course	Contact Hours	Credits	Internal	External	Total	PG No.
GBCH3B10T	Modern Banking	4	4	20	80	100	22
GBCH3B11T	Cost Accounting- 1	6	4	20	80	100	24
GBCH3B12T	Human Resource Management	5	4	20	80	100	25
GBCH3B13T	Corporate Accounting- 2	5	4	20	80	100	27
GBCH3B14T	Business Statistics	5	4	20	80	100	29
		25	20	100	400	500	
GADC3G04T GADC3G05T	AEC: Business Analytics/ Critical thinking in politics	4	4	50	50	100	

### SEMESTER IV

Course Code	Course	Contact Hours	Credits	Internal	External	Total	PG No.
GBCH4B15T	Project Finance	4	3	20	80	100	31
GBCH4B16T	Cost Accounting- 2	6	4		80	100	33
GBCH4B17T	Business Research Methods	4	4	20	80	100	34
GBCH4B18T	Operations Research	5	4	20	80	100	35
GBCH4B19P	Computer Applications For Business & Research (Practical)	6	4	20	80	100	36
		25	19	100	400	500	
GADC4G06T GADC4G07T	AEC: Econometrics/ Design Thinking	4	4	50	50	100	

### SEMESTER V

Course Code	Course	Contact Hours	Credits	Internal	External	Total	PG No.
GBCH5E01T	Fundamentals of Investment	5	4	20	80	100	37
GBCH5B20T	Accounting for Managerial Decision Making	5	4	20	80	100	39
GBCH5B21T	Organizational Behaviour	5	4	20	80	100	41
GBCH5E02T	International Business	4	4	20	80	100	43
GBCH5B22T	Indirect Taxes	6	4	20	80	100	45
		25	20	100	400	500	
GADC5G08T	AEC: E-filing (GST)	4	4	50	50	100	

### SEMESTER VI

Course Code	Course	Contact Hours	Credits	Internal	External	Total	PG No.
GBCH6E03T	Strategic Management	5	4	20	80	100	46
GBCH6B23T	Auditing and Assurance	5	4	20	80	100	48
GBCH6B24T	Financial Management	5	4	20	80	100	49
GBCH6E04T	Financial Reporting and Analysis	4	4	20	80	100	50
GBCH6B25T	Income Tax law and Practice	6	4	20	80	100	51
GBCH6B26D	Project Report and Viva Voce	0	2	20	40+40	100	
		25	22	120	480	600	

Total Credit Except that of AEC is 120  
Total Marks Except that of AEC is 3100

## 9. Attendance

A candidate shall attend at least a minimum of 75% of the number of classes actually held for each of the courses in each semester to be eligible for appearing for the examination in that course. If the candidate has shortage of attendance in any course in a semester he/she shall not be allowed to appear for any examination in that semester. However the College may condone shortage if the candidate applies for it as laid down in College procedures.

## 10. Internal Assessment:

20% weight shall be given to the internal assessment. The remaining 80% weight shall be for the external evaluation. The internal assessment shall be based on a predetermined transparent system involving written test/ assignments/ seminars/ viva and attendance in respect of theory courses. Internal assessment of the project will be based on its content, method of presentation, final conclusion and orientation to research aptitude. Components with percentage of marks of Internal Evaluation of Theory Courses are Attendance 25%, Assignment/Seminar/Viva 25% and Test paper 50%.

The split up of marks for test paper and attendance for internal evaluation are as follows

### Split up of marks for Test Paper

Range of Marks	
Less than 20	2
20 to <30	3
30 to < 40	4
40 to <50	5
50 to <60	6
60 to <70	7
70 to <75	8
75 to <85	9
85 to 100	10

### Split up of marks for Attendance

Range of Attendance (%)	Marks
75 to 75.99	1
76 to 79.99	2
80 to 84.99	3
85 to 89.99	4
90 to 100	5

To ensure transparency of the evaluation process, the internal assessment marks awarded to the students in each course in a semester shall be notified on the notice board at least one week before the commencement of external examination. There shall not be any chance for improvement for internal marks. The course teacher(s) shall maintain the academic record of each student registered for the course.

#### 11. External Examination:

The College shall conduct semester examinations for each of the courses. The duration of the examination shall be three hours for each course. Provisions of the common regulation for the conduct of the examination will be applicable in this case.

#### 12. Practical Examination:

Practical Examination of three hour duration for the computer Applications & Business Research course shall be arranged by the College. The marks for the internal is 20 and for the external 80.

#### 13. Requirement for Passing the Course:

- The pass minimum for all the courses including project report shall be 50% marks for both internal and external.
- For passing the B Com Honours Degree Programme the student shall be required to achieve a minimum of 140 credits of which 3 credits shall be from common course, 117 credits from core courses and 20 credits from Ability Enhancement Courses. A student shall be required to achieve 50% marks (internal and external put together) in all the courses including project report & practical except AEC for passing the BBA Honours Degree Programme.
- Credits achieved from Ability Enhancement Courses are not counted for SGPA or CGPA.
- Evaluation of the courses (both internal and external) shall be carried out by assigning marks in indirect grading system.
- Over all grading at the end of the Programme shall be done on a 7- point scale.
- Each course is evaluated by assigning marks with a letter grade (A+,A, B, C, D, E or F) to that course by the method of indirect grading.
- Appearance for Internal Evaluation (IE) and End Semester Evaluation (external) are compulsory and no grade shall be awarded to a candidate if she/he is absent for IE/ESE or both.

## INDIRECT GRADING SYSTEM

Marks	Grade	Interpretation
95% and Above	A+	Outstanding
90% - Below 95%	A	Excellent
80% - Below 90 %	B	Very Good
70% - Below 80 %	C	Good
60% - Below 70%	D	Satisfactory
50%- Below 60 %	E	Pass/ Adequate
Below 50%	F	Failure

### 14. Ability Enhancement Courses (AEC):

Every B Com Honours student shall undergo Ability Enhancement Courses. There shall be one AEC with 4 credits each in five semesters with a total credit of 20. Office Suites, Business Simulation/ Public Speaking, Business Analytics/ Critical thinking in politics, Econometrics / Design Thinking, E-filing (GST) are the AEC to be covered. Credits achieved from ability enhancement courses are not counted for SGPA or CGPA.

### 15. Project Report:

The students shall have to do a Summer Internship Project (SIP) in an organization for a duration of 41 days during the summer vacation (April & May) between the fourth semester and fifth semester.

The student may choose a topic based on the need and suggestion of the organization concerned but related to the courses of B Com Honours Programme.

The report of the SIP, duly certified by the guide and the organization, should be submitted by the student on the date specified by the department in the sixth semester.

The report shall be printed and hard bound with not less than 35 A4 size pages. SIP shall have the following stages

- Identification of the organization
- Project proposal presentation
- Internship for 41 days at the selected organization
- SIP report writing
- Draft SIP report presentation
- Final SIP report submission

Candidates shall prepare and submit at least two hard bound copies of the report; one to be kept in the department and other as a personal copy.

A certificate showing the duration of the SIP shall be obtained from the organization and it shall be included in the SIP report.

### 15.1 Structure of the Report:

- Title page
- Declaration by the student
- Certificate from the organization
- Certificate from the guide
- Acknowledgement
- Table of Contents

Chapter 1: Introduction

Chapter 2: Review of Literature

Chapter 3: Research methodology

Chapter 4: Data analysis and interpretation

Chapter 5: Findings suggestions and conclusion

Bibliography

Appendix

### 15.2 Evaluation of the Project Report:

The project report shall be subject to internal and external evaluation followed by a viva-voce. Internal evaluation is to be done by the supervising teacher and external evaluation by an external evaluation board consisting of an examiner appointed by the College and the Head of the Department or his nominee. A viva-voce related to the project work will also be conducted by the external evaluation board and students have to attend the viva-voce individually. Marks are to be awarded to the students combining the internal evaluation, external evaluation and viva-voce. The student should get a minimum of 50% marks for both internal and external in the project report for a pass. If the student fails to get minimum 50% marks in project report, he or she shall submit the project report after modifying it on the basis of the recommendations of the examiners.

#### Criteria for Evaluating the Project Report

Internal		External		
	Marks		Marks	
Punctuality	5	Relevance of Topic	10	
Quality of Data	10	Statement of Objectives and Methodology	10	
Organization of the Report	5	Presentation of facts and figures	10	
		Quality of analysis	10	40
		Viva-Voce		40
Total	20	Total		80

16. Industrial Visit:

Visit to an Industrial or Business centre will form part of curriculum. The fourth/ fifth semester B Com Honours students of the college shall be taken, under the supervision of faculty members, to a Business or Industrial centre so as to enable them to have first-hand knowledge about location, and operations of the Business or Industry. The report submitted by the students in this respect shall be considered as one of the assignments of the any one of the courses in the concerned semester.

17. Disclaimer:

In respect of all other matters, which are not specified in this regulation, regarding the conduct of B Com Honours Programme of St. Joseph's College (Autonomous), Devagiri under St. Joseph's Choice Based Credit and Semester System for Under Graduate, the common regulation for SJCBCSS-UG-2019 will be applicable.

<b>POs</b>	<b>PROGRAMME SPECIFIC OUTCOMES</b>
PO01	The curriculum planning of B.Com. (Honours) course provides the students thorough and inclusive knowledge of the areas related to finance, human resource management, marketing, corporate and business laws, accounting and taxation, etc.
PO02	The curriculum helps in sensitizing students to various facets of managing people and to focus on the development of knowledge and skills that all managers and leaders need.
PO03	Use digital tools and technology for data analysis and interpretation enabling rational decisions.
PO04	Pursue CA, CMA, ACCA, CS, MCom, MBA and other career- oriented programmes.
PO05	The learning skills shall also help the students to be a successful entrepreneur as well as to be a professional in different fields of commerce.

**SEMESTER I**  
**GENG1A08T: COMMUNICATIVE ENGLISH**

(B.Com Honours and Maths Honours)

Contact Hours per week: 4

Max. Marks: 80

Credits: 3

**Course Objective**

- To develop spoken and written communication skills among the students.
- To equip the students with soft skills needed for the information era.
- To enable the students to use the English language confidently and effectively.

**Course Outcome**

At the end of the course the students will be able to:

- Handle English language confidently in professional scenarios
- Develop writing skills in various professional and career related situations
- Formulate the basic skills in spoken communication in formal contexts

**Module I**

Listening and Understanding Lessons.

(To be done with the assistance of language lab).

Personality Grooming: Mock Interview, Group Discussions and Seminar Presentations.

(10 Hours)

**Module II**

Reading Skill: Intensive and Extensive Reading, Skimming and Scanning.

