

SUBJECT: - B.Com Undergraduate program- B.Com Syllabus Revision done by the faculty, Industry Expert and Department Committee members as per Letter No. B49/38/CC/21/38 Dated: 03/11/2021 Higher Education, New Education Policy-2020, Clause 14A implemented for undergraduate program of DAVV university teaching department. The nomenclature of B.Com (ATM) is changed to B.Com as per norms. Batch 2021-22.

Level	Semester	Main Faculty(as per prerequisite)		Any Faculty Subject (GEC)	Skill Enhancement Course (SEC)	Ability Enhancement Course (AEC)	Field Project/Internship/apprenticeship/community engagement & Service # Inter/Intra Faculty	Credit	Qualification title (Credit requirement)				
		Subject I								Subject II	Subject III	Vocational Course	
		Major											Minor
		Core	DSE										
LEVEL-5	1	Financial Accounting (3 Credit)		Principles & Practices of management (3 Credit)	English/Hindi Language (4 Credit)		Introduction to computer (4 Credit)	3+3+3+3+4+4=20	(40) Undergraduate Certificate in Main Faculty				
		Business Mathematics (3 Credit)		Business Economics (3 Credit)									
	2	Cost Accounting (3 Credit)		Principles of Marketing (3 Credit)	Data Base Management System (4 Credit)		Foreign Language- French (4 Credit)	3+3+3+3+4+4=20					
		Business Statistics (3 Credit)		Business Environment of India (3 Credit)									
LEVEL-6	3	Advanced Financial Accounting (3 Credit)		Business Legislation (3 Credit)	Financial Market Operation Or International Business (4 Credit)	Business communication & report writing Or Web Designing (4 Credit)		3+3+3+3+4+4=20	(80) Undergraduate Diploma in Main Faculty				
		Corporate Accounting (3 Credit)		Organizational Behaviour (3 Credit)									
	4	Advanced Corporate Accounting (3 Credit)		Company Law (3 Credit)	Fundamental of Investment Or Consumer Protection (4 Credit)	E- Commerce and Digital Marketing Or Retail Management (4 Credit)				3+3+3+3+4+4=20			

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SCHOOL OF COMMERCE
DEVI AHILYA VISHWAVIDHYALAYA, INDORE

**Conduct of Workshop – Curriculum Design and Development
Workshop of UG course B.Com. session-2021-2022.**


Dated:12-06-2022

MINUTES OF THE MEETING

Minutes of the Meeting of Curriculum Revision Workshop – 2022 in Commerce held on 07/06/2022 to 13/06/2022 at 11:30 AM in Conference Room (G-1) at SOC, DAVV to develop syllabus of B.Com. Under Graduate Program.

As per NEP(New Education Policy) B.Com Subject Schemes and Syllabus Revision done by the Faculty, Industry Experts and Department Committee members as per Letter No.B49/38/CC/21/38 Dated: 03/11/2021 Higher Education, New Education Policy-2020, Clause 14A Implemented for undergraduate program of DAVV university teaching department. The nomenclature of B.Com (ATM) to Bachelor of Commerce (B.Com.) as per norms. From Batch 2021-2022 in the Conference Room of the Department. Following Faculties Experts were present.

On 07th of June 2022 Curriculum Revision Workshop of Commerce was held in the department. Committee comprising of Prof Kamlesh Bhandari, Prof. Praveen Ojha and Prof. Anoop Vyas were present along with Head of the Department Dr. Preeti Singh Ma'am. On the first day Syllabus of B.Com was discussed according to the New Education Policy. Dr. P.K. Sanse, Dr. J.K. Jain, Dr. Rajeshri Desai and Dr. Bhoomi Sitlani were the dignitary that supervised the smooth functioning of the workshop.



19/10/22

Following Faculty and Staff members were present and actively contributed to the workshop:

1. Dr.Preeti Singh - Head, SOC,DAVV
2. Dr.Rajeshri Desai - Convenor
3. Dr.Bhoomi Sitlani - Member
4. Dr. P.K. Gupta
5. Dr. Rajendra Singh
6. Dr. Avinash Desai
7. Dr.Nilesh Sainy
8. Dr. Amit Kumar Singh
9. Mr. Alok Anand Jha
- 10.Mr. Prathmesh Joshi
- 11.Dr. Nilesh Saini
- 12.Dr. Sunita Sharma
- 13.Dr. Bharti Arya
- 14.Dr. Avneet Kaur Narang
15. Dr. Bhrmajot Bagga
- 16.Mrs.Pramila Suryavanshi
- 17.Mr.Ajay Mujalda

Following significant conclusion were drawn by the committee:

1. 3 year degree programme to be replaced by New Education Policy norms.
2. 4 year degree programme to replace 3 year degree programme.
3. Credit scheme of various subject to be changed as per new norms
4. More optional subjects to be offered to the students.
5. More skill based syllabus was designed.
6. Focus on Industry Ready Course and students.
7. Skill based subjects to get more credits.


