



**JSS COLLEGE OF ARTS COMMERCE &
SCIENCE**

(Autonomous)

BN Road, Mysuru – 25

**DEPARTMENT OF COMMERCE AND
MANAGEMENT**

Syllabus

CHOICE BASED CREDIT SYSTEM

B.COM. PROGRAMME

2017-18

Scheme of Study for B.COM. under CBCS Scheme 2017-18

Year	SEM	COURSE CODE	TITLE OF THE PAPER	CONTINUOUS ASSESSMENT					MAX MARKS			PERCENTAGE			DURATION OF EXAM		
				C1		C2		C3	TH	PR	IA	TH	PR	IA	TH	PR	
				Test	SD R	Test	VIVA										
I	I	DNA21011	FINANCIAL ACCOUNTING	10	05	10	05	70	70	70	30	50	20	30	3h	3h	
		DNA22011	BUSINESS ORGANIZATION AND MANAGEMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNA23011	PRINCIPLES OF MARKETING	10	05	10	05	70	70	-	30	70	-	30	3h	-	
	II	DNB21011	BUSINESS LAW	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNB22011	BUSINESS MAHEMATICSAND STATISTICS	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNB23011	BANKING AND INSURANCE	10	05	10	05	70	70	-	30	70	-	30	3h	-	
II	III	DNC21011	CORPORATE ACCOUNTING	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNC22011	INCOME TAX LAW AND PRACTICE	10	05	10	05	70	70	70	30	50	20	30	3h	3h	
		DNC23011	COMPUTER APPLICATIONS IN BUSINESS	10	05	10	05	50	50	70	30	35	35	30	2h	3h	
	IV	DND21011	COST ACCOUNTING	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DND22011	COMPANY LAW	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DND23011	E-COMMERCE	10	05	10	05	70	70	70	30	50	20	30	3h	2h	
III	V		ANY ONE OF THE FOLLOWING														
		DNE21001	5.2a QUANTITATIVE TECHNIQUES	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNE22001	5.2b AUDITING AND CORPORATE GOVERNANCE	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNE23001	5.2c SECURITY AND COMMIDTY MARKET	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNE24001	5.2d BUSINESS DECISIONS	10	05	10	05	70	70	-	30	70	-	30	3h	-	
			ANY ONE OF THE FOLLOWING														
		DNE25001	5.3a HUMAN RESOURCE MANAGEMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNE26001	5.3b GST AND CUSTOMS DUTY	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNE27001	5.3C PRINCIPLES OF EVENT MANAGEMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNE28001	5.3d SECURITY ANALYSIS AND PORTFOLIO MANAGMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
			ANY ONE OF THE FOLLOWING														
		DNE29001	5.4a BUSINESS RESEARCH METHODOLOGY	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNE30001	5.4b INTRODUCTION TO ACCOUNTING	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNE31001	5.4c INTRODUCTION TO INCOME TAX	10	05	10	05	70	70	-	30	70	-	30	3h	-	
DNE32001	5.4d PERSONAL SELLEING AND SALESMANSHIP	10	05	10	05	70	70	-	30	70	-	30	3h	-			

Year	S EM	COURSE CODE	TITLE OF THE PAPER	CONTINUOUS ASSESSMENT					MAX MARKS			PERCENTAGE			DURATION OF EXAM		
				C1		C2		C3	TH	PR	IA	TH	PR	IA	TH	PR	
				TH	SD R	TH	VIV A										
III	VI	DNF21001	6.1 INDIAN FINANCIAL SYSTEM	10	05	10	05	70	70	-	30	70	-	30	3h	-	
			ANY ONE OF THE FOLLOWING														
		DNF22001	6.2a CORPORATE TAX PLANNING	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNF23001	6.2b SERVICES MANAGEMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNF24001	6.2c MANAGEMENT ACCOUNTING	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNF25001	6.2d COMPUTERISED ACCOUNTING SYSTEM	10	05	10	05	70	70	70	30	50	20	30	3h	3h	
			ANY ONE OF THE FOLLOWING														
		DNF26001	6.3a INTERNATIONAL BUSINESS	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNF27001	6.3b OFFICE MANAGMENT AND SECRETARIAL PRACTICE	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNF28001	6.3c FUNDAMENTAL OF INVESTMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNF29001	6.3d CONSUMER PROTECTION	10	05	10	05	70	70	-	30	70	-	30	3h	-	
			ANY ONE OF THE FOLLOWING														
		DNF30001	6.4a MARKETING MANAGEMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNF31001	6.4b HUMAN RESOURCE MANAGEMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		DNF32001	6.4c ENTREPRENEURSHIP DEVELOPMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
DNF33001	6.4d PROJECT WORK						-	70	30	-	70	30	-	-			

SCHEME OF VALUATION FOR INTERNAL ASSESSMENT

- A candidate appearing for the first time should submit a duly signed skill development record
- Skill Development records have to be prepared by the concerned students on the basis of Field visit
- Skill Development record has to be valued for **FIVE marks** by Internal and external examiners at the time of vivo-voce examination
- **FIVE marks** for viva-voce.
- Computer Lab exams are conducted for 70 marks for each candidate for the subjects having L: T: P models 4:1:1,2:0:2

EVALUATION OF PROJECT WORK:

Sl No	Component	Marks
1	SUBMISSION OF SYNOPSIS	10
2	PPT PRESENTATION	10
3	DRAFT REPORT SUBMISSION	10
TOTAL		30

Sl No	Component	Marks
1	PROJECT REPORT EVALUATION	50
2	VIVA- VOCE	20
TOTAL		70

Discipline Specific Course

Sl. No	Sem	Course Code	Title of the paper	Total credits		
				L	T	P
1	I	DNA21011	FINANCIAL ACCOUNTING	4	1	1
2		DNA22011	BUSINESS ORGANIZATION AND MANAGEMENT	5	1	0
3		DNA23011	PRINCIPLES OF MARKETING	3	1	0
4	II	DNB21011	BUSINESS LAW	5	1	0
5		DNB22011	BUSINESS MATHEMATICS AND STATISTICS	5	1	0
6		DNB23011	BANKING AND INSURANCE	3	1	0
7	III	DNC21011	CORPORATE ACCOUNTING	5	1	0
8		DNC22011	INCOME TAX LAW AND PRACTICE	4	1	1
9	IV	DND21011	COST ACCOUNTING	5	1	0
10		DND22011	COMPANY LAW	5	1	0

Discipline Specific Electives:

Sl.	Sem	Course	Title of the paper	Total credits
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No		Code		L	T	P	
			ANY ONE OF THE FOLLOWING				
1	V	DNE21001	5.2a QUANTITATIVE TECHNIQUES	5	1	0	
2		DNE22001	5.2b AUDITING AND CORPORATE GOVERNANCE	5	1	0	
3		DNE23001	5.2c SECURITY AND COMMODITY MARKET	5	1	0	
4		DNE24001	5.2d BUSINESS DECISIONS	5	1	0	
				ANY ONE OF THE FOLLOWING			
5		DNE25001	5.3a HUMAN RESOURCE MANAGEMENT	5	1	0	
6		DNE26001	5.3b GST AND CUSTOMS DUTY	5	1	0	
7		DNE27001	5.3C PRINCIPLES OF EVENT MANAGEMENT	5	1	0	
8	DNE28001	5.3d SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	5	1	0		
			ANY ONE OF THE FOLLOWING				
9	VI	DNF22001	6.2a CORPORATE TAX PLANNING	5	1	0	
10		DNF23001	6.2b SERVICES MANAGEMENT	5	1	0	
11		DNF24001	6.2c MANAGEMENT ACCOUNTING	5	1	0	
12		DNF25001	6.2d COMPUTERISED ACCOUNTING SYSTEM	4	0	2	
				ANY ONE OF THE FOLLOWING			
13		DNF26001	6.3a INTERNATIONAL BUSINESS	5	1	0	
14		DNF27001	6.3b OFFICE MANAGEMENT AND SECRETARIAL PRACTICE	5	1	0	
15		DNF28001	6.3c FUNDAMENTALS OF INVESTMENT	5	1	0	
16	DNF29001	6.3d CONSUMER PROTECTION	5	1	0		

Generic Electives:

Sl. No	Sem	Course Code	Title of the paper	Total credits		
				L	T	P
			ANY ONE OF THE FOLLOWING			
1	V	DNE29001	5.4a BUSINESS RESEARCH METHODOLOGY	5	1	0
2		DNE30001	5.4b INTRODUCTION TO ACCOUNTING	5	1	0
3		DNE31001	5.4c INTRODUCTION TO INCOME TAX	5	1	0
4		DNE32001	5.4d PERSONAL SELLING AND SALESMANSHIP	5	1	0
			ANY ONE OF THE FOLLOWING			
5	VI	DNF30001	6.4a MARKETING MANAGEMENT	5	1	0
6		DNF31001	6.4b HUMAN RESOURCE MANAGEMENT	5	1	0
7		DNF32001	6.4c ENTREPRENEURSHIP DEVELOPMENT	5	1	0
8		DNF33001	6.4d PROJECT WORK	1	1	4