(10 Hours)

**Module III**

Communication Skill: Conversation Practice, Debates, Colloquium.

(10 Hours)

**Module IV**

Writing Skill: Basic Rules (S-V agreement), Introductory Grammar (Basics of parts of speech, tenses), Common Errors, writing CVs. Official Correspondence, Letter for approval of the authority, Circular, Agenda. Notice, Press Release, Report writing about the proceedings of any seminar. Preparation of official reports, etc.

(10 Hours)

**Module V**

Business Communication: Letter to Vendor- quotation, Query for details of any item. Reminder letter, Newsletters, Newspaper Reports, Advertisement etc.

The questions for the end semester examination should be formulated from units 2, 3, 4 and 5 (80 marks). Internal assessments will be based on unit 1 and 3 which can be in the form of Class Test, Language lab tests, Class Assignments and presentations (maximum marks will be 20).

(10 Hours)

**References**

1. Nilanjana Gupta, Communicate with confidence, Anthem Press.
2. V. Syamala, Effective English Communication for you, Emerald Publisher.
3. Krishnamohan & Meera Banerji, Developing Communication Skills.
4. R.K. Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
5. Shalini Sharma, Concepts of Professional Communication, Acme Learning.

**SEMESTER I**  
**GBCH1B01T: BUSINESS LAW**

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

**Course Objective**

- To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

**Module I: The Indian Contract Act, 1872**

Business Laws: Introduction- Meaning and definition- Indian Contract Act, 1872: Contract- Definition- Essentials of valid contracts- Classification of contracts- Offer and acceptance- Consideration- Capacity to contract- Free consent- Coercion- Undue influence- Misrepresentation- Fraud- Mistake- Legality of Object- Void agreements- Performance of Contract- Discharge of contract- Breach of contract and remedies- Contingent contracts- Quasi contracts. (22 Hours)

**Module II: Special Contracts**

- (a) Contract of Indemnity and Guarantee: Meaning- Nature- Right of indemnity holder and indemnifier- Contract of Guarantee: Meaning- Nature- Rights and liabilities of surety- Discharge of surety from liability.
- (b) Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee.
- (c) Contract of Agency- Creation of agency- Delegation of authority- Duties and liabilities of principal and agent- Termination of agency. (20 Hours)

**Module III: The Sale of Goods Act, 1930**

Contract of sale- meaning and difference between sale and agreement to sell- Essentials of a contract of sale- Conditions and warranties- Transfer of ownership in goods including sale by non-owners- Performance of contract of sale- Unpaid seller- Rights of unpaid seller. (10 Hours)

**Module IV: The Limited Liability Partnership Act, 2008**

Salient Features of LLP- Difference between LLP and Partnership- LLP and Company- LLP Agreement- Nature of LLP- Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Registered office of LLP and change therein- Change of name- Partners and their Relations- Extent and limitation of liability of LLP and partners- Whistle blowing- Taxation of LLP. Conversion into LLP- Winding up and dissolution of LLP. (18 Hours)

**Module V: The Information Technology Act 2000**

Definitions under the Act- Digital signature- Electronic governance- Attribution,

acknowledgement and dispatch of electronic records- Regulation of certifying authorities- Digital signatures certificates- Duties of subscribers under the Act- Penalties and adjudication- Offences as per the Act. (10 Hours)

### **References**

1. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “Elements of Business Law”. Sultan Chand & Sons Pvt. Ltd.
2. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and Problems. Sage Publication.
3. Jagota R. (2019). Business Laws. MKM Publishers Scholar Tech Press.
4. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
5. Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
6. Tulsian P.C. (2018). Business Law. New Delhi.Tata McGraw Hill.

### **Additional Resources**

1. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
2. Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House.
3. Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann
4. Sharma, J.P. and Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell.(For Hindi)

**SEMESTER I**  
**GBCH1B02T: BUSINESS MANAGEMENT AND**  
**ENTREPRENEURSHIP**

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

**Course Objective**

- To enable the students to understand the process of business management, its functions and familiarize with current management practices.
- To familiarise the students with the concept of entrepreneurship and to identify and develop entrepreneurial skills.

**Module I**

Introduction to Business Management: Meaning- Nature and characteristics- Scope and functional areas of management- Evolution of management- Schools of management thought- F.W. Taylor and Henry Fayol- Principles of management- Management as a science and an art or a profession- Management and Administration - Social responsibility of management.

(20 Hours)

**Module II**

Functions of Management: Planning: Types of plans- Planning process- Organizing: Principles of organisation- Span of control- Line and staff functions- Centralization and decentralization- Delegation of authority- Staffing- Directing- Leadership styles- Leadership theories- Motivation- motivation theories- Co-ordinating- Controlling- Steps- Methods of establishing control.

(20 Hours)

**Module III**

Ethics, CSR & Quality Standards: Business ethics: Relevance of values in Management; Ethical Management: Role of organizational culture in ethics. CSR-Importance of CSR- Arguments for and against CSR- CSR towards different sections of the Society- Steps in CSR. Corporate Citizenship- Corporate Governance- Need and Importance- Factors Influencing Corporate Governance- Techniques used to inculcate quality approach in an organisation- Quality standards- ISO 9000/14000, SQC ERP MRP/MRP II (Brief outline).

(15 Hours)

**Module IV**

Entrepreneurship: Definition of entrepreneur and entrepreneurship- Features- Types of entrepreneurs- Functions- Common traits- Factors affecting entrepreneurial growth- Role of entrepreneur in economic development- Women entrepreneur- Prospects and problems of women entrepreneurs.

(13 Hours)

**Module V**

Entrepreneurship Development: Entrepreneurial Development Programmes (EDP)- Need- Role, relevance and achievements of EDP- Institutional efforts and role of Government in

developing entrepreneurship- ED Clubs- Business Incubation Centres- Role and functions of business incubators- Start up villages- Challenges in EDP. (12 Hours)

**References**

1. Koontz, H and Wehrick, H: Management, McGraw Hill Inc, NewYork.
2. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
3. L.N. Prasad: Principles of Management.
4. R.S Davar; Management Process
5. Rustum & Davan, Principles and Practice of Management.
6. Srinivasan & Chunawalla, Management Principles and Practice.
7. S.V.S. Murthy, Essentials of Management.
8. Gupta & N.P. Sreenivasan, Entrepreneurial Development, Sultan Chand.
9. Vasantha Desai, Dynamics of Entrepreneurial Development, Himalya.

**SEMESTER I**  
**GBCH1B03T: FINANCIAL ACCOUNTING**

Contact Hours per week: 6

Max. Marks: 100

Credits: 4

**Course Objective**

- To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double- entry accounting techniques including the preparation of basic financial statements.

**Module I**

Introduction: Nature, Scope, Objectives and Limitations of Financial Accounting- Accounting Concepts and Conventions- Users of Accounting information. An overview of accounting process- Double entry system- The use of double entry accounting systems- Double entry book keeping principles including the maintenance of accounting records and sources of accounting information- Recording transactions and events, books of prime entry- journals- Ledger- Trial Balance. (25 Hours)

**Module II**

- (a) Depreciation- causes- methods of depreciation- straight line method- written down value method- annuity method- amortisation.
- (b) Reserves and provisions- provision for bad debts- provision for discount on debtors and creditors. (15 Hours)

**Module III**

Accruals and prepayments- Receivables and payables- Rectification of errors- Suspense accounts- Bank reconciliation statement. (16 Hours)

**Module IV**

Closing entries- Preparation of financial statements: Trading Account- Statement of Profit or Loss (SOPL)- Statement of Financial Position (SOFP). (20 Hours)

**Module V**

Single Entry system of accounting- definition- objectives- advantages- limitations- distinction between double entry and single entry- types of single entry- determination of profit or loss under single entry- statement of affairs- capital comparison method- distinction between balance sheet and statement of affairs- conversion method- practical problems. (20 Hours)

**References**

1. Fundamentals of Financial Accounting, Becker Educational Development Corp., 20162.
2. Fundamentals of Financial Accounting, Kaplan Publishing, 20163
3. Fundamentals of Financial Accounting, BPP Learning Media LTD, 20164
4. Financial Accounting, Paul S K, New Central Book Agency.
5. Financial Accounting, Jain S.P, Narang K L, Kalyani Publishers, Delhi.
6. Financial Accounting, Grewal, Shukla, S. Chand Publications, New Delhi.

**SEMESTER I**  
**GBCH1B04T: MANAGERIAL ECONOMICS**

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

**Course Objective**

- To enable the students to understand the micro macro-economic concepts relevant for business decisions.
- To help the students to understand the application of economic principles in business management.

**Module I**

Introduction to Managerial economics- Economics meaning and Definition- Managerial economics meaning and definition- Nature and scope of managerial economics- Difference between Economics and Managerial Economics- Relationship of Managerial Economics with statistics, Mathematics, Operation Research, Accounting- Fundamental Concept of Managerial Economics- Business Decision Making- Application of Economics in Managerial decision making. (10 Hours)

**Module II**

Demand Analysis: Demand- Demand Function- Demand schedule and demand curve- Elasticity of demand- Types of elasticity- Applications- Measurement of Elasticity- Utility- Law of diminishing marginal utility- Law of equi-marginal utility- Equilibrium of the consumer using cardinal and ordinal utility (Indifference Curves)- Income effect and substitution effect. Demand forecasting- Techniques of demand forecasting- supply- Law of supply. (15 Hours)

**Module III**

Production- Production function- Theory of Production- Laws of Variable proportion- Laws of returns to scale- Economies of Scale and Economies of Scope- Isoquants- Cost analysis- Cost Concepts- Short run and long run cost curves- Revenue Analysis- Revenue curves. (15 Hours)

**Module IV**

Market: Definition- Classification of Markets- Different types of markets- Perfect and imperfect competition- Price and Output determination under perfect competition- Monopoly- Price and output determination under monopoly- Monopolistic competition- Oligopoly- Kinked Demand Curve- Duopoly- Price Discrimination- Degrees of Price Discrimination. (15 Hours)

**Module V**

Economic System- Micro and Macro Economics- Instruments of Macro Economic Policy- Circular Flow of Income- National Income- Concepts of National Income- Methods of

measuring National income- Product, Income and Expenditure Approach- Business Cycle- Inflation and Deflation- Fiscal Policy- Budget Deficit and Debt- Government's Budgetary Policy- Instruments of monetary policy- Balance of payment. (25 Hours)

**References**

1. R.L. Varsheny and K.L. Maheswari, Managerial Economics
2. D.N. Dwivedi, Managerial Economics
3. Seth M.L. Text book of Economic Theory.
4. K.K. Dewett, Economic theory
5. D.M. Mithan, Business Economics
6. Petersen & Lewis, Managerial Economics
7. Mote V.L. Peul S. & Gupta G.S. Managerial economics
8. Dr. P.N. Reddy and H.R. Appaniah, Essential of Business Economics
9. H. Craig Peterson & W. Cris Lewis, Managerial economics
10. Barry Keating and J. Holton Wilson, Managerial Economics

**SEMESTER I**  
**Ability Enhancement Course (AEC)**  
**GADC1G01T: OFFICE SUITE- SYLLABUS**

Contact Hours per week: 4

Max. Marks: 100

Credits: 3

**Objective**

- To familiarise the students with the use of Ms Word, Ms PowerPoint and Ms Excel

**Learning Outcome:** On learning the course the students will be able to

1. Understand how to create professional documents, spreadsheets and PowerPoint presentation
2. Understand the applications of Word, Excel and PowerPoint in Business.