19/10/22

New Syllabus as per Revision:

S.No.	Course/Subjects	Credits
1.	English/Hindi	4
2.	Financial Accounting	3
3.	Business Mathematics	3
4.	Business Economics	3
5.	Principles & Practices Of Management	3
6.	Introduction To Computer	4
7.	French	4
8.	Business Environment In India	3
9.	Principle Of Marketing	3
10.	Cost Accounting	3
11.	Business Statistics	3
12.	Data Base Management System	4
13.	Business Communication & Report Writing/Web Designing	4
14.	Corporate Accounting	3
15.	Advanced Financial Accounting	3
16.	Business Legislation	3
17.	Organizational Behaviour	3
18.	Financial Market Operation/International Business	4
19.	Fundamental of Investment/Consumer Protection	4
20.	Advanced Corporate Accounting	3
21.	Management Accounting	3
22.	Company Law	3
23.	Fundamental of Banking & Insurance	3
24.	E-Commerce & Online Marketing/Retail Management	4
25.	Investment in Stock Market/E-Accounting & Taxation with GST	4
26.	Direct Taxes	3
27.	Goods & Service Tax (GST) and Customs Law	3
28.	Financial Management/Public Finance	4
29.	Field Project/Internships/Apprentices	6
30.	Corporate Tax Management	3
31.	Human Resource Management/Financial Institution & Market	4
32.	Advanced Auditing/Management Information System	4
33.	Strategic Tax Management	3
34.	Field Project/Internships/Apprentices	6

35.	Operational Research	3
36.	Advanced Marketing & Market Research/Entrepreneurship Development	4
37.	Research Methodology	4
38.	Advanced Cost Accounting	3
39.	Field Project/Internships/Apprentices	6
40.	Financial Reporting and Analysis	3
41.	Personal Tax Planning	3
42.	Advanced Statistical Analysis	4
43.	Field Project/Internships/Apprentices/Research Project	10

Following recommendations were included after final approval of the committee:

Old Syllabus		New Syllabus	
Course	Credit	Course	Credit
English	2	English/Hindi	4
Financial Accounting	4	Financial Accounting	3
Business Mathematics	4	Business Mathematics	3
Business Economics	4	Business Economics	3
Principles And Practices Of Management	4	Principles & Practices Of Management	3
Introduction To Computers	4	Introduction To Computer	4
French	4	French	4
Business Environment In India	4	Business Environment In India	3
Principles Of Marketing	4	Principle Of Marketing	3
Business Statistics	4	Cost Accounting	3
Cost Accounting	4	Business Statistics	3
Database Management System	4	Data Base Management System	4
Business Communication & Report Writing	2	Business Communication & Report Writing/Web Designing	4
Direct Taxation	4	Corporate Accounting	3
Management Accounting	4	Advanced Financial Accounting	3
Business Legislation	4	Business Legislation	3
Human Resources Management	4	Organizational Behaviour	3
Accounting Information System & Packages	4	Financial Market Operation/International Business	4
Organizational Behaviour	2	Fundamental of Investment/Consumer Protection	4
Company Law	4	Advanced Corporate Accounting	3
Indirect Taxation	4	Management Accounting	3
Operational Reseach	4	Company Law	3

Fundamental Of Banking Insurance	4	Fundamental of Banking & Insurance	3
E-Commerce	4	E-Commerce & Online Marketing/Retail Management	4
Corporate Accounting	4	Investment in Stock Market/E-Accounting & Taxation with GST	4
Corporate Tax Management	4	Direct Taxes	3
Introduction To Foreign Trade	4	Goods & Service Tax (GST) and Customs Law	3
Financial Institutions And Markets	4	Financial Management/Public Finance	4
Entrepreneurship	3	Field Project/Internships/Apprentices	6
Research Methodology	4	Corporate Tax Management	3
Advanced Auditing	4	Human Resource Management/Financial Institution & Market	4
Public Finance	4	Advanced Auditing/Management Information System	4
Financial Management	4	Strategic Tax Management	3
Strategic Tax Management	4	Field Project/Internships/Apprentices	6
Management Information System	4	Operational Research	3
Mrp (Major Research Project)	4	Advanced Marketing & Market Research/Entrepreneurship Development	4
		Research Methodology	4
		Advanced Cost Accounting	3
		Field Project/Internships/Apprentices	6
		Financial Reporting and Analysis	3
		Personal Tax Planning	3
		Advanced Statistical Analysis	4
		Field Project / Internships /Apprentices / Research Project	10