Skill Enhancement Course:

Sl. No	Sem	Course Code	Title of the paper	Total credits		
				L	T	P
1	III	DNC23011	COMPUTER APPLICATIONS IN BUSINESS	2	0	2
2	IV	DND23011	E-COMMERCE	3	0	1
3	VI	DNF21001	INDIAN FINANCIAL SYSTEM	4	0	0

Note:

L –Lecture

T – Tutorial
P - Practical

Programme code: BCO11

PROGRAM SPECIFIC OUTCOME:

Programme Outcome

This program could provide well trained dynamic personnel and professionals for

PO1: Industries and Multinational companies

PO2: Banking Sectors and Insurance Companies

PO3: Financing and Leasing Companies

PO4: Transport Agencies and Warehousing

PO5: Stock Markets and Foreign Trade

This program could provide well trained professionals to practice and work as

PO6: Chartered accountants, advocates, cost accountants and company secretaries

PO7: Financial Analysts, Tax consultants, Tax Practitioners and Investment consultants

PO8: Financial and management accountants

PO9: Marketing Manager, Store manager, Purchase Manager and Sales Manager

PO10: Human Resource Manager, Counsellor

PO11: Retail Manager, Middle men and Customer relation manager

PO12: Decision Maker

PO13: Stock broker,

PO14: Official receiver and Liquidator

PO15: Market researcher, supply chain manger and Franchisee

PO16: Administrator of the different types of Business and Non-business organizations

Programme Specific Outcome

The students at the end of the B.Com programme can become a

PSO1: Business Administrator

PSO2: Financial, Cost and Management Accountant

PSO3: Business Researcher

PSO4: Bank Manager

PSO5: Personal Secretary

PSO6: Project Manager

PSO7: Legal adviser

PSO8: Stock Broker

PSO9: Business Entrepreneur

DNA21011

SEMESTER I
FINANCIAL ACCOUNTING – DSC 1

(Credits: Lecture – 04, Tutorial – 01, Practical – 01)

Lectures: 64hrs,
Tutorial: 16hrs
Practical: 32 hrs

Course Outcome:

On successful completion of this course the students are able to:

- CO1: Understand in details with application of accounting software and generate financial statement
- CO2: Write down the characteristics of special types of accounting transactions and able to prepare financial statement
- CO3: Understand in details with application of principles of accounting
- CO4: Learn the characteristic of financial statement and can prepare financial statements of all types of organisation
- CO5: Learn in depth and able to work as financial accountant

Unit 1: (a) Theoretical Framework

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

(b) Accounting Process

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

Unit -2 (A) Business Income

- a) Measurement of Business Income – Net Income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- b) Revenue recognition: Recognition of expenses.
- c) Nature of Depreciation: Concept of depreciation, factors in the measurement of depreciation. Methods of computing depreciation: Straight Line Method and Diminishing Balance Method – Change of method.
- d) Inventories :Meaning, Significance of Inventory Valuation. Inventory record systems: Periodic and perpetual. Methods – FIFO and LIFO. Salient features of Indian Accounting Standard (IND-AS) : 2.

(B) Final Accounts

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

Unit -3 Computerised Accounting Systems 32Hrs Practical Lab

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

Unit – 4 Consignments, Hire Purchase & Joint Venture

- (a) Consignment Features, Accounting treatment in the books of the consignor and consignee.
- (b) Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendor and Hire purchaser including Default and repossession. Instalment system – Transactions and Journal entries in the books of seller and Purchaser
- (c) Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions (Memorandum joint venture account).

Unit 5: Accounting for Inland Branches

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

Note:

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

Reference:

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

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

DNA22011

SEMESTER I

BUSINESS ORGANISATION AND MANAGEMENT –DSC2

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorial: 16 hrs

Course Outcome:

CO1: Identify the details of entrepreneurs and become themselves entrepreneurs

CO2: Understand the characteristics and classifications of leadership and able to become a good business leader

CO3: Learn in depth to work as a manager at top level or middle level Management

CO4: Write down long term as well as short term plans for the organisation

CO5: Understand and apply the principles of management for effective functioning of the organisation

CO6: Learn in depth and apply the theories of Motivation to motivate the workers for better performance

Unit 1: Foundation of Indian Business

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

Unit 2: Business Enterprises

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

Unit 3: Management

The Process of Management: Planning; Decision-making; Strategy Formulation.

Organizing: - Types of Organisational Structure - Departmentation – Kinds. Delegation and Decentralisation of Authority – Groups and Teams

Unit 4: Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Unit 5: Functional Areas of Management

Marketing Management:- Meaning & Definitions, Marketing Concepts, Functions, Elements of Marketing Mix..

Financial Management: Concept and Objectives – Scope, Finance Manager- Role & Functions. Sources of Finance, Financial Decisions

Human Resource Management: Concept and Functions. Role, Status and Competencies of HR Manager

Reference:

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

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

DNA23011

SEMESTER I
PRINCIPLES OF MARKETING–DSC3

(Credits: Lecture – 03, Tutorial – 01, Practical – 0)

Lectures: 48 Hrs

Tutorials: 16 Hrs

Course Outcome:

On successful completion of the course students can:

CO1: Learn in depth characteristics of marketing managers

CO2: Write down the characteristics of a new product and able to launch a new product

CO3: Learn in depth and apply the strategies for market segmentation

CO4: Deliberate and decide effective channels of distribution.

CO5: Understand the characteristics of online marketing and able to practice online marketing

CO6: Identify the future prospect and able to forecast demand for the products

Unit 1: Introduction:

Nature, scope and importance of marketing; Evolution of marketing; Selling v/s Marketing; Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit 2: Consumer Behaviour & Market Segmentation

a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, Product differentiation vs. Market segmentation.

Unit 3: Product:

Concept and importance, Product classifications; Concept of product mix Branding, packaging and labelling.

Unit 4: Pricing & Place

a. Pricing: Significance. Factors affecting price of a product. Methods of pricing

b. Physical Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers;

Unit 5 Promotion

a. Promotion: Nature and importance of promotion;; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

b. Recent developments in marketing: Social Marketing, online marketing, services marketing, green marketing, Rural marketing; Consumerism.

Reference:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J. Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning..

Note: Latest edition of text books may be used.

DNB21011

SEMESTER II
BUSINESS LAW– DSC4

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16 hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in details various laws related to business and able to work as legal adviser of business enterprises

CO2: Understand the characteristics of legal environment and practice business ethics

CO3: Learn in depth and apply the basic legal knowledge to business enterprises

CO4: Understand the characteristics of different intellectual properties and protect them

CO5: Deliberate and solve disputes among partners and also create awareness about their rights and duties of each partner

CO6: Identify and appointed as member of various commerce and legal boards / committee

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

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

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

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

Unit 3: The Sale of Goods Act, 1930

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

Unit 4: Partnership Laws

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of Partnership Firm
- c. Types of Partners
- d. Rights and Duties of Partners

- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008

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

Unit – 5 Intellectual Property Rights Act

Patents, Copy Rights, Trade Mark, Geographical TRIPS – GAT Agreement – Indicators (Brief) .

Reference:

1. M.C. Kuchhal, and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. SushmaArora, *Business Laws*, TaxmannPulications.
8. AkhileshwarPathak, *Legal Aspects of Business*, McGraw Hill Education, 6thed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and SunainaKanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.

Note: Latest edition of text books may be used.

DNB22011

SEMESTER II

BUSINESS MATHEMATICS AND STATISTICS – DSC5

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16 hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth the classification and operation of matrices

CO2: Learn in details with applications of calculus to solve business problems

CO3: Understand in detail the characteristics and application of regression

CO4: Learn in depth the classification and characteristics of Trend analysis and able to determine future trend

CO5: Understand in details the classification and application of correlation

Part – A: Business Mathematics

Unit 1: Matrices

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

Unit 2: Differential Calculus

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

Unit 3: Basic Mathematics of Finance

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

Part – B: Business Statistics

Unit 1: Uni-variate Analysis

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

Unit 2: Bi-variate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

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

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

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

Reference:

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

Note: Latest edition of text books may be used.

DNB23011

SEMESTER II
BANKING AND INSURANCE – DSC6

(Credits: Lecture – 03, Tutorial – 01, Practical – 0)

Lectures: 48hrs

Tutorials: 16 hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Identify and analyse in depth risk and returns in banking sector

CO2: Understand in detail the banking and insurance laws and build their career

CO3: Learn in depth the functions of banking and insurance sector and able to become an adviser

CO4: Write down the classification and characteristics of digital transactions and adopt them effectively

Unit-1. Introduction to Banking

Definition, evolution and development of banking, role and importance of banks in national economy. Origin and growth of banks in India, structure of Indian banking system. Types of banks – Scheduled banks, nationalized banks, private sector banks, Regional Rural Banks, cooperative banks, foreign banks. Functions and modern services of commercial banks

Central bank- Introduction, role and functions. Reserve Bank of India- role and functions under Indian context

UNIT-2. Banker and Customer

Relationship between banker and a customer – general and special relationship. Special type of bank customers. Types of bank accounts. Cheques- requisites, difference between cheque and bill of exchange, dating of cheques, crossing, endorsements, holders and holder in due course, dishonour of cheques .The paying banks and the collecting banks. Standing instructions pass book, other banking services. NRI A/C'S, Foreign exchange.