**Module I: MS WORD**

Typing the text, Alignment of text- Editing Text: Cut, Copy, Paste- Find & Replace- Saving file- New, Open, Close, Save, Save As- Line spacing, Paragraph spacing- Shading text and paragraph, Working with Tabs and Indents, Working with Objects- Shapes, Clipart and Picture, Word Art, Smart Art- Page Number, Date & Time- Inserting Text boxes- Inserting Chart- Header & Footers- Working with bullets and numbered lists-Page Bordering- Working with Tables- Printing documents (8 Hours)

**Module II: POWERPOINT**

Creating Master Slide, Formatting using Master Slide-Typing the text, Alignment and formatting of text- Working with Tabs and Indents-Creating slides and applying themes, Inserting new slide, Changing layout of slides, Duplicating slides, Copying and pasting slide-Slide Layout-Slide background-Working with bullets and numbering- Working with Objects, Shapes, Clipart and Picture, Word Art, Smart Art, Textbox- Inserting slide header and footer-Inserting Chart-Hyperlinks and Action-Working With Movies and Sounds- Working with Tables- Animation and Slide Transition-Slide show option- Rehearse timing-Creating custom slide show -Save as PowerPoint Show file-Print (10 Hours)

**Module III: EXCEL- 1**

Introduction- familiarizing with excel- rows and columns, sheets, move or copy sheet, rename sheet, menu bar, toolbar- Custom List, Formatting- Border, Formatting data in date, currency format, custom format, format painter- page layout, Print Title- inserting graph, graph title, data label, changing scale, Formula- Entering simple formula, copy and paste formula, relative and absolute referencing, copying values- conditional formatting. (12 Hours)

**Module IV: EXCEL- 2**

Sorting and filtering, sort by one column or more columns, subtotal, Filtering, text filter, number filter, filter by value, advanced filter, Data Validation- Data validation, giving error messages, Create list, circle invalid data, List using Data Validation- Functions- text functions- find, upper, lower, proper, substitute- math functions- Absolute, fact, power, sum,

sumif- statistical functions- average, averageif, count, countif, sqrt, round, trunc- logical functions- date and time functions, today(), now() (20 Hours)

**Module V**

Business applications of Word, Excel and Power point- Practice Questions. (14 Hours)

**Reference**

1. Michael Alexander, Richard Kusleika, John Walkenbach, “Excel 2019 Bible”, Wiley

**SEMESTER II**  
**GBCH2B05T: CORPORATE REGULATIONS**

Contact Hours per week: 4

Max. Marks: 100

Credits: 4

**Course Objective**

- To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organisations.
- To familiarise the students with the Companies Act 2013 and its important provisions as amended up to date.

**Module I**

Introduction to Companies Act 2013: Objects of the Act- Salient features of the Act- Meaning and definition of company- Features- Kinds of companies including One person company, Associate company, Dormant company, Small company, Association not for profit, Illegal association, Producer company, Limited Liability Partnerships- Lifting of corporate veil. (10 Hours)

**Module II**

Formation of Companies: Promotion- Promoter- Incorporation- Raising of capital- Commencement of business- Pre-incorporation and provisional contracts- Documents of companies: Memorandum of Association: Definition- Contents and alteration- Articles of Association: Definition- Contents and alteration- Legal effect of Memorandum and Articles- Doctrine of Ultravires- Doctrine of Constructive notice- Doctrine of Indoor management- Prospectus-Contents- Liabilities for mis-statement. (18 Hours)

**Module III**

Financial Structure: Share capital and shares- Issue of shares and modes of issue- SEBI guidelines regarding public issue- Allotment of shares- Book building- Listing of shares- Kinds of shares: Equity- Preference- Sweat equity shares- Bonus shares- Right shares- Shares with differential voting rights- Employees' stock option scheme- Issue of shares at premium and discount- Certificate of shares- Stock- Voting rights- Calls on shares- Forfeiture and surrender of shares- Buy-back of shares- Transfer and transmission of shares- Dematerialisation- Depository- Benefits of depository system- Transfer under depository system- Membership- Modes of acquiring membership- Rights, duties and liabilities of members- Debentures and Bonds- Kinds of debentures. (18 Hours)

**Module IV**

Management of Companies: Directors: Appointment- Qualification- Disqualification- Legal position- Powers- Rights- Duties and liabilities- Removal of directors- Resident director- Independent director- Key Managerial Personnel- Managing Director, Manager and Company Secretary: Definition- Appointment- Qualification- Remuneration- Duties and liabilities- Secretarial audit- Introduction to Corporate Governance- Corporate Social Responsibility- Statutory books to be kept- Books of accounts of companies- Financial statements. (14 Hours)

## **Module V**

Company Meetings: Requisites of a valid meeting- Annual General Meeting- Extra Ordinary General Meeting- Class meeting- Board meetings- Motions and resolutions- Postal ballot- Meeting through video conferencing- E-voting- Duties of Secretary relating to meetings- Winding up and dissolution: Meaning- Modes of winding up- Winding up by Tribunal- Voluntary winding up- Liquidator: Powers, duties and liabilities- Consequences of winding up- National Company Law Tribunal (NCLT). (15 Hours)

### **References (Latest Editions)**

1. Dr. G.K. Kapoor and Sanjay Dhamija, Company Law and Practice, 19th Edition, Taxmann Publications (P) Ltd., New Delhi.
2. N.D. KAPOOR: Companies Act 2013, Sulthan Chand and Sons, New Delhi.
3. M.C. Shukla & Gulshan: Principles of Company Law.
4. N.D. Kapoor: Company Law and Secretarial Practice. Manual of Companies Act, Corporate Laws and SEBI Guidelines, Bharat Law House, New Delhi.
5. M.C. Bhandari: Guide to Company Law Procedures.
6. Tuteja: Company Administration and Meetings.
7. S.C. Kuchal: Company Law and Secretarial Practice.
8. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
9. M.C. Kuchal: Secretarial Practice.
10. Ashok Bagriyal: Secretarial Practice.

**SEMESTER II**  
**GBCH2B06T: MARKETING MANAGEMENT**

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

**Course Objective**

- To help students to understand the concept of marketing and its applications.
- To make the students aware of modern methods and techniques of marketing.

**Module I**

Marketing management- introduction- definition- importance- types of marketing- marketing concepts marketing process- marketing functions- marketing mix. (13 hours)

**Module II**

Consumer behaviour- importance- types-buying motives- types- factors influencing consumer behaviour market segmentation- need-basis- target marketing- product positioning. (18 hours)

**Module III**

Product- concept- classification of product- product line- product mix- product life cycle- new product development- branding- trademark- packaging- labelling. Pricing- meaning- objectives- factors influencing pricing- pricing policies- types of pricing policies- pricing strategies- new products- based on PLC- important pricing strategies- price adjustment strategies. (22 hours)

**Module IV**

Logistic and Supply chain Management- channel of distribution-function- levels- factors- recent trends distribution policies- middlemen- wholesalers and retailers- functions and services of wholesalers and retailers. Promotion- promotion mix- factors affecting promotion mix-advertising- sales promotion personal selling- public relation. (23 hours)

**Module V**

Emerging Trends in Marketing: Direct marketing- De-marketing- Re- marketing- Synchro marketing Viral Marketing- E Marketing- Green marketing- Relationship marketing- Social marketing- Rural marketing- Service marketing. Security issues in E-Marketing. (14 hours)

**References**

1. Philip Kotler and Abraham Koshy, Principles of Marketing
2. William. J. Stanton, Fundamentals of Marketing
3. Stanton W.J. Etzal Michael and Walker, Fundamentals of Marketing
4. Debbie Gilliland, Marketing

5. Cranfield School of Management, Marketing Management
6. Matoria and Joshy, Principles of Marketing
7. RajanNair, Marketing Management
8. Ramaswamy and NamaKumari, Marketing Management
9. Stone, Fundamentals of Marketing
10. Neil Russel-jones, Marketing Sales and Customer Service

**SEMESTER II**  
**GBCH2B07T: FINANCIAL SYSTEMS AND SERVICES**

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

**Course Objectives**

- To provide an elaborate understanding on the financial systems and services in India.
- To provide knowledge on the Money Market and the Capital Market in India.
- To enumerate the students with merchant banking, venture capital and factoring.
- To gain knowledge about NBFCs, commodity market, Credit Rating Services.

**Module I: Introduction to Financial System**

Level of Knowledge: Basic and Conceptual, Financial System, Financial Assets, Financial Intermediaries, Financial Markets, Classification, Components of Financial Market, Financial Instruments, Multiplicity of Financial Instruments, Formal and Informal Financial Sectors, Key Elements of well-functioning Financial System, New Financial Instruments. Financial Sector Reforms: Narasimham Committee Report 1991 and 1998. Indicators of Financial Development. (15 Hours)

**Module II: Capital Market**

Level of Knowledge: Basic and Conceptual, Capital markets- meaning; Classification of capital market; growth of stock exchange, stock brokers, functions of stock exchange, Margin trading, Forward trading, Sensex, Nifty, OTCEI (over the counter exchange of India), Depositories, SEBI as capital market regulator- Objectives, Functions, Powers, Organisation, SEBI and government, SEBI guidelines on primary markets, secondary markets, book building, buyback of shares. Derivatives in India- Introduction to Financial and Commodity Derivatives. (18 Hours)

**Module III: Money Market**

Level of Knowledge: Basic and Conceptual, Definition, Money Market and Capital Market and their Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Money Market Instruments, Structure of Indian Money Market, Features of Indian Money Market, Call Money Market, Recent Developments, the role of RBI and Commercial Banks in the Indian Money market. (18 Hours)

**Module IV: Introduction to Financial Services**

Level of Knowledge: Conceptual Meaning- features of financial services-Classification-scope- Fund Based Activities Non-fund based Activities- Modern Activities- Sources of Revenue- causes of Financial Innovation- Financial Services and promotions of Industries- New Financial Products and Services- innovative Financial Instruments- Challenges Facing the Financial Service sector- Present Scenario. NBFC's in India- Functions and Role. (19 Hours)

## **Module V: Merchant Banking, Venture Capital and Factoring**

Level of Knowledge: Conceptual Definition-merchant banks and commercial banks- services of merchant banks- merchant bankers as lead managers- RBI guidelines- merchant bankers commission- Scope of Merchant Banking in India- Venture Capital: Concept- Meaning- Features- Activities of VC Funds- Scope of Venture capital- Importance- Origin- Initiative in India- Venture capital Guidelines- Method of Venture Financing- Factoring- Meaning- Modus operandi-Terms and conditions- Functions Types of factoring- Factoring vs Discounting-Benefits- Factoring in India- International Factoring. Credit Rating in India. Credit rating agencies in India. (20 Hours)

### **References**

1. Gordon & Natarajan (2016), Financial Markets and Services, Himalaya Publishing House. India

### **Essential Reading/ Recommended Reading**

1. Shashi K. Gupta & Nisha Agarwal (2015). Financial Services. Kalyani Publishing. India
2. M.Y. Khan (2017). Financial services. India: Tata McGraw-Hill Education India

**SEMESTER II**  
**GBCH2B08T: CORPORATE ACCOUNTING- I**

Contact Hours per week: 6

Max. Marks: 100

Credits: 4

**Course Objective**

- To provide comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations.
- To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same.