UNIT- 3. Loans and Advances

Principles of bank lending- liquidity, profitability, safety and security, purpose, social responsibility- recommendations of the Talwar Committee. Types of advances- loans, cash credits, overdrafts, bill discounting and purchasing, bank guarantee, letter of credit. Secured loans- forms of securities, mortgages, Pledge, distinction between pledge and mortgage. Hypothecation – detach loans to property sector, types of loans under priority sector, loans to MSMEs and agricultural sector. Educational loans, lead bank scheme to weaker section unsecured loans, personal loans.

UNIT-4 CHANGED BANKING SCENARIO IN INDIA

Core Banking – Introduction, elements, features and advantages. Net Banking - Definition, features, services offered, advantages, virtual banking , E- payments, ATM card, debit / credit cards, SVEFT, RTGS, ECS (credit / debit) E- money, electronic purse, digital cash. Cheque transaction system- definition of electronic cheque, process, advantages. Challenges faced by

Indian banking human resources, technological up gradation, cyber crimes, competition from foreign banks.

UNIT-5 RISK AND INSURANCE

Risk – basic concept of risk, types of business risks, rationale for risk management. Risk management process, objectives, guidelines and responsibilities

Insurance- Definition, costs and benefits of insurance, elements of insurable risk, kinds of insurance. Principles of insurance, life and non life insurance

Life insurance- Meaning and Definition- Benefits, life insurance players in India- group insurance. Non life insurance- introduction to general insurance, - players in India, issue of policies- rating procedure – claim settlements. Fire insurance, marine insurance, motor insurance, project and engineering insurance, liability insurance, rural and social insurance , health insurance, livestock insurance, crop insurance, aviation insurance, on line insurance, IRDA - Functions and role.

Reference :

1. Agarwal, O.P, Banking and Insurance, Himalaya Publishing House.
2. Satyadevi. C, Financial Services Banking and Insurance, S Chand publications.
3. Suneja H.R, Practical and Law of Banking, Himalaya Publishing House.
4. Chabra T.N, Elements of Banking Law, Dhanpatrai& Sons.
5. Arthur C James & C Williams J.R, Risk Management and Insurance, Mc. Graw Hill.
6. Sexena G.S, Legal Aspects of Banking Operations, Sultan Chand and Sons.
7. Varshney P.N, Banking Law and Practice, Sultan Chand and Sons.
8. JyotsnaSethi&Nishwan Bhatia, Elements of Banking & Insurance, PHI Learning.

Note: Latest edition of text books may be used.

DNC21011

SEMESTER III
CORPORATE ACCOUNTING – DSC7

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16 hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth different sources of finance and become an corporate accountant

CO2: Understand the characteristics and classification of shares and able to determine value of Shares and goodwill

CO3: Identify the characteristics of intermediate in stock exchange and start career as stock Broker

CO4: Identify and analyse the flow of funds into and from the business

CO5: Understand the details of NPA in banking

CO6: Learn in depth about Holding and Subsidiary company and play a vital role in preparation In consolidated Balance Sheet

Unit 1. Accounting for Share Capital & Debentures

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

Unit 2. (a) Final Accounts

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

(b) Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI).
Internal reconstruction.

Unit 3. Valuation of Goodwill and Valuation of Shares

Concepts, Methods and valuation of Goodwill and Shares.

Unit 4. Accounts of Holding Companies/Parent Companies

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

Unit 5. Accounts of Banking Companies

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

Unit 6. Cash Flow Statement

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

Note:

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

Reference:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

DNC22011

SEMESTER III
INCOME TAX LAW AND PRACTICE – DSC8

(Credits: Lecture – 04, Tutorial – 01, Practical – 01)

Lectures: 64hrs,
Tutorials: 16 hrs
Practical: 32hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth Income Tax Act of 1961 and able to practice as Tax Consultant and Tax Practitioner

CO2: Learn in depth online filing of Income tax returns

CO3: Identify the different heads of income and able to compute tax liability

CO4: Identify in detail different sections of IT Act to reduce tax liability

CO5: Deliberate in details with examples and appear before IT tribunal on behalf of his clients

CO6: Understand in details with examples IT Authorities and able to work in different position of CBDT

Unit 1: Introduction

Basic concepts: Income, agricultural Income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status, Meaning of Double Tax avoidance agreement. Exempted income under section 10

Unit 2: Computation of Income under different heads – 1

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads – 2

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

Unit 4: Computation of Total Income and Tax Liability

Income of other persons included in assessee's total income; Deductions from gross total income; u/s 80 C, 80 D, 80E, 80G, , 80GG , 80U. Computation of total income for individuals. Computation of Tax liability of individuals and firms. Two leading cases decided by the Supreme Court.

Unit 5: Preparation of Return of Income Practical Lab 26

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

Reference:

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

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Note: Latest edition of text books may be used.

SEMESTER III

COMPUTER APPLICATIONS IN BUSINESS – SEC1

(Credits: Lecture – 02, Tutorial – 0, Practical – 02)

Lectures: 32hrs,
Tutorials: 0hrs
Practical: 64hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth and create business document by using MS Word and Excel

CO2: Learn in details with application of Power Point and present business information through PPTs

CO3: Identify the characteristics of projects and develop projects using computer

CO4: Learn the classification and characteristics of charts and graphs using computer

CO5: Write down the characteristics of BPOs and KPOs and able to work in BPOs and KPOs

Unit 1: Word Processing

3 Lectures, Practical Lab 6

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Creating and Editing Text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting/Drawing, filling and formatting a table; OLE concepts (Object Linking and Embedding) Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

Creating Business Documents using the above facilities

Unit 2: Presentation Graphics

3 Lectures, Practical Lab 6

Presentation-Basic concepts, Creating/Editing slides, Formatting slides, Inserting drawings, Charts, Tables, Images, Symbols. Embedding media and animation. Preparing and presenting a slide show..

Creating Business Presentations using above facilities

Unit 3: Spreadsheets and its Business Applications **10 Lectures, Practical Lab 20**

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

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

Unit 4: Creating Business Spreadsheet **10 Lectures, Practical Lab 20**

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

Note:

The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

2. Teaching arrangement need to be made in the computer Lab

Reference:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Note: Latest edition of text books may be used.

DND21011

SEMESTER IV
COST ACCOUNTING – DSC9

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO 1: Identify and classify different elements of cost and able to prepare cost sheet, estimation, tender and quotation

CO 2: Learn in depth characteristics of a cost accountant and help the management in decision making

CO 3: Deliberate in depth cost minimization and profit maximization

CO 4: Deliberate the details of reconciliation of cost and financial statement

CO5: Write down the characteristics of inventory, labour and overhead control techniques and apply the same in manufacturing concern

Unit -1: Introduction

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

Unit -2 : Material & Labour

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

Unit 3 : Overheads

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

Unit 4 : Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress), Service costing (only transport).

Unit 5: Book Keeping in Cost Accounting

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

Reference:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
4. Rajiv Goel, *Cost Accounting*. International Book House
5. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
6. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
7. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahavir Book Depot, New Delhi.
9. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
10. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

Note: Latest edition of text books may be used.

DND22011

SEMESTER IV
COMPANY LAW – DSC10

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth Memorandum and Articles of Association and able to draft them

CO2: Learn in details the promotion of a Joint Stock Company

CO3: Write down the details of conducting the Board of Directors and Subcommittee meetings

CO4: Identify the provisions relating to payment of dividend to shareholders

CO5: Learn in details different modes of winding up of a Company

CO6: Write down the characteristics of official receiver and appointed as official receiver on liquidation of a company through the court

Unit 1 Introduction

Company- Meaning & Definition –Characteristics. Types of Companies including one person company, small company and dormant company. Association not for profit-Lifting of Corporate veil.

Formation of a company-Stages-Online filing of documents-Online registration, Promoters and their legal position.

Unit 2 Documents

Memorandum of Association, Articles of Association-Prospectus-Statement in Lieu of Prospectus-Mis-statement in prospectus and its consequences

Legal provisions relating to Issue of capital; Issue of shares, allotment, forfeiture, transfer and transmission of shares- Share certificates- Demat -Buy back and issue of bonus shares, Rights issue, and Employees stock option

Unit 3 Management & Meetings

a) Management – Board of Directors-Rights and Responsibilities of Directors collectively and severally. Types of Directors-Women, independent- Appointment, disqualifications, legal position, powers and duties, provisions for removal of directors. Directors' Identity Number (DIN) Key Managerial personnel (Managing Director only). Company Secretary – Definition, appointment, Rights and Duties.

b) Meetings - Board of Directors Meetings. , Sub-Committee Meetings; Audit, Nomination and Remuneration, CSR Committee. Share Holders Meeting, AGM and EGM – Convening and Conduct of Meetings- Requisites of a valid Meeting.

Unit 4 Dividends, Accounts and Audit

Provisions relating to; payment of dividend, books of accounts and Audit.

Unit 5 Winding up

Modes of Winding up- Amalgamation, Merger and Demerger.

Provisions relating to insider trading-Whistle blowing

Reference:

1. M.C. Kuchhal, and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
. SushmaArora, *Business Laws*, TaxmannPulications.

8. AkhileshwarPathak, *Legal Aspects of Business*, McGraw Hill Education, 6thed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and SunainaKanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.

Note: Latest edition of text books may be used.

DND23011

SEMESTER IV
E-COMMERCE – SEC2

(Credits: Lecture – 03, Tutorial – 0, Practical – 01)

Lectures: 48hrs

Tutorials: 0hrs

Practical: 64hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Specify the classification and characteristics of online transactions

CO2: Learn in details with examples and pursue careers in analyzing characteristics such as website traffic, sales conversion, abandonment rates, search engine optimization and web traffic drivers

CO3: Understand the details of job in information technology, business or marketing

CO4: Deliberate the characteristics of Impact of E-Commerce on traditional marketing

CO5: Understand in detail the technological environment of the business

Unit 1: Introduction:

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

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

Unit 2: Security and Encryption

Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, secure channels of communication, protecting networks and protecting servers and clients)

Unit 3: IT Act 2000 and Cyber Crimes

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

Unit 4: E-payment System

8 Lectures, 4 Practical Lab

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

Unit 5: On-line Business Transactions 8 Lectures, 4 Practical Lab

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

Unit 6: Web Designing 18 Practical Lab

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

Note:

There shall be 3 Credit Hrs. For lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab

Reference:

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

Note: Latest edition of text books may be used.

DNE21001

SEMESTER V
QUANTITATIVE TECHNIQUES – DSE1

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth and solve business problems using OR Techniques

CO2: Understand in details with application to convert business problems into mathematical model for optimum utilization of scarce resources

CO3: Deliberate in details with examples and make effective decisions by using permutation and combination

CO4: Learn in detail with application and apply different techniques to maximize profit and minimize cost

CO5: Learn the details of conducting quantitative research

CO6: Learn the details of Decision Theory

Unit 1 Set Theory

Set Theory-Meaning-Types and operations on sets, Applications on Venn Diagram to represent problems on sets , Cartesian products.

Unit 2 Permutations and Combinations

Permutations and Combinations-Fundamental Principles of Counting, Factorial (N), Permutations- Linear, Circular.

Combination-Meaning-Applications- Application Problems using Permutations and Combinations.

Unit 3 Linear Programming

Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Specialcases: Multiple optimal solution, infeasibility, unbounded solution); Simplex Methods

Unit 4 Elementary Transportation

Elementary Transportation: Formulation of Transport Problem, Solution by N.W.Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), ModifiedDistribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalancedcase, prohibited routes)

Unit 5 Sequencing Model

a) Sequencing Model- Introduction- Problems of Sequencing, Terminology, Notations and Assumptions.

Problems with n jobs and two machines-

Problems with n jobs and three machines-

Problems with n jobs and m machines-

Problems with two jobs and m machines

- b) Decision Theory-Pay off Table-Opportunity Loss Table, Expected Monetary Value, Expected opportunity Loss, Expected value of Perfect information and Sample information.

Reference:

1. Business Mathematics, Madappa&SreedharaRao
2. Business Mathematics, Sanchethi&Kapoor
3. Business Mathematics, S.P Guptha
4. Business Mathematics, Rajagopalan
5. Business Mathematics, S.C Guptha
6. Quantitative Techniques, Dr. B.H Suresh

Note: Latest edition of text books may be used.

DNE22001

SEMESTER V

AUDITING AND CORPORATE GOVERNANCE – DSE1

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Deliberate in depth to uphold ethics and morality in business

CO2: Learn the details of practicing good corporate governance

CO3: Learn the characteristics of errors and frauds and minimize them in maintenance of books of accounts

CO4: Learn in depth to practice as an Auditor

CO5: Identify in details the importance of Internal Control and Internal Check

Unit 1: Introduction

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

Unit 2: Auditor's responsibility

Auditor's responsibility to consider frauds and errors in financial statements .Recognizing errors and frauds- Responsibility-Prevention of frauds and errors. Professional code and ethics (in brief). Computer based audit procedures.

Unit 3: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

Unit 4: Corporate Governance

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

Unit 5: Business Ethics

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

Unit 6: Corporate Social Responsibility (CSR):

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.

Reference:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. ArunaJha, *Auditing*.Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*.Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. MC Kuchhal, *Modern Indian Company Law*, ShriMahavir Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education
7. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education
8. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education
9. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
10. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
11. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press
12. Relevant Publications of ICAI on *Auditing* (CARO).
13. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text books may be used.

DNE23001

SEMESTER V

SECURITY AND COMMODITY MARKETS – DSE1

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth formalities and procedure of listing shares in stock exchange

CO2: Understand in detail the required knowledge to practice as a consultant in Security and commodity Market

CO3: Understand the characteristics of trade in e capital market

CO4: Learn in detail with examples to act as a speculator

CO5: Understand in depth and identify legal issues that impact financial and other risks affecting the business

UNIT-I Securities Market

Meaning of securities, investment & portfolio – Investment v/s Speculation, Investment Avenues – Classes of Investment, legal frame work for securities market in India – Investors and stock exchange. Primary market – Factors for investment in primary market – listing formalities and procedure – Secondary Market – Meaning- Secondary market structure – SEBI and its legal position – Trading and Settlement.

UNIT – 2 Stock Exchange

a) Stock Exchange - Meaning, recognition, service, organization of stock exchanges in India. Listing of securities – advantage, drawbacks and listing procedure. On- line trading- meaning, history, growth and development, advantages of stock exchange in India.

b) participants – trading and settlements- buying and selling shares- stock markets quotation- stock market indices – stock market abroad- government securities market- debt market. 15

Lectures

UNIT-3 SEBI

a) Objectives, function, powers, organization-SEBI and guidelines, SEBI and future challenges.

b) Stock exchange institutions- OTCEI, NSE and BSE- features and participants.

UNIT- 4 Credit Rating

Definition and meaning- function- organization- credit rating agencies in india; ICRA, CRISIL, CARE- meaning objectives , rating symbol , international credit rating agencies in brief

UNIT –5 Commodities Market

History, membership, objectives functions, structure and role, governing body, types of transaction, physical markets, futures markets, options in commodities exchange- differences between securities market and commodity markets.

UNIT- 6 Trading In Commodity Market

Parties- mechanism – trading and settlement-, efficiency of commodity market- commodity market in India- origin, growth in terms of size and volume - online trading

Reference:

1. Bharti V. Pathak, “The Indian Financial System”, Pearson Education [India] Ltd. 2 nd Edition, Year 2006.
2. V. K. Bhalla, “Investment Management”, New-Delhi, Sultanchand& Sons Publication, 10th Edition, Year 2004.
3. Prasanna Chandra, “Investment analysis & Portfolio Management”, New-Delhi, The McGraw Hill Company Ltd. 6th edition, year 2006.
4. Gordon &Natarajan, “The Financial Markets & Services”, New-Delhi, Himalya Publishing House, year 2007.
5. Dr. G. Ramesh Babu, “The Financial services in India”, New-Delhi, Concept Publishing Company. Year 2005 .
6. B. S. Bhatia and G. S. Batra, “Management of Capital Markets, Financial Services and Institutions”, New-Delhi, Deep & Deep Publication Pvt Ltd. Year 2001.
7. Meir Kohn, Financial Institutions and Market, Tata MC Graw-Hill Publication, Year-1999.
8. E. Philip Davis, Benn Steil, Institutional Investors, MIT Press, Year- 2004.

Note: Latest edition of text books may be used.

DNE24001

SEMESTER V

BUSINESS DECISIONS – DSE1

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs
Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in detail the economic theories to analyse situations and solve problems in business settings

CO2: Learn in detail with examples the economic environment to make appropriate business decisions

CO3: Deliberate the characteristics of consumers behaviour and able to analyse to take effective decisions

CO4: Write down the characteristics of forecast the demand for products

CO5: Understand in details with application, if applicable, of impact of cost on income

Unit 1: Market Dynamics:

Individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply.

Unit 2: Theory of Consumer Behaviour:

Cardinal utility theory, ordinal utility theory (indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and Giffen goods), revealed preference theory.