**Module I**

Company Accounts- Issue of Shares: Introduction- Share Capital- Shares and types of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration- Shares issued for consideration other than cash Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Over subscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares Annulment of for feature Surrender of shares. (25 Hours)

**Module II**

Accounting for Alteration of Share Capital: Meaning of Alteration of share capital- Accounting treatment- Bonus shares- Characteristic of Bonus shares- circumstances for issue of bonus shares- SEBI guidelines for issue of bonus shares- Accounting Treatment for Bonus shares- Buy-back of shares- advantages Accounting entries in buy- back of shares- equity shares with differential rights, employee stock option (theory only). (20 Hours)

**Module III**

Accounting for Debentures: Meaning of debentures- Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Redemption of debentures Methods of redemption- problems on conversion method- problems on buying own debentures from open market (including ex-interest and cum interest quotations)- problems on redemption using sinking fund method. (23 Hours)

**Module IV**

Accounts of Holding Companies/ Parent Companies: Meaning of Holding & Subsidiary Company- Consolidation of Balance Sheet of Holding and Subsidiary Company- Relevant provisions of Accounting Standard (ICAI). Calculation of Cost of Control- Minority Interest- Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing-Preparation of consolidated balance sheet with one subsidiary company. (18 Hours)

## **Module V**

Presentation of Financial Statements: Concept of Accounting Standards- Introduction to IFRS and Indian Accounting Standards- Structure and content of financial statements- Presentation of financial statements (IAS 1 and Ind AS 1)- Accounting policies, accounting estimates (IAS 8 and Ind AS 8)- Events after reporting date (IAS 10 and Ind AS 10). (14 Hours)

## **References**

1. Jain S.P. and K.L. Narang. Corporate Accounting (2017). New Delhi: Kalyani Publishers.

## **Essential Reading/ Recommended Reading**

1. Anil Kumar, Rajesh Kumar (2017). Corporate Accounting. Mumbai: Himalayan Publishing House/ Student Edition,
2. M.C. Shukla, T.S. Grewal & S.C. Gupta (2017).Advanced Accountancy. New Delhi: S. Chand & Company Ltd.
3. R.L. Gupta & M. Radhaswamy (2017). Advanced Accountancy. New Delhi: Sultan Chand & Sons.
4. Dr. Maheshwari S.N & Dr. Maheshwari S.K (2017). Advanced Accountancy Vol.1, Vol.- 2. New Delhi: Vikas Publishing House Pvt. Ltd
5. Mukerjee & Hanif, Modern Accountancy (2017).New Delhi: Tata McGraw Hill. S.K. Paul, Accountancy, (2017). New Delhi: New Central Book Agency (P) Ltd.

**SEMESTER II**  
**GBCH2B09T: BUSINESS MATHEMATICS**

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

**Course Objective**

- To develop a working understanding of mathematical models and their implications among students and thereby facilitating rational and critical thinking.

**Module I**

Linear Models: Linear equations and inequalities in one variable, Linear functions, slope and equations of a line, linear mathematics models, constructing mathematical models. System of Linear Equations and Matrices Addition of matrices- System of linear equations, addition and multiplication of Matrices- Determinants- Inverse of a matrix by Gauss Jordan method. Application of matrices and Determinants- Solution of a system of linear equations- Gauss elimination method. (20 Hours)

**Module II**

Linear Programming: Problems Definition- Linear Programming Problem- Formulation- Solution by Graphical method- simplex method- minimization and maximization problems. (18Hours)

**Module III**

Sets and Set Operation: Venn Diagrams-Theorems on number of Elements in a set. Matrices, Fundamental ideas about matrices and their operational rules- Matrix multiplication- solving system of simultaneous linear equations, Time, Work & Distance problems. (18 Hours)

**Module IV**

Theory of Probability: Permutation and Combination- Probability: Concept and definitions- Approaches to probability- Theorems of probability- Addition Theorem, Multiplication Theorem- Conditional probability- Inverse probability- Baye's Theorem- Random variable- Mathematical expectation. (20 Hours)

**Module V**

Basic Calculus: Calculus Limits- Differentiation- Methods of differentiation- Second order derivative- Maxima and Minima. Application to commerce and Economics- Revenue Function- Cost function- Profit function- Elasticity of demand- Breakeven point. (14 Hours)

**References**

1. Kapoor, V.K. Business Mathematics, Theory & Applications. Sultan Chand & Sons
2. Sharma, S.K. & Kaur, Gurmeet. Business Mathematics. Sultan Chand
3. Thukral, J.K. Business Mathematics. Mayur Publications.

**SEMESTER III**  
**GBCH3B10T: MODERN BANKING**

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

**Course Objective**

- To provide basic knowledge of banking.
- To familiarise the students with the changing scenario of Indian banking.
- To gain insight into E-banking services.

**Module I**

Banking: Meaning and definition- role of banks in business- structure of commercial banking in India- Public sector and private sector banks- scheduled banks- foreign banks- new generation banks- functions of commercial banks- primary and secondary functions- creation of credit- RBI- Functions of RBI- Bank Rates. (10 Hours)

**Module II**

Banking Sector Reforms: Basel Norms- Capital Adequacy norms - Globalised challenges in Banking Services- New Trends in Banking Services- Measurement of Service Quality SERVQUAL Banking Services: Meaning and Importance- Economic and Monetary implications of Banking Operations- Tangible Services- Deposits, Withdrawals and Lending- Intangible Services-Improved Customer Services- Deficiency in Services- Ways to Improve the Services. (20 Hours)

**Module III**

Changing scenario of Indian Banking: Social banking- Lead Bank Scheme- Priority sector lending- service area approach- micro credit- management of Non-Performing Assets (NPAs)- Prudential norms- Universal banking- maintaining customer relationship- Know Your Customer (KYC)- Operation of accounts and settlement of transactions using internet banking- CIBIL, Right to Information. (15 Hours)

**Module IV**

Retail Banking: Products and services- Retail banking business and its composition- Housing loans, vehicle loans, personal loans and education loans- Computation of interest- fixed rate and floating rate, RBI monthly review-REPO- Reverse REPO- EMI- value of added services. (15 Hours)

**Module V**

E-Banking: Centralised Online Real Time Electronic Banking (CORE)- Electronic Clearing Service (ECS)- Electronic Fund Transfer (EFT)- Real Time Gross Settlement (RTGS)- National Electronic Fund Transfer (NEFT)- Society for Worldwide Inter bank Financial Telecommunications (SWIFT)- E-Cheque- Any Time Money- ATMs- Credit Cards- Debit Cards- UPI- E-Wallets- Payment Banks- Cheque Truncation System. (15 Hours)

**References**

1. B.S. Khubchandani, Practice and Law of Banking. Mac Milian India Ltd 2000
2. K.C.Nanda, Credit and Banking, Response Book, Sage Publications, I 999.
3. Sundaram K.P.M. and Varshney P.N., Banking and Financial System, Sultan Chand & Sons.
4. Dr.S. Gurusamy, Financial Services & System, Vijay Nicole Imprints Pvt Ltd.
5. H.I. Bedi & V.K. Hardikar, Practical Banking.
6. C. Jeevanandan, Practice & Law of Banking.

**SEMESTER III**  
**GBCH3B11T: COST ACCOUNTING- I**

Contact Hours per week: 4

Max. Marks: 80

Credits: 4

**Course Objective**

- To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.

**Module I**

Introduction to Cost Accounting- Meaning- Definition- Cost Concepts- Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting- Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost. (18 Hours)

**Module II**

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- Material Stock Level- EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bin card and Stores ledger- Documents authorizing movement of materials- Inventory systems: Perpetual and Periodic Inventory System- Continuous Stock Taking - Material Losses- Wastage- Scrap- Spoilage- Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average. (25 Hours)

**Module III**

Accounting and Control of Labour Cost- Time Keeping and Time Booking- Methods- Systems of Wage Payment- Time Rate System- Piece Rate System- Differential Piece Rate- Taylor's differential piece rate system- Merrick's differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan- Rowan Plan- Idle Time- Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculating Labour Turnover. (20 Hours)

**Module IV**

Accounting for Overhead- Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary- Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded). (25 Hours)

**Module V**

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation- Reconciliation Statement- Need- Reasons for disagreements in Profits- Preparation- Memorandum Reconciliation Account. Specific Order Costing- Job Costing- Meaning- Procedure- Batch Costing- Meaning- Procedure. (20 Hours)

**Suggested Readings**

1. Jain S.P., & Narang K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswari S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. J. Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai
6. Shukla M.C. and Grewal T.S., Cost Accounting, Sultan Chand & Sons, New Delhi.
7. Lall Nigam B.M. and Jain I.C., Cost Accounting Principles and Practice, Prentice Hall of India

**SEMESTER III**  
**GBCH3B12T: HUMAN RESOURCE MANAGEMENT**

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

**Course Objectives**

- To familiarize the students with the different aspects of managing Human Resource in the organization.
- To equip the students with appropriate knowledge and skills required for acquisition, development and retention of Human Resources.

**Module I**

Introduction: Human Resource Management (HRM)- Concept- Scope- Function. Human Resource Procurement- Manpower planning- concept and objectives- process of manpower Planning- recruitment- meaning- Source of Recruitment, Modern trends in Recruitment- Selection- Meaning and Importance, Steps in selection procedure. Interviews- Types of Interviews- Test types of tests- physical examination- induction- follow up- Job changes- transfer- promotions, Demotions- separations. (25 Hours)

**Module II**

Human Resource Development: Training- Concept and importance- Methods of Training. Executive Developments- Process and Techniques- Career Planning and Development. (15 Hours)

**Module III**

Compensation Management: Job evaluation- concept and process of job evaluation- Advantages and Limitations of job evaluation- Components of employee remuneration- Basic Wage- Dearness allowance- Bonus- Fringe benefits and incentives. (15 Hours)

**Module IV**

Performance Appraisal: Performance and potential Appraisal- concept and objectives- Process of Performance Appraisal- Methods and Problems of Performance appraisal- traditional and modern methods- Limitations of Performance appraisal. (10 Hours)

**Module V**

Personal Grievance Redressal: Grievance- meaning and causes of grievances- Procedure of grievances handling- Absenteeism Discipline- code of discipline- Hot Stove Rule (General Outline only). (10 Hours)

**References**

1. Bernardin John H., Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Arthur M., Career Theory Handbook, Prentice Hall Inc. Englewood Cliff
3. Belkaoui A.R. and Belkaoui, J.M., Human Resource Valuation: A guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.

4. Dale B., Total Quality and Human Resources: An Executive Guide, Blackwell. Oxford.
5. Greenhaus J.H., Career Management, Dryden, New York.
6. Mabey C. And Salama G., Strategic Human Resource Management, Blackwell. Oxford.
7. Aswathappa K., Human Resource Management.
8. Subba Rao, Human Resources Management.
9. Michael Porter, HRM and Human Relation

**SEMESTER III**  
**GBCH3B13T: CORPORATE ACCOUNTING- II**

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

**Course Objective**

- The aim of the course is to make the students understand the underwriting of shares, profit prior to incorporation, internal reconstruction, liquidation of companies, and to understand the recent trends in accounting.

**Module I**

Underwriting of Shares and Debentures: Introduction- Meaning of underwriting- Underwriting commission- Types of underwriting- Marked and Unmarked applications- Journal entries in the books of the company and underwriters- Calculation of underwriter's liability. (10 Hours)

**Module II**

Profit Prior to Incorporation: Meaning- Calculation of Profit with the help of Time- Sales- Weighted Ratio's- Ascertainment of Profit or Loss Prior to incorporation; Problems relating to Profit and Loss statements and Statement of Balance Sheet based on sales ratios, time ratios and weighted ratios. (10 Hours)

**Module III**

Internal Reconstruction: Introduction- Meaning, Importance- Legal provision relating to Capital Reduction- steps in reconstruction- Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet. (15 Hours)

**Module IV**

Liquidation of Companies: Meaning of Liquidation- Types of Liquidation- Preparation of Liquidators final statement under voluntary Winding up or Winding Up by the Court- Order of Payment- Liquidation Expenses- Liquidators Remuneration- Calculation of Preferential Creditors- Pro-Rata Payment- List of Contributors- Treatment of capital surplus- Return of capital to shareholders having the same capital rights but different paid-up capitals. (20 Hours)

**Module V**

Accounting for Business Combinations: Introduction- Definitions- Business Combinations- Accounting procedure as per Ind AS 103, Purchase consideration- Accounting Entries in the Books of the Acquirer and acquiree company Reconstruction- Accounting Entries in the Books of the Transferor and Transferee company- Disclosure in Financial Statements. (20 Hours)

**References**

1. Jain S.P. & Narang K.L. (2017). Corporate Accounting. New Delhi: Kalyani Publishers, REP/Editio

**Essential Reading/ Recommended Reading**

1. M.C. Shukla, T.S. Grewal & S.C. Gupta (2017). Advanced Accountancy (13<sup>th</sup> ed.) New Delhi: S. Chand & Company Ltd.
2. R.L. Gupta & M. Radhaswamy (2017). Advanced Accountancy. New Delhi: Sultan Chand & Sons.
3. Dr. Maheshwari S.N. & Dr. Maheshwari S.K. (2017). Advanced Accountancy Vol. 1, Vol. 2. New Delhi: Vikas Publishing House Pvt. Ltd.
4. Mukerjee & Hanif, Modern Accountancy (2017). New Delhi: Tata McGraw Hill S.K. Paul, Accountancy, (2014). New Delhi: New Central Book Agency (P) Ltd.
5. Anil Kumar, Rajesh Kumar (2017). Corporate Accounting (5<sup>th</sup> ed). Mumbai: Himalayan Publishing House/ Student Edition.

**SEMESTER III**  
**GBCH3B14T: BUSINESS STATISTICS**

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

**Course Objective**

- To enable the students to understand and make use of different business statistical tools in managerial and business decision making.
- To facilitate the students in data processing and analysis through statistical means.

**Module I**

Meaning and Definitions of Statistics: Scope and Limitations- Statistical enquiries- Scope of the problem- Methods to be employed- types of enquiries- Presentation and data by Diagrammatic and Graphical method- Frequency Distribution. (15 Hours)

**Module II**

Measures of Central Tendency: Arithmetic Mean. Median, Mode. Geometric and Harmonic mean, Measures of variation and standard, mean and quartile deviations- Skewness and Kurtosis and Lorenz curve. Analysis of Time Series: Methods of Measuring- Trend and Seasonal variations- Index number- Unweighted indices- Consumers price and cost of living indices. (15 Hours)

**Module III**

Measures of Relationship: Meaning and definition of Correlation- Methods of correlation: Karl Pearson's co-efficient of correlation- Coefficient of determination- Rank correlation- Regression: Assumptions- Linear and non-linear regression- Determination of simple linear regression. (15 Hours)

**Module IV**

Sampling Theory and Statistical Inference: Concept of sampling- Principles of sampling- Census v/s sample survey- Errors in sampling- Types of sampling- Determination of sample size- Concept of standard error- Parameters and statistics- Confidential limit- Estimation of population parameters- Properties of good estimator- Point and interval estimation. (10 Hours)

**Module V**

Testing of Hypothesis: Hypothesis: Meaning and types- Formulation and testing- Type I error and type II error- One tail and two tail test- Test of significance for attributes- Large sample test: Testing the difference between means of two samples- Testing the difference between standard deviations of two samples- Small sample test (t test)- Independent and paired sample test- Test of significance of correlation coefficient- variance test- Application of F test- ANOVA- one way and two way analysis of variance- Non parametric tests ( Chi-square test and applications only). (25 Hours)

**References**

1. Anderson, Sweeney and William, Statistics for Students of Economics and Business. Cengag
2. Gupta S.P. and Gupta Archana, Statistical Methods. Sultan Chand and Sons, New Delhi.
3. Levin Richard, David S. Rubin, Rastogi and Siddqui, Statistics for Management, Pearson Education.
4. Thukral J.K., Business Statistics, Taxmann Publications
5. Vohra N.D. Business Statistics, McGraw Hill.

**SEMESTER IV**  
**GBCH4B15T: PROJECT FINANCE**

Contact Hours per week: 5

Max. Marks: 80

Credits: 3

**Course Objective**

- To provide knowledge on the concept of project finance.
- To highlight the sources and application of finance.

**Module I**

Project: Meaning- definition- features- classification of projects- stages in project cycle- identification, formulation and implementation. (15 Hours)

**Module II**

Appraisal of Projects: Market feasibility, technical feasibility, financial feasibility- different types of appraisals to determine feasibility- feasibility report- Project report- Contents. (20 Hours)

**Module III**

Financial Appraisal of a Project: Evaluation Techniques- traditional and modern (theoretical aspects only)- Risk analysis- meaning- importance and techniques -Sensitivity, Break even, Decision Tree, simulation analysis. (10 Hours)

**Module IV**

Estimation of Project cost: Preliminary expenses- cost of acquisition of fixed assets cost on technical knowhow, acquisition of patents and licenses- documentation charges- preparation of project report-sources of funding. (20 Hours)

**Module V**

Institutional Finance for Projects: National and state level - IDBI, SIDBI, GIC, LIC, UTI, SIC, IFC- functions and schemes. (10 Hours)

**References**

1. Prasanna Chandra, Project Planning, Analysis, Selection, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
2. God B.B., Project Management, Deep & Deep Publications Pvt.Ltd.. New Delhi.
3. Harold Herzner, Project management: A Systems Approach to Planning, Scheduling and Controlling, CBS Publishers, New Delhi.
4. Vasant Desai, Project Management, Himalaya Publishing House, Mumbai.
5. Rao P.C.K, Project Management and Control, Sultan Chand & Sons, New Delhi.
6. Bhavesh M. Patel, Project management: Strategic Financial Planning. [valuation and Control, Vikas Publishing House, New Delhi.
7. Clifford F. Gray, Enk. W. Larson, Project Management, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.

**SEMESTER IV**  
**GBCH4B16T: COST ACCOUNTING- II**

Contact Hours per week: 108

Max. Marks: 80

Credits: 4

**Objectives**

- To acquaint the students with different methods and techniques of costing and to enable the students to identify the methods and techniques applicable for different types of industries.

**Module I**

Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified-Retention money and progress payments- Determination of Profit on Incomplete Contract-Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract. Activity Based Costing (ABC) target costing- life cycle costing in manufacturing and service industries.

(15 hours)

**Module II**

Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain-Treatment- Joint Products and By-products- Equivalent production- Methods of Apportioning Joint costs- Accounting for By-products.

(25 hours)

**Module III**

Marginal Costing and Break-Even Analysis- Marginal Costing- Meaning-Definition-Difference between Marginal Costing and Absorption Costing- Differential Costing- Advantages and Disadvantages of Marginal Costing-Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break-Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor-Make or Buy- Sales Mix- Acceptance of foreign orders.

(15 hours)

**Module IV**

Budgeting and budgetary control- Objectives- types of budgets- functional budgets- flexible budgets- quantitative analysis in budgeting- behavioural aspects of budgeting- Zero based budgeting- Performance budgeting.

(20 hours)

**Module V**

Standard Costing and Variances Analysis- Definition- setting of standards- variances analysis- material cost, price, quantity, usage, mix and yield variances- sales variances- Labour variances- cost, rate, efficiency, mix and yield variance- planning and operational variances- behavioural aspects of standard costing.

(20 hours)

(Problem questions and theory questions shall be in the ratio of 60:40).

**Suggested Readings**

1. Jain S.P., & Narang K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswary S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J. Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai.
7. Lall Nigam B.M. and Jain I.C, Cost Accounting Principles and Practice- Prentice Hall of India.