Unit 3: Producer and optimal production choice:

Optimizing behaviour in short run (geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behaviour in long run (isoquants, iso-cost line, optimal combination of resources) Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

Unit 4: Theory of firm and market organization:

perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multi plant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma.

Unit 5: Factor Market:

Demand for a factor by a firm under marginal productivity theory (perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

Reference:

1. Dominick Salvatore (2009). Principles of Microeconomics 5th ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics.(11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson.

Note: Latest edition of text books may be used.

DNE25001

SEMESTER V

HUMAN RESOURCE MANAGEMENT– DSE2

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth the techniques to manage Human Resources at work place and able to occupy a position of H R Manager

CO2: Specify the details of identifying causes and able to settle problems

CO3: Deliberate the methods and techniques of training to train the Human Resources and create assets for the organisation

CO4: Identify methods of wage payment and incentives and able to adopt different methods of wage payments and incentive plans

CO5: Understand the details of becoming a motivator and counsellor

Unit 1: Introduction

Human Resource Development – Definition, Nature, Objectives & Benefits. Evolution of HRM, HRM vs HRD, HR Policies. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System.

Unit 2: Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept – Steps involved in Selection.

Unit 3: Training and Development

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

Unit 4: Performance Appraisal

Meaning, objectives and importance; Modern techniques of performance appraisal; job changes – transfers and promotions; Compensation: concept and policies; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit 5: HR Maintenance

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

Reference:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.

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

Note: Latest edition of text books may be used.

DNE26001

SEMESTER V
GST AND CUSTOMS DUTY – DSE2

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs
Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand the technology and flow of return filing under GST

CO2: Learn in details and gain knowledge to practice as GST Consultant

CO3: Learn in details provisions of GST to handle TDS and POS online and off line more efficiently

CO4: Understand in depth tax provisions to make managerial decisions effectively in various tax related matters

CO5: Learn in detail the procedure to be followed to assess the value and determine customs duty

Unit 1: **Introduction to GST**- Indirect tax Structure in India, Constitutional requirements, GST Council, Issues in Indirect Tax, Rationale for Transition to GST. GST- Meaning, Definition of GST – Structure of GST –Types of GST- Features of GST, Benefits of GST. Difficulties in implementation of GST.

GST Compliance requirement. Definitions of Dealer, Manufacturer and Trader. Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration,

Unit 2: a) **GST Definitions** – Aggregate Turnover, Agriculturist, Business, Credit note and Debit note, Exempt Supplies, Input, Input service, Input Service Distributor, Intra-state supply of Goods, Job work, Invoice. Composition Levy, Mixed Supply, outward supply, Person, Turnover in State

b)Levy and Collection of Tax: Introduction, Supply- meaning and scope of supply, treatment of mixed and composite supply, Liability of tax payable person, Rate and value of tax, transactions without considerations, list of transactions for supply of goods and services and list of transactions for non-supply of goods and services, Reverse charge mechanism,.

Unit 3: **Time of supply and Value of taxable supply**

Time of Supply Introduction, time of supply-forward charge, reverse charge, residuary, special charges Time of supply of service- forward charge, reverse charge, Vouchers, Residuary, Special charges. Problems on determination of time of supply.

Value of taxable Supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, cost based value, Residual

valuation, specific supplies, Service of pure agent. Problems on determination of value of supply.

Unit 4 : Input tax credit and Returns

Input tax credit- Meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)

Returns-Furnishing details of outward supplies and inward supplies, a brief introduction to GST forms-1 to 8, Steps for filing forms, Levy of late fee.

Unit 5: Customs Act 1962

Meaning-Notified Goods-Specified goods-Prohibition of Importation and Exportation under section 11-Types of Customs duty. Computation of Assessable Value and Customs duty.

Reference

1. Goods and service tax and customs duty-A P Philip
2. Goods and service tax and customs duty-Dr Mannel and Dr Therese Pereira
3. GST Master Guide- Vivek Laddha

SEMESTER V

PRINCIPLES OF EVENT MANAGEMENT – DSE2

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs
Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in detail and application of techniques for conducting brain storming sessions

CO2: Identify in depth the techniques of effective event management

CO3: Understand the characteristics of public relation officer and can pursue the profession of PRO

CO4: Learn the details to start their own event management enterprise

CO5: Understand and acquire the required knowledge to conduct corporate event

Unit: 1 INTRODUCTION TO EVENT MANAGEMENT

Event- Meaning- Why Event Management- Analysis of Event, Scope of Event, Decision Makers- Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.

Unit: 2 EVENT MANAGEMENT PROCEDURES

Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

Unit: 3 CONDUCT OF AN EVENT

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management– Roles & Responsibilities of Event Managers for Different Events.

Unit: 4 PUBLIC RELATIONS

Introductions to Public Relations- Concept- Nature- Importance- Limitations- Media- Types of Media- Media Management, Public Relation Strategy & Planning. Brain Storming Sessions- Writings for Public Relations.

Unit: 5 CORPORATE EVENTS

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events And Reporting.

Reference:

1. Event Entertainment and Production – Author: Mark Sonderrm CSEP Publisher: Wiley & Sons, Inc. ISBN: 0-471-26306-0
2. GhouseBasha – Advertising & Media Mgt
3. Anne Stephen – Event Management
4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Management (Paperback) – Nick Hayed (Author)
9. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
10. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher – 2009

Note: Latest edition of text books may be used.

DNE28001

SEMESTER V

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT – DSE2

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth various financial models to analyse the risk and return

CO2: Understand in detail required skill to start his own vocation as financial analyst and investment consultant

CO3; Identify and use the different models for portfolio Management

CO4: Learn in details with application, if applicable, to do SWOC analysis

Unit 1: Basics of risk and return:

Concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds : present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio. Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis.

Unit 2: Share valuation:

Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow Theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes. Other indicators- futures, institutional activity. Trends: Resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart. Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH..

Unit 3: Portfolio analysis:

Portfolio risk and return, Markowitz portfolio model: risk and return for 2 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier. Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

Unit 4: Capital asset pricing model (CAPM):

Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets.

Unit 5: Mutual Funds:

Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds. Performance Evaluation using Sharpe's Treynor's and Jensen's measures and Fame's Decomposition.

Reference:

1. Fischer, D.E. & Jordan, R.J. : Security Analysis & Portfolio Management ; Pearson Education.

2. PrasannaChandra : Investment Analysis and Portfolio Management ;Tata Mcgraw Hill Education Private Limited

Note: Latest edition of text books may be used.

DNE29001

SEMESTER V

BUSINESS RESEARCH METHODOLOGY– GE1

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth different methods of research, methodology, data collection, analysis and interpretation of data to become a good business researcher

CO2: Understand and able to report about various issues of different organisations through research report

CO3: Learn in depth and able to suggest remedial measures for various business issues

CO4: Identify and contribute to the discipline of commerce and management through the research

Unit 1

Meaning, Nature and Scope of Business Research – Role of Business Research in decision making. Applications of Business Research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem vs. Business Research problem. Research Design: Exploratory, Descriptive & Causal.

Unit 2

Primary Data Collection: Survey Vs. Observations. Random sample collection methods. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques.

Unit 3

Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design. Sampling: Sampling techniques, determination of sample size using statistical techniques, Cronbach's Alpha test for reliability (using software).

Unit 4

Data and the Methods of Analysis: Analysis of Variance (ANOVA) One-Way & Two-Way, Chi square test (goodness of Fit). Multivariate Data Analysis: Factor Analysis (Principal Component Analysis), Discriminant Analysis. Above statistical test also to be explained using statistical software package. Report writing: Contents of a Research Report. Plagiarism in Business Research – Meaning & Effects; Plagiarism detection software

Reference:

1. Chawla, D, & Sondhi, N. (2011) Research Methodology Concepts and Cases (1st ed.). Vikas Publishing House
2. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.). Pearson, Prentice Hall of India.
3. Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business Research Methods (9thed.). Cengage Learning.
4. Johnson, R.A. & Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1sted.). John Wiley & Sons.
5. Cooper, D.R. & Schindler, P.S. (2008) Business Research Methods (10thed.). McGraw Hill Education. Education Private Limited

Note: Latest edition of text books may be used.

DNE30001

SEMESTER V

INTRODUCTION TO ACCOUNTING – GE1

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in detail the application of accounting principles and able to work as financial accountant of any organisation

CO2: Understand in detail the applications of accounting soft ware and generate financial statements

CO3: Identify and follow ethical dilemmas that occur in accounting

CO4: Understand and apply accounting principles in preparation of financial statements of all types of organisations

CO5: Learn in detail the characteristics of Financial Statement and can prepare the financial statements of special types of transactions

Unit 1: INTRODUCTION TO FINANCIAL ACCOUNTING:

Introduction – Meaning, Objectives and Branches of Accounting – Definition & Functions of financial Accounting – Accounting Process: Rules of accounting – Classification of accounts (traditional accounting equation approach) Journalizing business transaction, posting them to ledger accounts. Subsidiary books – meaning & types – recording of cash & bank transactions (single column, double column & three column cash book)

Unit 2 : FINANCIAL ACCOUNTING PRINCIPLES:

GAAPS in India– Accounting concepts & conventions – Relative view of accounting standards in India on different issues (Basic Knowledge)

Unit 3: Preparation of Trial Balance.