**SEMESTER IV**  
**GBCH4B17T: BUSINESS RESEARCH METHODS**

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

**Course Objective**

- To familiarize the students with the process of doing the research and to enable the students to acquire the skills required to undertake research projects.

**Module I**

Meaning and definition of Business Research- Features- Theory Building-Induction and Deduction Theory- Research Process- Types of Business Research- Basic- Applied- Exploratory- Descriptive- Casual. (20 Hours)

**Module II**

Research Design- Exploratory, Descriptive and Experimental Designs- Process of Problem Definition- Determine the relevant variables and state research questions- Hypothesis and Research Objectives. (10 Hours)

**Module III**

Data Collection- Primary Data and Secondary Data-Population and Sample- Sampling design- Techniques of Sampling-Sampling and Non-Sampling Errors- Measurement and Scaling- Nominal- Ordinal- Interval and Ratio Scales- Reliability and Validity- Questionnaire Design- Means of Survey Data Collection. (20 Hours)

**Module IV**

Data Processing- Processing Stages- Editing- Coding- Data Entry- classification- Tabulation and Analysis of Data- Descriptive Analysis under different types of Measurements- Percentages- Frequency table- Contingency table- Graphs- Measures of Central Tendency- Index numbers- Parametric and Non-Parametric tests- Interpretation. (15 Hours)

**Module V**

Preparation of Research Report-Format-Report Writing Stages- Gathering Materials and Data- Over all Format- Make Detailed out line- First draft writing- Final publishing. (10 Hours)

**References**

1. S.N. Murthy & U. Bhojanna, Business Research Methods. Excel Books New Delhi.
2. Michael V.P, Research Methodology in Management, Himalaya
3. R. Paneerselvan, Research Methodology, Prentice Hall of India
4. Ajai S. Gaur & Sanjaya S. Gam, Statistical Methods for Practice & Research, Response Books, New Delhi.
5. Dipak Kumar Bhattacharya, Research Methodology, Prentice Hall of India.
6. Kultar Singh, Quantitative Social Research Methods, Response Books, New Delhi.

7. Kothari C.R., Research Methodology, New Age Publishers, New Delhi.
8. S.L. Gupta, Marketing Research, Excel Books, New Delhi.
9. Neresh K. Malhotra, Marketing Research, Pearson Education.
10. Jan Brace, Questionnaire Design, Kogan Page India.

**SEMESTER IV**  
**GBCH4B18T: OPERATIONS RESEARCH**

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

**Course Objective**

- To provide basic knowledge about operations research.
- To Enable The Students To Understand Common Techniques Used In Operation Management Decisions

**Module I**

Operations Research: Meaning - Origin and Development- OR In India- OR As A Tool In Decision Making- OR and Management- Features and Methodology Of OR- Phase Of OR Study- Models In OR- Methods of Deriving the Solution- Limitations Of OR.

(5 Hours)

**Module II**

Linear Programming: Meaning- Concepts- Notations- Uses and Applications-Formulation- Graphical Solution- Simplex Method (Maximization problems only).

(10 Hours)

**Module III**

Network Analysis: CPM and PERT- Net Work Concepts- Construction of Network Diagram- Numbering the Events (Fulkerson's Rule)- Requirements- Network Calculations- CPM- Concept of Float- Steps in the application of CPM- critical activity- PERT- Time estimate in PERT- Probability Considerations in PERT- Calculation of Float/Slack Under PERT- PERT Calculations- Points of Similarities and Dissimilarities in PERT and CPM- Limitation of PERT and CPM. (Simple problems are expected- crashing of activity time not expected).

(15 Hours)

**Module IV**

Transportation Problems: Different Initial Allocation Methods- Move towards Optimality- MODI Method of Solving Transportation Problems. Assignment Problems- Solutions- Variations in Assignment Problems.

(20 Hours)

**Module V**

Decision Theory: Quantitative Approach to Management Decision Making - Decision under Conditions of Uncertainty- Maximin- Maximax- Hurwics, Laplace and Minimax Regret Criteria -Decision Making under Risk- EMV- EOL- EVPI Criteria- Decision Tree Analysis- Game Theory- Pay offs- Saddle point- Value of the game- Queuing Theory. (Theory 20% and Problems 80%)

(25 Hours)

**References**

1. J.K. Sharma, Operation Research, Theory and Applications Macmillan India Limited.
2. Ravindran, Operations Research, Principles and Practice,
3. H.R. Ramanath, Research Methodology and OR, Himalaya Publishing House.
4. V.K. Kapoor, Operation Research, Sultan Chand Co.

5. Sharmma & Anand, Operation Research , Himalaya Publishing House.
6. Kanthi Swarup, Operation Research, Sultan Chand Co.
7. S.D. Sharmma, Operation Research, Kedarnath Co.
8. J.K. Sharma, Operation Research-problem and solutions, Macmillan India limited.
9. K.K. Chawala, Gupta & Sharma, Operations Research, Kalyani Publishers.

**SEMESTER IV**  
**GBCH4B19P: COMPUTER APPLICATIONS**  
**FOR BUSINESS AND RESEARCH**

Contact Hours per week: 6

Max. Marks: 80

Credits: 4

**Course Objective**

- To develop practical skills in the application of Tally Package
- To make the students learn the process of using statistical tools in the field of research for validating findings and interpreting statistical results.

**Module I**

Fundamentals of Tally ERP 9- Setting up of company in Tally ERP 9- F11: Features- F12: Configurations- Setting up Account Heads- Inventory- Stock groups- stock categories- godowns/ locations- Units of measure- Stock items- Creating Inventory Masters- Voucher Entry- Accounting, Inventory Vouchers- Invoicing- Advanced accounting- Bill-wise details- Cost centres and Cost categories- Voucher class and Cost centre class- Multiple currencies- Bank reconciliation- Interest calculations- Budget and controls- Advanced inventory- Order processing- Reorder levels- Bill of Materials (BoM)- Price levels and price lists- Stock valuation- Zero valued entries- Inventory ageing analysis. (20 Hours)

**Module II**

Point of Sale (PoS)- Features of Point of Sale- Configuring- Entering POS transactions- POS Reports- Tax deducted at source (TDS)- Configuring- creation of masters- Processing transactions- TDS reports- Payroll Accounting- Configuring Payroll in Tally ERP 9- Creating Payroll masters- processing Payroll- Accounting for Employer PF, ESI contributions- Payment of professional tax- General Payroll reports. (15 Hours)

**Module III**

Tally Vault- Security control- Tally Audit- Backup and restore- Split company data- Export and import company data ODBC connectivity- web enabled- Print Preview and Online help- Printing of reports and cheques. (15 Hours)

**Module IV**

An overview of SPSS- Entering data in SPSS editor- Solving compatibility issues with different types of file- Inserting and defining variables and cases- Managing fonts and labels- Data screening and cleaning- Research with SPSS (random number generation)- Mouse and keyboard processing, frequently used dialog boxes- Editing output- Printing results- Creating and editing a data file- Managing data- Listing cases, replacing missing values, computing new variables, recording variables, exploring data, selecting cases, sorting cases, merging files. (10 Hours)

**Module V**

Graphs- Creating and editing graphs and charts- Frequencies- Frequencies, bar charts,

histograms, percentiles.

(10 Hours)

### **Module VI**

Descriptive Statistics- Measures of central tendency, variability, deviation from normality, size and stability, Cross tabulating and Chi-square analysis- Bivariate Correlation- The T-test procedure- Independent samples, paired samples and one sample tests- The one way ANOVA procedure- one way analysis of variance- General Linear model- Two-way analysis of variance- Simple Linear Regression, Multiple regression analysis. (20 Hours)

### **Recommended Practicals**

1. Application of Tally - creation of companies; creation of primary groups, secondary groups; creation of ledgers; creation of inventory - items, groups, units etc.
2. Creation of different types of vouchers: bills-wise details; interest calculation; creation of godowns.
3. Preparing, display and alter books of accounts, preparing stock reports, stock query, branch accounts, invoices, price list and bank reconciliation statement.
4. Generating fund flow statements, ratio analysis statements, budgets calculation of VAT in Tally; preparation of TDS return 113.
5. Generating Trial Balance, Profit and Loss Accounts, Balance Sheets, consolidated statement of companies.
6. Frequencies, Data manipulation: Recoding and Selecting Cases. Central Tendency Measures, Histograms.
7. Data manipulation-Data Transformation- Syntax files and scripts- Output management.
8. Descriptive analysis of data- Frequencies- Descriptives- Explore- Crosstabs- Charts.
9. Statistical tests- Means- T-test- One-way ANOVA- Non parametric tests- Normality tests.
10. Correlation and regression - Linear correlation and regression.

### **References**

1. Institute of Computer Accountants, Tally, Vikas Publishing House. New Delhi.
2. Tally Academy, Tally Manual.
3. Field A., Discovering Statistics Using SPSS, Fourth Edition, SAGE, 2013
4. SPSS in simple steps Author: Kiran Pandya, Smruthi Bulsari Publisher: Wisley India
5. Discovery statistics using SPSS Author: Andy Field Publisher: SAGE Publishers
6. SPSS Explained Author: Perry R. Hinton Publisher: Routledge

**SEMESTER V**  
**GBCH5E01T: FUNDAMENTALS OF INVESTMENT**

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

**Course Objective**

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

**Module I**

The Investment Environment: The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and Risk: Concept, Calculation, Trade-off between return and risk, Impact of taxes and inflation on return. (10 Hours)

**Module II**

Bond Analysis: Bond Fundamentals, Estimating bond yields, Bond Valuation & Malkiel Theorems, bond risks and credit rating. (20 Hours)

**Module III**

Approaches to Equity Analysis: Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares using Dividend Discount model and P/E ratio model. (20 Hours)

**Module IV**

Portfolio Analysis: Harry Markowitz model of Portfolio Analysis and Diversification, CAPM model. Portfolio Risk and Return, Mutual Funds. (15 Hours)

**Module V**

Financial Derivatives: Derivatives: overview of Financial Derivatives-Forwards, Future & Options, SWAP (Concepts Only). (15 Hours)

**References**

1. Jones C.P., Investment Analysis and Management. Wiley.
2. Mayo, An Introduction to Investment. Cengage Learning.
3. Rustagi R.P., Investment Management. Sultan Chand, New Delhi.
4. Sharma S.K. and Kaur Gurmeet, Fundamentals of Investments, Sultan Chand & Sons.
5. Singh Y.P. Fundamentals of Investment Management. Galgotia Publications
6. Tripathi Vanita (2019), Fundamentals of Investments. Taxmann. Publications.