Objectives, Advantages, Limitations, Methods of preparing Trial Balance

Unit – 4: FINAL ACCOUNTS FOR SOLE TRADING CONCERN:

Components & Objectives – preparation of Trading and Profit & Loss Account, Balance Sheet.

Unit 5: DEPRECIATION ACCOUNTING:

Meaning, causes, objectives and factors considered for providing depreciation – Various methods of calculation of depreciation – Original cost method, written down method & sinking fund method.

Unit 6: ACCOUNTING FOR CONSIGNMENT:

Meaning – Difference between consignment and sales – Proforma invoice – Account sales – Types of commission – Consignment of goods at cost price & at invoice price – Normal loss & abnormal loss

Reference:

1. Accounting– by Ashok sehgal&Sehgal
2. Advanced Accounting – by Arulanandam& Raman.
3. Advanced Accounting – by Jain &Narang.
4. Financial Accounting – by S N Maheshwari.
5. Financial Accounting – by Kadkol.

Note: Latest edition of text books may be used.

DNE31001

SEMESTER V

INTRODUCTION TO INCOME TAX – GE1

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Identify in detail different sections of IT Act to reduce tax liability

CO2: Identify the different heads of income and able to compute tax liability

CO3: Learn in depth Income Tax Act of 1961 and able to practice as Tax Consultant and Tax Practitioner

CO4: Learn in depth online filing of Income tax returns

CO5: Understand in details with examples IT Authorities and able to work in different position of CBDT

CO6: Deliberate in details with examples and appear before IT tribunal on behalf of his clients

Unit – 1 (a) Introduction : Basic concepts – Income – Agriculture , Person, Assesses, Assessment Year, Previous Year, Gross Total Income, Rates of Tax for Individuals, Taxable Total Income, PAN, TAN.

(b) Residential Status, Scope of Total Income on the basis of Residential scope – Meaning of Double Taxation Avoidance Agreements.

(c) Incomes exempt u/s 10.

Unit – 2 Computation of Income from different heads;

a) Salary.

b) House Property

c) Business and Profession

d) Capital Gains

e) Other sources

Unit – 3

a) Deductions under Chapter VI A.

b) Computation of total income and tax liability of an individual

Practical

Unit – 4 Preparation and filing of Returns- Manual and e-filing- Due dates for filing – Obligation of employer to deduct and remit tax at source.

Collection of Income Tax Return Forms,

Filling of PAN Application

Filling of ITR 1

Collection of specimen of PAN card.

Reference:

1. Singhania, Vinod K. And Monica Singhania. *Students' Guide to Income Tax, University Edition*.

Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi. Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.

2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.

3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

2. 'Excel Utility' available at incometaxindiaefiling.gov.in

Note: Latest edition of text books may be used.

DNE32001

SEMESTER V

PERSONAL SELLING AND SALESMANSHIP – GE1

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in details with examples and apply ethical issues in direct marketing

CO2: Understand in detail tastes and preferences of customers

CO3: Identify and maintain good relationship with present and prospective customers

CO4: Deliberate the details of preparation of sales budget

CO5: Learn in depth direct selling

Unit 1 : Direct Marketing:

Benefits of direct Marketing, direct mail, catalogue marketing – Tele Marketing, other media for direct response marketing, public and ethical issues in direct marketing.

Unit 2: Introduction to Personal Selling:

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

Unit 3 Buying Motives:

Rational Motives – Price, quality, quantity, value for money and other post buying services. Irrational motives – Emotional, personal relation. Concept of motivation, Maslow's theory, McGregor theory. Buying motives and their uses in personal selling.

Unit 4: Selling Process:

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

Unit 5: Sales Force Management

Recruitment and Selection of sales personnel-Sales Force Training methods, Compensating Sales personnel- Types and Fringe Benefits.

Unit 6: Sales Reports:

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

Reference:

1. Spiro, Stanton, and Rich, *Management of the Sales force*, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill
3. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

Note: Latest edition of text books may be used.

DNF21001

SEMESTER VI
INDIAN FINANCIAL SYSTEM – SEC3

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs
Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth the functions of stock exchange and able to become an inter-mediator in Stock Exchange

CO2: Learn the characteristics of Indian Financial System and able to set up own Finance Company

CO3: Understand in detail the functioning of Indian Financial Marketing activities and participate actively

CO4: Identify in detail the Government policies and apply them in investment

CO5: Learn in depth and able to analyse and explain the components of financial statements

Unit 1: Financial System

Introduction – Meaning & Significance – Classification and Structure of Financial System. Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market. Recent Trends in Indian Financial Markets.

Unit 2: Financial Institutions

Types of Banking and Non-Banking Financial Institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds – features and types.

Unit 3: Commercial Banks

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary, Secondary and Modern Services– Investment Policy of Commercial Banks. Banking Sector Reforms – Post LPG.

Unit 4: Regulatory Institutions

Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI) – Organization and Objectives.

Unit 5: Financial Services

Meaning & Definition – Features – Importance. Types of Financial Services – factoring, leasing, venture capital, Consumer finance – housing & vehicle finance.

Reference:

1. Vasantha Desai: The Indian Financial System, HPH

2. G. Ramesh Babu; Indian Financial System. HPH
3. Dr.BharatishRao, B.R. Bharghavi – Indian Financial System, HPH
4. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
5. L M Bhole: Financial Institutions and Markets, Tata McGraw Hill
6. M Y Khan: Indian Financial System, TMH
7. A Datta ; Indian Financial System, Excel Books
8. D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers
9. P N Varshney& D K Mittal: Indian Financial System, Sulthan Chand & Sons
10. E Gardon& K Natarajan: Financial Markets & Services, HPH
11. S.C. Sharma and Monica : Indian Financial System I.K. International Publishers
12. K. Venkatramana, Indian Financial System, SHBP.

Note: Latest edition of text books may be used.

DNF22001

SEMESTER VI

CORPORATE TAX PLANNING – DSE3

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth and specify the tax saving strategies for decision making

CO2: Understand in depth the provisions and laws of tax and able to become tax consultant

CO3: Identify the tax provisions and deductions and able to become tax planner with reference to

business restructuring

CO4: Write down the details and identify special provisions relating to international transactions

CO5: Understand and identify the entities subject to tax and reporting requirements

Unit 1: Introduction

Tax planning, tax evasion, tax avoidance; Types of Companies. Assessment of income, MAT, Tax on distributed profits

Unit 2: Tax planning-1

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision – Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets

Unit 3: Tax planning-2

Tax planning with reference to specific management decisions – Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration. Tax planning with reference to receipt of insurance compensation. Tax planning with reference to distribution of assets at the time of liquidation

Unit 4: Special provisions relating to International transactions.

Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

Unit 5: Tax Planning with reference to business restructuring.

Amalgamation, demerger, slump sale, conversion of sole proprietary concern / Partnership firm into company, conversion of company into LLP, transfer of assets between holding and subsidiary companies..

Reference:

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann Publications Pvt.Ltd., New Delhi.
2. GirishAhuja and Ravi Gupta.*Corporate Tax Planning and Management*. Bharat Law House,Delhi.
3. ShuklendraAcharya and M.G. Gurha.*Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
4. D.P. Mittal, *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. *Income Tax Reports*, Company Law Institute of India Pvt. Ltd., Chennai.
7. *Taxman*, Taxmann Allied Services Pvt. Ltd., New Delhi.
8. *Current Tax Reporter*, Current Tax Reporter, Jodhpur

9. Websites

- a) Incometaxindia.gov.in
- b) Incometaxindiaefiling.gov.in
- c) Cbdt website
- d) Itatonline.org

Note: Latest edition of text books may be used.

DNF23001

SEMESTER VI

SERVICE MANAGEMENT – DSE3

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in detail and identify the requirements to start Tours and Travels Agency and able to manage effectively

CO2: Learn in depth to manage a retail business efficiently

CO3: Learn in depth the procedure to prepare advertisement copy and able to start advertisement agency

CO4: Understand the required characteristics to become an event manager and able to manage effectively

CO5: Specify in depth the required tools and techniques pertaining to management of transaction based service process

Unit 1: Services

Meaning, importance, types. Services management –meaning, definitions, objectives and importance.

Unit 2: Travel and Tourism Management

Meaning- motives- types- impact of tourism- tourism industry in India, impact of tourism on India's economic development- meaning and features of a tour operator- types of tour operator. Tourism marketing; need for marketing in tourism – tourism promotion – travel agency operation and services- national tourism organizations- challenges of tourism industry – future of tourism industry in India.