**Additional Resources**

1. Videos of Eugene Fama on the history of Finance.
2. Vohra N.D. and Bagri, Future and Options. McGraw Hill Publishing

**Note:** The latest edition of text books may be used.

**SEMESTER V**  
**GBCH5B20T: ACCOUNTING FOR MANAGERIAL  
DECISION MAKING**

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

**Course Objectives**

- To develop a theoretical and working understanding among students about the various accounting tools used in managerial decision making and its practical implications.

**Module I**

Management Accounting: Nature and Scope- Difference between cost Accounting, Financial accounting and Management accounting- Recent trends in Management Reporting.

(10 Hours)

**Module II**

Analysis and Interpretation of Financial Statements: Meaning- Types and Methods of Financial Analysis- Comparative Statements- Trend Analysis- Common size Statements.

(10 Hours)

**Module III**

Ratio Analysis: Meaning- Nature- uses and limitations of Ratios- Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios- Judgment of financial stability through ratios- (Focus to be given to problems solving and Interpretation skills).

(15 Hours)

**Module IV**

Fund Flow and Cash Flow Analysis:

- A. Fund Flow Statements: Meaning and concept of Fund- Current and Non Current Accounts- Schedule of changes in working capital- Flow of fund- Preparation of Fund Flow statement- Uses and Significance.
- B. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement- Preparation of Cash Flow Statement as per AS- 3 Norms- Direct and Indirect methods (Stress to be given to Problems).

(25 Hours)

**Module V**

Managerial Decision making with the help of CVP Analysis: Marginal Costing- Fixed Cost- Variable Cost- Contribution- P/V Ratio- Break Even Analysis- Algebraic and Graphic presentation- Decision making: Fixation of Selling Price- Exploring new markets- Make or Buy- Key Factor- Product Mix- Operate or Shutdown.

(20 Hours)

(Theory and Problems may be in the ratio of 40% and 60% respectively)

**References:**

1. Dr. S.N. Maheswari, Management Accounting.

2. Saxena, Management Accounting.
3. Made Gowda, Management Accounting.
4. Dr. S. N. Goyal and Manmohan, Management Accounting.
5. B.S. Raman, Management Accounting.
6. R.S.N. Pillai and Bagavathi, Management Accounting.
7. Sharma and Gupta, Management Accounting.
8. J. Batty, Management Accounting.
9. Foster, Financial Statement Analysis, Pearson Education.
10. P.N. Reddy & Appanaiah, Essentials of Management Accounting.

**SEMESTER V**  
**GBCH5B21T: ORGANIZATIONAL BEHAVIOUR**

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

**Course Objective**

- To develop a theoretical understanding among students about the structure and behaviour of organization, and make them capable of realizing the competitiveness for firms.

**Module I**

Introduction: Organization- Definition- Organization Theories: Classical Theory- Features- limitations. Neoclassical Theory- features- limitations. Contemporary Organization Theory- features- limitations. Organizational Behaviour (OB)- key elements of OB- Fundamental Concepts of OB- Features and Scope - Contributing disciplines to the OB- Emerging Challenges for OB. (15 Hours)

**Module II**

Individual Behaviour: Personality- characteristics- Determinants- Theories of personality- Big five Personality factors- personality traits influencing OB-Learning- Theories of learning- classical conditioning-operant conditioning-cognitive learning- social learning- principles and determinants of learning. The Perceptual Process- Factors influencing perception- Internal & External; Attitudes and Behaviour- nature of attitude- components of attitude- sources of attitude- functions of attitude- work related attitude. (15 hours)

**Module III**

Group Behaviour- Characteristics of group- Group Dynamics- features of group dynamics- reasons for group formation- types of groups- Stages of group Development- Important Factors influencing Team- Effectiveness- Cohesiveness- Norms- Decision-making. (15 hours)

**Module-IV**

Motivation, Morale and Culture: Motivation- Theories of Motivation- Motivational Processes- Content Theories (Maslow, Alderfer, Herzberg, McClelland, McGregor)- Process Theories (Adam, Victor, Vroom and Lawler and Porter)- Morale- Factors influencing Morale- Organizational Culture- Concepts- Forming a Culture- Sustaining a Culture- Changing a Culture. (15 Hours)

**Module V**

Leadership and Change: Leadership- Nature of leadership- Leadership and Management- Leadership Styles - Theories of Leadership - Traits- Behavioural Model (Managerial Grid)- Contingency (Fielder, Path goal, Tri-dimensional)- Inspirational Approaches- Change- Challenges contributing to Change- Types of Change Approaches Contemporary Issues in Change- Management of Change. (20 Hours)

## **References**

### **I. Core Readings**

1. Aswathappa: Organizational Behaviour, Himalaya Publishers, New Delhi. Robbins: S.P., Organisational Behaviour, Prentice Hall of India Pvt. Ltd. New Delhi. L.M. Prasad; Organizational behaviour sulthanchand and sons New Delhi. Daft: Organisation Theory and Design, Thomson Publishers.
2. Luthans, Fred, Organisational Behaviour, McGraw Hill International, New York.
3. Robins S.P., Organisational Theocv Structure Design and Application. Prentice I fall of India Pvt. Ltd.
4. Jones G R, Organizational Theory, Pearson Education, New Delhi
5. Uma Sankaran, Organisational behaviour: Text and Cases, Tata McGraw Hill Publishing Company Ltd., New Delhi.
6. Sharma R. A, Organisational Theory & Behaviour, Tata McGraw Hill Publishing Company Ltd., New Delhi.

### **II. Additional Readings**

1. Schermerhorn, Hunt & Osborn, Organizational Behaviour, Wiley & Sons. New York. McGregor, Douglas, the Human Side of Enterprise, Tata McGraw -Hill, New Delhi.
2. Greenburg & Baron, Behaviour in Organizations, Prentice Hall of India. Nev, Delhi, Miner, Organisational Behaviour: Essential Theories of Motivation and Leadership, Prentice Hall of India, New Delhi.
3. Dwivedi, Human Relations & Organizational Behaviour, MacMillan India.
4. Atkinson & Raynor, Personality, Motivation & Achievement, John Wiley & Sons.

### **III. Current Readings**

Harvard Business Review. Sloan Management Review. Indian Management, Vikalpa.

**SEMESTER V**  
**GBCH5E02T: INTERNATIONAL BUSINESS**

Contact Hours per week: 4

Max. Marks: 80

Credits: 4

**Course Objective**

- This course aims to introduce students to the international business, trading and financial environment. Students are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

**Module I**

Introduction to International Business: Globalization and its growing importance in the world economy; Impact of Globalization; International business contrasted with domestic businesses- complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses. International Business Environment: Economic, demographic, cultural and political-legal environment.

(15 Hours)

**Module II**

International Trade: Theories of International trade- Absolute advantage theory, Comparative advantage theory, Factory proportion theory and Leontief paradox, Product life cycle theory, National competitive advantage theory; Tariff and Non-Tariff Barriers. BOP- Balance of payment account and its components.

(15 Hours)

**Module III**

Regional Economic Integration: Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO, UNCTAD, World Bank and IMF.

(15 Hours)

**Module IV**

International Financial Environment: Foreign exchange markets, Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation; Types of exchange rate systems- fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure. Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations.

(20 Hours)

**Module V**

Foreign Direct Investment: Types of FDI- Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI Developments

and Issues in International Business: Outsourcing and its potential for India; International Business & Ecological considerations. (15 Hours)

### **References**

1. Bennett, Roger. International Business, Delhi: Pearson
2. Charles, W L Hill and Jain, Arun Kumar, International Business, New Delhi: Tata McGraw Hill
3. Daniels John. D. Lee H. Radenbaugh and David P Sullivan. International Business, Pearson Education.
4. Griffin, Ricky W and Michael W Pustay- International Business-A Managerial Perspective Prentice Hall
5. Michael R. Czinkota, et al. International Business. Fortforth. The Dryden Press.
6. Menipaz, E., Menipaz A. and Tripathi S.S. International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd. Note: Latest edition of the text books may be used.

### **Additional Resources**

1. Economic Survey, various issues
2. RBI Report on Currency & Finance, various issues.
3. UNCTAD Reports
4. Websites: RBI, IMF, WORLD BANK, WTO.
5. WTO Annual report, various reports

**SEMESTER V**  
**GBCH5B22T: INDIRECT TAXES**

Contact Hours per week: 6

Max. Marks: 80

Credits: 4

**Course Objectives**

- To create a practical awareness among students about the existing indirect tax system in the country.
- To facilitate a working understanding among students on how the assesses are being taxed in the country.

**Module I**

Introduction to Indirect Taxes: Taxation under Constitution- Direct and Indirect Taxes- Indirect Taxes- Concept and Features- Types of Indirect Taxes-Constitutional provisions relating to Indirect Taxes- Merits and demerits- Goods and Services Tax: Brief history behind the emergence of GST- The scope of GST- Definitions and meaning- Central Goods and Services Tax Act- Integrated Goods and Services Tax Act- State Goods and Services Tax Act- Need for GST in India- The scope of GST. (15 Hours)

**Module II**

Levy and Collection of Central/State Goods and Services Tax- Taxable person- Power to grant exemption from tax- Time and value of supply of goods- Time of supply of services- Place of supply- Change in rates of services- Valuation of supply- Problems. (20 Hours)

**Module III**

Registration- Amendment of registration- Cancellation of registration- Revocation of cancellation of registration- tax invoice, credit and debit notes- Returns- First Return- Annual return- Final return- Tax Return Preparers- Levy of late fee- Notice to return defaulters. (10 Hours)

**Module IV**

Input Tax Credit- Manner of CGST, SGST, IGST Credit distribution- Manner of credit taking- Input service distributor- Recovery of credit in excess- Problems- Payment of tax, interest, penalty and other amounts- Interest on delayed payment of tax- Tax deduction at source- transfer of input tax credit- refund of tax- accounts and records- demands and recovery- Inspection, search, seizure and arrest- offences and penalties- Audit by tax authorities- Special audit- Power of CAG to call for information. (25 Hours)

**Module V**

Customs Duty: Introduction- Customs Act, 1962- Scope of Customs Law- Meaning of Customs Duty- Important definitions- Customs Authorities- Functions of Customs Department-Taxable event of Import/ Export of goods-Types of Customs Duties- Classification and valuation of goods- Export Procedures- Import Procedures- Provisions governing import and export of goods- Baggage rules- Assessment- Abatement and remission of duty-Exemptions from Customs Duties- penalty refund and recovery. (20 Hours)  
(Problem 40% and Theory 60%)

## **References**

1. All about GST- V. S. Date
2. Model GST Law- CBEC
3. GST Ready Reckoner- Keshev R. Garg

**SEMESTER VI**  
**GBCH6E03T: STRATEGIC MANAGEMENT**

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

**Course Objective**

- To develop an understanding of the general and competitive business environment.
- To develop an understanding of strategic management concepts and techniques.