Unit 3: Retail Management

Meaning, nature, classification- functions of retailing- retail formats and types- factors influencing retail consumer- retail operations; stores administration, premises management, inventory management, customer service, space management-POP displays, visual merchandising. Importance of retailing industry and challenges of retailing industry.

Unit 4: Hospital Management

Meaning and objectives- types of hospitals- inventory control and purchase management- services by hospitals: laundry, dietary, dispensary, security and ambulance services. Management of blood bank and donated organs.

Unit 5: Advertisement and Event Management

Meaning, definition and importance of advertising – Types of advertising–Advertisement copy and layouts- social and economic effects of advertising-. Event Management – Meaning, definition, concepts and Principles, advantages and disadvantages. Event managers – roles and responsibilities, events organizing procedure.

Unit 6: HOTEL MANAGEMENT

Meaning of hotels- types of hotels- hotel chains- services provided by hotels- functional areas of hotels- types of rooms- tariff structure and plans. Food – types of food, food organization department and its importance- differences between large and small hotels- hotel industry in India.

Reference:

1. Managing Customer Relationships: A Strategic Framework by **Don Peppers and Martha Rogers**, 2011
2. *Perfecting the Art of Customer Service by the Disney Institute and Theodore Kinni, 2011*
3. *The Amazement Revolution: Seven Customer Service Strategies to Create an Amazing Customer (and Employee) Experience by ShepHyken, 2011*
4. *Powerful Phrases for Effective Customer Service: Over 700 Ready-to-Use Phrases and Scripts That Really Get Results by Renee Evenson, 2012*
5. *Customer Service: Career Success Through Customer Loyalty, Fifth Edition by Paul R. Timm, 2010.*

Note: Latest edition of text books may be used.

DNF24001

SEMESTER VI

MANAGEMENT ACCOUNTING – DSE3

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in depth the characteristics to become a management accountant and able to work effectively

CO2: Understand in detail the required characteristics to become a good decision maker and able to make effective decisions

CO3: Understand in depth the accounting for management and able to occupy key position in an organisation

CO4: Learn in depth the financial analysis and able to choose a vocation as a financial analyst

CO5: Identify the characteristics to become a financial consultant and able to provide consultancy services

Unit 1: Introduction

Meaning, Objectives, Nature and Scope of management accounting, Differences between cost accounting and management accounting, Cost control and Cost reduction, Cost management.

Unit 2: Budgetary Control

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration .Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit 3: Standard Costing

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances..

Unit 4: Marginal Costing

Meaning and importance of marginal costing. Absorption versus Variable Costing: Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit 5: Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

Unit 6: Contemporary Issues

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, and Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

Reference:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. ***Introduction to Management Accounting***, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
3. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
4. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
6. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

DNF25001

SEMESTER VI

COMPUTERISED ACCOUNTING SYSTEM – DSE3

(Credits: Lecture – 04, Tutorial – 0, Practical – 2)

Lectures: 64hrs

Practical: 64hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in detail with examples the preparation of query and report and able to prepare them

CO2: Learn in depth about modules to create efficiently DBMS modules

CO3: Understand in detail with examples the pay roll and able to design payroll system for accounting

CO4: Write down the details of preparing voucher entry form and ledgers to prepare them accurately

CO5: Learn the details of creating a sample data base and able to create efficiently

Unit-1: Computerized Accounting: Using Generic Software (12 Lectures, 12 Practical Lab)

Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools.

Unit-2: Introduction to DBMS (10 Lectures, 10 Practical Lab)

DBMS – concepts-DBMS Modules – Table, Form, View, Query and Report. Familiarising with SQL. Creating a sample data base and using view, query and report modules.

Unit -3 Designing Computerised Accounting System (14 Lectures, 14 Practical La)

Requirement Analysis, Designing Main Tables. Creating Voucher entry form, populating the data base, Processing and preparing ledgers, Trial Balance using SQL query and report modules,

Unit-4 : Designing Accounting Support System (16 Lectures, 16 Practical Lab)

Designing Bills Payable and Bills Receivable Systems for Accounting using Form, Query and Report Modules. Designing Payroll System for Accounting using Form, Query and Report Modules.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. Teaching arrangements need to be made in the computer Lab.

Reference:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Note: Latest edition of text books may be used.

DNF26001

SEMESTER VI

INTERNATIONAL BUSINESS– DSE4

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn in detail about import and export and able to become an importer and exporter

CO2: Specify in detail the application of foreign trade policies and analyse how international factors affect domestic concern

CO3: Learn in depth and analyse legal issues related to international business

CO4: Identify and analyse various social culture and responsibility awareness on global issues

CO5: Understand in detail and identify sources of trade finance and forms of payment

Unit 1: International Business:

a. Introduction to International Business: International business vs. Domestic business: Complexities of international business; Modes of entry into international business. Globalisation and its importance in world economy; Impact of globalization.

b. International Business Environment: National and foreign environments and their components – economic, cultural and political-legal environments

Unit 2 : Theories of International Trade:

a. Theories of International Trade– an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments – tariff and nontariff measures – difference and Impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

b. *International Organizations and Arrangements*: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD;; Commodity and other trading agreements (OPEC).

Unit 3 : Regional Economic Co-operation:

a. *Regional Economic Co-operation*: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .

b. *International Financial Environment*: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments – types and flows; Foreign investment in Indian perspective.

Unit 4: Organisational structure for international business operations:

a. Organisational structure for international business operations; International business negotiations.

b. *Developments and Issues in International Business*: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit 5 Foreign Trade Promotion Measures and Organizations in India:

a) Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

b) Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Reference:

1. International Business – P. SubbaRao
2. International Business - Francis Cherunilam
3. International Business – C.B Gupta
4. International Business – K.S Ashwathappa.

Note: Latest edition of text books may be used.

DNF27001

SEMESTER VI

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE – DSE4

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in detail the required characteristics of company secretary and able to become company secretary

CO2: Specify in detail with examples the techniques of managing modern office and manage modern office more effectively

CO3: Understand in detail with application of modern equipment and use modern equipment to index the files and communicate

CO4: Understand and analyse in depth to prepare different types of budgets of a business organisation

CO5: Learn the characteristics of good communication and able to communicate effectively

CO6: Learn in depth fundamentals of investment

Unit 1: Office and Office Management:

Meaning of office. Functions of office – primary and administrative management functions, importance of office. Office manager – essential qualifications. Qualities and duties.

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

Unit 2: Mailing Procedures & Office Forms:

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

Unit 3: Office Forms and stationeries:

Office forms –Introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control.

Office stationeries- Introduction, Types of stationeries used in office, importance of managing Stationeries, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardisation of stationery.

Unit 4: Modern Office Equipments:

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

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

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

Unit 5: Modern technology and office communication

Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

Office Secretary

Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary .Qualities of Secretary. Role of Secretary – Before, during and after Meeting,

Reference:

1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
2. Leffingwell and Robbinson: *Text book of Office Management*, Tata McGraw-Hill.
3. Terry, George R: *Office Management and Control*.
4. Ghosh, EvamAggarwal: *KaryalayaPrabandh*, Sultan Chand & Sons.
5. Duggal, B: *Office Management and Commercial Correspondence*, KitabMahal.

Note: Latest edition of text books may be used.

DNF28001

SEMESTER VI

FUNDAMENTALS OF INVESTMENT – DSE4

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn and analyse the techniques of investment and able to become a wise investor

CO2: Understand in detail the tools and techniques adopted to analyse financial transactions and able to become financial consultant and adviser

CO3: Deliberate in detail with application of different techniques to manage portfolio and financial derivatives

CO4: Understand in depth and analyse different investment alternatives in the market

CO5: Identify the reasons for grievances to handle investor's grievances and protect them

Unit 1: The Investment Environment

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit 2: Fixed Income Securities

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit 3: Approaches to Equity Analysis

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives. Origin of Derivatives in India-Classification of Derivatives-Features of Derivatives-Financial Derivatives Markets in India.

Unit 5: Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Reference:

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

Note: Latest edition of text books may be used.

DNF29001

SEMESTER VI

CONSUMER PROTECTION – DSE4

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs
Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Identify the rights of consumers and able to create awareness about consumer's rights

CO2: Specify the details and analyse unfair trade practice and restrictive trade practice

CO3: Write down in depth and identify the causes for complaint

CO4: Learn in depth the Government policies and the application of Government policies to protect consumers

CO5: Identify the reasons for grievances and able to handle consumer grievances

Unit 1: Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labelling and packaging

Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.

Unit 2: The Consumer Protection Act, 1986 (CPA)

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986:13 lectures

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. **Seven Leading Cases decided under Consumer Protection Act:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI

Unit 5: Consumerism in India

Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview.

Reference:

1. Khanna, Sri Ram, SavitaHanspal, SheetalKapoor, and H.K. Awasthi. *Consumer Affairs*” (2007) Delhi University Publication.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany.
6. RajyalaxmiRao, *Consumer is King*, Universal Law Publishing Company
7. Empowering Consumers e-book, www.consumeraffairs.nic.in
8. ebook, www.bis.org
9. *The Consumer Protection Act, 1986*
10. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
11. Recent issues of magazines: *Insight*, published by CERC, Ahmedabad ‘*Consumer Voice*’, Published by VOICE Society , New Delhi.
- 12 *UpbhoktaJagran*, Ministry of Consumer Affairs, Govt, of India.New Delhi.

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

DNF30001

SEMESTER VI

MARKETING MANAGEMENT – GE2

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in detail the functions of marketing and able to become marketing manager

CO2: Learn in depth and analyse tastes and preferences of customers and able to launch a new product

CO3: Understand in detail the requirements of customers and able to forecast the demand for the products

CO4: Learn in depth the procedure to conduct market survey and able to understand buyer behaviour

CO5: Identify the benefits of various distribution channels and able to make comparative analysis of different channels of distribution

Unit 1: Introduction to Marketing Management

Meaning & Definition of marketing management– Goals – Concepts of Marketing – Approaches to Marketing.

Recent trends in Marketing Introduction, E-business – Tele-marketing – M-Business – Green Marketing – Relationship Marketing – Retailing – Concept Marketing and Virtual Marketing (Meaning Only).

Unit 2: Marketing Environment

Meaning – Demographic – Economic – Natural – Technological – Political – Legal – Socio – Cultural Environment

Unit 3: Marketing Mix

Meaning – Elements Product – Product Mix – Product Line – Product Lifecycle – Product Planning –New Product Development – Failure of New Product.

Branding – branding decisions- brand development- brand valuation– Pricing Policy and pricing strategies.

Promotion- promotion mix and factors affecting promotion mix decisions.

Unit 4: Customer Relationship Management

Meaning and Definition – Role of CRM – Advantages and Disadvantages.

Unit 5: Marketing Research & Ethics

- a) Marketing Research – Meaning and Importance
- b) A brief study of Logistics Management
- c) Ethics and social responsibility in marketing.

REFERENCE

1. P N Reddy & Appanniah, Marketing Management, HPH.
2. Kuranakaran, Marketing Management, Himalaya Publishers.
3. Rekha&Vibha, Marketing Management, VBH.
4. Philip Kotler, Marketing Management, Prentice Hall.
35. Bose Biplab, Marketing Management, Himalaya Publishers.
6. J.C. Gandhi, Marketing Management, Tata McGraw Hill.

7. Ramesh & Jayanti Prasad: Marketing Management, I.K. International
8. William J. Stanton, Michael J. Etzel, Bruce J. Walker, Fundamentals of Marketing, McGraw Hill Education.
9. Sontakki, Marketing Management, Kalyani Publishers.
10. K. Venkataramana, Marketing Management, SHBP.

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

DNF31001

SEMESTER VI

HUMAN RESOURCE MANAGEMENT – GE2

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 hrs

Tutorials: 16 hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Learn the techniques of HRD for effective recruitment and training

CO2: Specify the characteristics of HR Manager and able to work as HR Manager

CO3: Identify the reasons for employees grievances and able to solve their problems

CO4: Learn in details the knowledge required to manage his own training Institute to train the prospective employees

CO5: Understand in detail the tools used to measure level performance employees.

Unit 1: Introduction

Human Resource Development – Definition, Nature, Objectives & Benefits. Evolution of HRM, HRM vs HRD, HR Policies. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System.

Unit 2: Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept – Steps involved in Selection.

Unit 3: Training and Development

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

Unit 4: Performance Appraisal

Meaning, objectives and importance; Modern techniques of performance appraisal; job changes – transfers and promotions; Compensation: concept and policies; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit 5: HR Maintenance

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

Reference:

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

4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, DhanpatRai& Co., Delhi
8. BiswajeetPatttanayak, *Human Resource Management*, PHI Learning

Note: Latest edition of text books may be used.

DNF32001

SEMESTER VI

ENTREPRENEURSHIP DEVELOPMENT– GE2

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80hrs

Tutorials: 16hrs

Course Outcome:

On successful completion of this course the students can:

CO1: Understand in depth the required characteristics and procedure to become an young entrepreneur

CO2: Specify in details with application, if applicable, easily accessd different financial schese

CO3: Identify in detail with examples to easily different financial schemes offered by Banks and Government Agencies

CO4: Understand in depth and identify secure customers

CO5: Learn in depth the behaviour of customers and identify the changed customer needs

UNIT- 1 Entrepreneurial Development Prospective

Concept of entrepreneurship development and their dynamics. Importance of skill, knowledge and motivation in ED. Entrepreneurial Competition, generation of business, ideas and final selection of an activity. Market survey report and business plan preparation. Pooling of resources, forms enterprise ownership and their details.

UNIT- 2 Enterprise Management

Logistics and launching formalities, probable pitfalls, managing money, men, machinery, material and marketing. Support organization, entrepreneurial growth, following the law of the land and social obligation. Managing organisation for innovation and creativity. Importance of leadership, business ethics and business skills on good team building

UNIT- 3 Running a Family Business

Concept, structure and kinds of family firms. Understanding its reputation and brand. Enhancing the knowledge and skill. Managing family and shareholders relationship. Managing leadership succession and understanding the group dynamics, encouraging family women into business. Identifying the changed customer needs and encouraging growth and change in the family business.

UNIT- 4 Social Entrepreneurship

Introduction, Role and Characteristics of Social Entrepreneurs, Starting of a Non-profits Organization innovatively through local resources in a social context, sustainability, Business Strategies and Scaling up.

UNIT- 5 Role of Government and Financial Institution

Role of Central and State Government in promoting entrepreneurship. Types of schemes, loans, incentives, grants and subsidies. Different types of financial institutions, role of commercial banks, types loans for MSME's, schemes, appraisal, sanctions, repayment.

Reference:

1. Entrepreneurship – Tata MC Graw hill
2. Entrepreneurship and Small Business – New Jersey: Palgrave
3. Creativity and Entrepreneurship – Jhon Kao
4. Corporate Creativity Tata MC Graw hill
5. Innovative Entrepreneurship – Practice and Principles – Drucker P.F.

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

DNF33001

SEMESTER VI
PROJECT WORK – GE2

(Credits: Lecture – 01, Tutorial – 01, Practical – 04)

Lectures: 16hrs
Tutorials: 16hrs
Practical: 128hrs

Course Outcome:

On successful completion of the project work the students are able to:

CO1: Understand in depth the gap between theory and practical through internship

CO2: Understand in detail with examples the procedure and able to write a report on the various issues of an organisation

CO3: Specify the details in depth and able to communicate effectively

CO4: Learn in detail and able to absorb as an employee by the employer

CO5: Specify and analyse the components of project report and prepare the report effectively

JSS COLEGE OF ARTS COMMERCE & SCIENCE
(Autonomous)
BN Road, Mysuru – 25
Department of Commerce and Management

Model Question Paper -2017-18(CBCS)
(for all courses except QT, Computer Applications in Business, Computerised Accounting System, E-Commerce)

B.Com. Programme

Time 3 hrs
70

Maximum marks:

Allocation of marks and Model Question Paper Commerce

- I The question paper carries 70 marks.
- II It is divided into 3 Parts, Part A, Part B and Part C
- III Part A carries 30 marks..... 2x15=30
- IV Part B, carries 20 marks.....2x10=20
- V Part C, carries 20 marks.....4x5=20

B.COM.

Question Paper Pattern

(For all courses except Business Mathematics & Statistics, QT, Computer Applications in Business, Computerized Accounting System, E-Commerce)

PART-A

Answer the following. Each question carries 15 marks.

2X15=30

1.

OR

2.

3.

OR

4.

PART-B

Answer the following. Each question carries 10 marks.

2X10=20

5.

OR

6.

7.

OR

8.

PART-C

Answer any four of the following. Each question carries 5 marks.4X5=20

9.

10.

11.

12.

13.

B.COM

Question Paper Pattern

2.5 Business Mathematics & Statistics / 5.2a Quantitative Techniques

Time: 3hrs

Max. Marks:70

Part-A

Answer the following. Each question carries two marks

10X2=20

- 1. a. f.....
- b. g.....
- c..... h.
- d. i.
- e..... j.

Part-B

Answer any four of the following. Each question carries five marks

4X5=20

- 2.
- 3.
- 4.
- 5.
- 6.

Part-C

Answer any three of the following. Each question carries ten marks

3X10=30

- 7.
- 8.
- 9.
- 10.

B.COM.

**Question Paper Pattern
3.6 Computer Application in Business**

Time: 2 hrs

Max. Marks: 50

Part-A

Answer the following. Each question carries two marks.

10X2=20

1. a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.

Part-B

Answer any two of the following. Each question carries five marks.

2X5=10

2.
3.
4.

Part-C

Answer any two of the following. Each question carries ten marks

2X10=20

5.
6.
7.