**Module I**

Business Environment: General environment- Demographic, socio-cultural, macro-economic, legal, political, technological, and global- Competitive environment- Business policy and Strategic Management- Meaning and nature- Strategic Management imperative: Vision, Mission and Objectives- Strategic levels in organizations. (15 Hours)

**Module II**

Strategic Analysis: SWOT analysis, TOWS matrix, Portfolio analysis- BCG matrix- Strategic planning: Meaning, stages, alternatives, strategy formulation- Growth and defensive strategies- Mergers and acquisitions, Joint venture and strategic alliance- Evaluation of strategic alternatives. (15 Hours)

**Module III**

Formulation of Functional Strategies: Concept and importance of financial strategies- Marketing strategy: Marketing process- Marketing mix- Marketing analysis- Marketing Strategy techniques- Financial strategies: Major areas of financial strategies- Acquiring funds- Management of funds- Evaluating worth of business- Developing projected financial statements- Production strategies: Production systems- Operations planning and control- Research and development- Logistic and Supply Chain Management Strategies- Concept and importance- Human resource strategy: Strategic role of HR Manager. (15 Hours)

**Module IV**

Strategy Implementation and Control: Organization structures- Establishing strategic business units- Establishing profit centers by business, product or service, market segment or customer- Leadership and behavioural challenges. (20 Hours)

**Module V**

Reaching Strategic Edge: Business process re- engineering, benchmarking, total quality management, six sigma contemporary strategic issues- Strategic review- Evaluating strategic performance criteria and problems. (15 Hours)

**Reference Books**

1. Fred David, Strategic Management, Prentice Hall, New Delhi.
2. Thompson and Strickland, Crafting and Executing strategy, Tata Mc Graw Hill.

3. Hitt, Hoskinsson and Ireland, Management of Strategy Concepts and Cases, South Western Cengage Learning.
4. Krishna Kumar, Cases in Strategic Management- managerial Experiences, Global Business Press.
5. R.M. Srivastava, Corporate Strategic Management, Pragati Prakashan.
6. Azhar Kazmi, Strategic management and Business Policy, Tata Mac Graw Hill Publishers.
7. Stephen Hains, Strategic Thinking, Jaico Publishing House.
8. C. Appa Rao, Parvathiswara Rao B, Strategic Management and Business Policy, Excel Books, New Delhi.

**SEMESTER VI**  
**GBCH6B23T: AUDITING AND ASSURANCE**

Contact Hours per week: 4

Max. Marks: 80

Credits: 4

**Course Objective**

- To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework
- To provide the students with an overall idea of financial services available in the country.

**Module I**

Audit Framework and Regulation: The concept of audit and other assurance engagements- External audits - Professional ethics and Code of Conduct- Internal audit and governance and the differences between external audit and internal audit -The scope of the internal audit function, outsourcing and internal audit assignments. (15 Hours)

**Module II**

Planning and Risk Assessment: Obtaining and accepting audit engagements-Objective and general principles- Assessing audit risks- Understanding the entity and its environment- Fraud, laws and regulations- Audit planning and documentation. (15 Hours)

**Module III**

Internal Control: Internal control systems- Components- The use and evaluation of internal control systems by auditors- Limitations in internal control, Vouching and Verification- Tests of control- General IT controls and applications control- control objectives, procedures and activities, Communication on internal control. (15 Hours)

**Module IV**

Audit Evidence: Financial statement assertions and audit evidence- Quality and quantity of audit evidence- Relevance and reliability of audit evidence, Audit procedures- Audit sampling and other means of testing- The audit of specific items- Computer- assisted audit techniques - The work of others- Not-for-profit organization. (20 Hours)

**Module V**

Review and Reporting: Subsequent events- Purpose, responsibilities, procedures, Going concern- significance, importance and needs- Written representations- Audit finalisation and the final review- Audit reports- basic elements- unmodified audit opinions. (15 Hours)

**References**

1. Audit and Assurance, Becker Educational Development Corp., 2016.
2. Audit and Assurance, Kaplan Publishing, 2016.
3. Audit and Assurance, BPP Learning Media LTD, 2016.

4. Institute of Chartered Accountants of India: Auditing and Assurance Standards, ICAI, New Delhi.
5. Gupta, Kamal, and Ashok Arora: Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.

**SEMESTER VI**  
**GBCH6B24T: FINANCIAL MANAGEMENT**

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

**Course Objective**

- To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.
- To familiarize the students with the principles and practice of financial management

**Module I**

Introduction: Nature, scope and objectives of financial management, Time value of money, Risk and Return. (10 Hours)

**Module II**

Capital Budgeting: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. (20 Hours)

**Module III**

Cost of Capital and Financing Decision: Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure. (20 Hours)

**Module IV**

Dividend Decision: Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. (15 Hours)

**Module V**

Working Capital Decision: Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of short-term finance, working capital estimation, cash management- techniques of cash management- an overview of receivables management and inventory management. B.Com.(Hons) CBCS Department of Commerce, University of Delhi 72. (15 Hours)

**References**

1. Khan M.Y. Khan and Jain P.K., Financial management: Text and Problems. Tata McGraw Hill

2. Kothari R., Financial Management: A Contemporary Approach. Sage Publications India Pvt. Ltd. New Delhi
3. Pandey I.M., Financial Management. Vikas Publications
4. Rustagi R.P., Fundamentals of Financial Management, Taxmann, New Delhi
5. Sharma S.K. and Sareen Rachan, Fundamentals of Financial management, Sultan Chand & Sons (P) Ltd.
6. Singh Preeti. Financial Management. Ane Books Pvt. Ltd, New Delhi.
7. Singh J.K., Financial Management- Theory and Practice. Galgotia Publishing House, Delhi
8. Singh Surender and Kaur Rajeev, Fundamentals of Financial Management. SCHOLOR Tech Press, New Delhi
9. Tripathi Vanita, Basic Financial Management, Taxmann Publications.

**Additional Resources**

1. Chandra P., Financial Management- Theory and Practice. Tata McGraw Hill.
2. Van Horne, James C. and John Wachowicz, Fundamentals of Financial Management. Pearson Education.
3. Ross Stephen A., Westerfield Randolph and Jeffrey Jaffe. Corporate Finance. Tata McGraw Hill.
4. Srivastava Rajiv and Mishra Anil, Financial Management. Oxford University Press, UK

**SEMESTER VI**  
**GBCH6E04T: FINANCIAL REPORTING AND ANALYSIS**

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

**Objective**

- To enable the students to have a basic knowledge of the latest financial reporting standards.

**Module I**

Basics Of Financial Reporting: Objectives and uses of financial statements for users- Role/objectives of accounting standards- Development of accounting standards in India- Requirements of international accounting standards- International organizations engaged in accounting harmonization- IASB- FASB- Role of IASB in developing IFRS - IFRS adoption or convergence in India- Implementation plan in India - Ind AS- Differences between Ind AS and IFRS- Conceptual framework- Definition of financial elements- Principles of recognition, measurements, presentation and disclosure. (10 Hours)

**Module II**

Assets Based Accounting Standards: Accounting for tangible non-current assets (IAS 16 and Ind AS 16)- Accounting for intangible assets (IAS 38 and Ind AS 38)- Accounting for impairment of assets (IAS 36 and Ind AS 36)- Inventories (IAS 2 and Ind AS 2)- Accounting for borrowing costs (IAS 23 and Ind AS 23). (15 Hours)

**Module III**

Revenue and Liabilities: Based Accounting Standards: Revenue from contracts with customers (IFRS 15 and Ind AS 115)- Income tax (IAS 12 and Ind AS 12)- Employee benefits (IAS 19 and Ind AS 19)- Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37)- Share based payments (IFRS 2 and Ind AS 102)- Accounting for taxation (IAS 12). (15 Hours)

**Module IV**

Other Reporting Standards: Accounting for financial and operating leases (IFRS 16 and Ind AS 116)- Accounting for basic and diluted earnings per share (IAS 33 and Ind AS 33)- Accounting for agriculture (IAS 17 and Ind AS 41)- Disclosure of related party transactions (IAS 24 and Ind AS 24)- Interim reporting (IAS 34 and Ind AS 34)- Operating segments (IFRS 8 and Ind AS 108). (15 Hours)

**Module IV**

Emerging Trends in Reporting: Accounting for E-commerce business- Introduction, elements of e-commerce transactions, business models, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting - Meaning, Purpose, Salient features of framework, the Capitals and Value creation. (10 Hours)

(Basic knowledge in Accounting Standards and simple problems only are expected. Theory and Problems may be in the ratio of 40% and 60% respectively)

**References**

1. S. David Young and Jacob Cohen, Corporate Financial Reporting and Analysis, 3<sup>rd</sup> Edition, Sage Publications, 2018.
2. Financial Accounting and Reporting Collins B. and Mckeith J.

**SEMESTER VI**  
**GBCH6B25T: INCOME TAX LAW AND PRACTICE**

Contact Hours per week: 6

Max. Marks: 80

Credits: 4

**Course Objective**

- To impart basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 amended up-to-date.

**Module I**

Basic Concepts: Income- agricultural income- person- assessee- assessment year- previous year- gross total income- total income- maximum marginal rate of tax- Residential status- Scope of total income on the basis of residential status- Exempted income under section 10.

(10 Hours)

**Module II**

- (a). Computation of Income under different Heads: Salaries- Allowances- Perquisites- Profit in lieu of salary- Gratuity- Pension.
- (b). Income from house property: Annual Value of house property-Computation under different circumstances- Deduction from annual value.

(25 Hours)

**Module III**

Profit and Gains of Business or Profession: Definition- Computation- Allowable expenses and expenses not allowed- General deductions - Provisions relating to Depreciation.

(15 Hours)

**Module IV**

- (a) Capital Gains: Definition of Capital Assets- Long term and short-term Transfers- Cost of acquisition- Cost of improvement- Exempted Capital gains.
- (b) Income from other sources: Definition- Computation- Grossing up- Deductions and other relevant provisions.

(20 hours)

**Module V**

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

(20 Hours)

**References**

1. Dr. Vinod K. Singhania, Direct Taxes- Law and Practice, Taxman publication.
2. B.B. Lal, Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwathi Prasad, Direct Taxes - Law and Practice, Wishwaprakashana.
4. Dr. Mehrotra and Dr. Goyal, Direct Taxes- Law and Practice, Sahitya Bhavan Publication.
5. Dinakar Pagare, Law and Practice of Income Tax, Sultan Chand and sons.
6. Gaur & Narang, Income Tax.