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Level	Semester	Main Faculty(as per prerequisite)				Any Faculty Subject (GEC)	Skill Enhancement Course (SEC)	Ability Enhancement Course (AEC)	Project/Internship/apprenticeship/community engagement & Service # Inter/Intra Faculty	Credit	Qualification title (Credit requirement)
		Subject I	Subject II	Subject III	Field						
LEVEL-5	1	Subject I		Subject II		Subject III	Vocational Course				
		Core	DSE	Minor							
		Financial Accounting (3 Credit)	Principles & Practices of management (3 Credit)	English/Hindi Language (4 Credit)	Introduction to computer (4 Credit)						
		Business Mathematics (3 Credit)	Business Economics (3 Credit)								
		Cost Accounting (3 Credit)	Principles of Marketing (3 Credit)	Data Base Management System (4 Credit)	Foreign Language- French (4 Credit)						
		Business Statistics (3 Credit)	Business Environment of India (3 Credit)								(40) Undergraduate Certificate in Main Faculty
LEVEL-6	3	Advanced Financial Accounting (3 Credit)	Business Legislation (3 Credit)	Financial Market Operation Or International Business (4 Credit)	Business communication & report writing Or Web Designing (4 Credit)						
		Corporate Accounting (3 Credit)	Organizational Behaviour (3 Credit)								
		Advanced Corporate Accounting (3 Credit)	Company Law (3 Credit)	Fundamental of Investment Or Consumer Protection (4 Credit)	E- Commerce and Digital Marketing Or Retail Management (4 Credit)						
											(80) Undergraduate Diploma in Main Faculty






Level-7	5	Accounting (3 Credit)	Financial Management Or Public Finance (4 Credit)	Investing in Stock Market Or E-Accounting and Taxation with GST (4 Credit)	Field Project/Internship/apprentice (6 Credit)	3+4+4+3+6=20
		Direct taxes (3 Credit)				
		Indirect Tax (GST) (3 Credit)				

Level	Semester	Main Faculty(as per prerequisite)			Skill Enhancement Course (SEC)	Ability Enhancement Course (AEC)	Field Project/Internship/apprenticeship/community engagement & Service # Inter/Intra Faculty	Credit	Qualification title (Credit requirement)
		Subject I	Subject II	Any Faculty Subject (GEC)					
Level-7	6	Core	Subject I	Subject III	Vocational Course		# Inter/Intra Faculty	3+4+4+3+6=20	Bachelor Degree in Main Faculty (120)
		Major	DSE	Minor					
		Corporate Tax Management (3 Credit)	Human Resource Management Or Financial Institution & Market (4 Credit)						
		Strategic Tax Management (3 Credit)	Advanced Auditing Or Management Information System (4 Credit)						








Level- 8	7	Operational Research (3 Credit)	Advanced Marketing & Market Or Entrepreneurship Development (4 Credit)	Research Methodology (4 Credit)						Field Project/Internship/ apprenticeship Research Project (6 Credit)	3+4+4+6+3=20	Bachelor Degree (Honors) in Main Faculty Bachelor Degree (Research) in Main Faculty
	8	Advanced Cost Accounting (3 Credit) Financial Reporting & Analysis (3 Credit)		Advanced Statistical Analysis (4 Credit)					Field Project/Internship/ apprenticeship Research Project (10 Credit)	2+4+10+3=20		
Total		Advanced Tax Planning (3 Credit) 48 Credit	16 Credit	32 Credit	16 Credit	12 Credit	8 Credit	28 Credit	160 Credit			

Devi

Chandrasekhar

AK

Bijlani

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19/11/22

SCHOOL OF COMMERCE
Devi Ahilya Vishwa vidyalaya, Indore

NEP-2021

Subject Scheme and Syllabus

B.COM 4YRS PROGRAMMES
1st SEMESTER (JULY-DECEMBER)

Category	Code	Course	Credits
GEC	BCM-1110 BCM-1111	English/ Hindi	4
Major	BCM-1210	Financial Accounting	3
Major	BCM-1310	Business Mathematics	3
Minor	BCM-1410	Business Economics	3
Minor	BCM-1510	Principles & Practices of Management	3
AEC	BCM-1610	Introduction To Computer	4
Total			20

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Hindi Language
Subject Code: BCM 1111

Aim of the Subject: भाषा साहित्य एवं संस्कृति का अध्ययन करना

Objectives: विद्यार्थियों को भाषा और धार्मिक सांस्कृतिक दार्शनिक चेतना से अवगत करना

Learning Outcomes:

विद्यार्थियों में अपनी भाषा हिन्दी साहित्य, धर्म संस्कृति दर्शन आदि के प्रति अनुराग भाव विकसित होगी।
इकाई प्रथम

1. मैथलीशरण गुप्त:- परिचय पाठ मातृभूमि (कविता)
2. प्रेमचंद परिचय पाठ-शतरंज के खिलाडी (कहानी)
3. व्यंग्य शरद जोशी- जीप पर सवार इल्लियां।

इकाई द्वितीय

1. वैचारिक भारतीय भाषाओं में राम।
2. आचार्य रामचन्द्र शुक्ल: परिचय पाठ।
3. रामधारी सिंह दिनकर: परिचय पाठ: भारत एक है (संस्कृति)
4. आदिशंकराचार्य: जीवन के दर्शन।

इकाई तृतीय

1. पर्यावाची शब्द: विलोम शब्द अनेक शब्द के लिए एक शब्द (हिन्दी व्याकरण)
2. सन्धि और उसके प्रकार (हिन्दी व्याकरण)
3. राज शब्द-धर्म अकित, भाषा, अवधारण, उदारीकरण।

पाठ्य पुस्तकें, सन्दर्भ पुस्तकें, अन्य संसाधन

1. मैथलीशरण गुप्त- कविता कोश (कुछ प्रतिनिधि रचनाएँ)
2. प्रेमचन्द्र- मानसरोवर खण्ड (तीन)
3. आचार्य रामचन्द्र शुक्ल चितामणि भाग-1
4. रामधारी सिंह दिनकर- संस्कृति के चार अध्याय।
5. डॉ वासुदेव नन्दन प्रसाद: आधुनिक हिन्दी व्याकरण और रचना भारती भवन।
6. डॉ राजेश्वर चतुर्वेदी हिन्दी व्याकरण-उपकार प्रकाशन:आगरा (उ.प्र.)
7. इन्टरनेट सामाग्री।

कमलेश मेहता

ENGLISH
Subject Code: BCM-1110

Objective:

Familiarize students with functional use of grammar, Understanding of the use of language.

Course Contents:

Unit: 1- PROSE WORK

- (i) Tryst With Destiny – Jawaharlal Nehru
- (ii) Delhi In 1857- Mirza Ghalib
- (iii) The Heritage of Indian Art – Kapila Vatsyayan
- (iv) The Portrait of a Lady – Khushawant Singh
- (v) Raja's Diamond – R.L Stevenson

Unit: 2-

Comprehension

Unit: 3-

Composition

Unit: 4-

Vocabulary

Unit: 5-

Grammar & Usage: Modals, Tenses, Direct/Indirect Speech, Active/ Passive Voice.

References:

1. English Grammar: Wren & Martin.
2. English Language Skills: Aruna Koneru, McGraw Hill Education













FINANCIAL ACCOUNTING

Subject Code: BCM-1210

Objectives:

1. To make the acquire conceptual knowledge of accounting.
2. To equip the students with the knowledge of accounting process and Preparation of final Accounts.

Course Contents:

UNIT I:- Introduction to Accounting Need for Accounting-definition, features, objectives, functions, and scope of Accounting; Branches of accounting, Advantages and limitations of Accounting, Accounting Principles: Accounting concepts and conventions. Accounting process, An Introduction to AS.

UNIT II:- Journal, Ledger and Trial Balance & Final Account: - Rules for recording (Journal) the transactions- One Book Journal for Small business, Subsidiary books journal for large business, Types of Journal Entries.

Ledger: - Opening of Accounts, Posting from one Journal book & subsidiary books to Accounts.

Final Account: meaning, feature, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance sheet

Trial Balance: - Meaning, objectives, methods of preparation

Errors & their rectification: - Types of errors, two sided & one sided errors, Suspense Account, Rectification before & after final accounts, effect on profit.

UNIT III:- Bank reconciliation statement Journal: - **Bank reconciliation statement:** - need of BRS, reasons of difference between Cash Book & Pass Book Balances ascertainment of correct cash book balance. Branch account & Departmental account. ✓

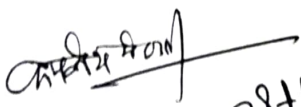
UNIT IV:- Accounting of Incomplete books—Meaning, features & methods (Capital & Conversion), Final account of Non-Trading Organization, Preparation of Receipt & Payment A/c, and Preparation of Income & Expenditure A/c with Balance sheet.

Joint Ventures- features- difference between joint venture and consignment, Accounting procedure- methods of keeping records for joint venture account method of recording in co ventures books- separate set of books methods.

UNIT V:- Depreciation- Provision and Reserves: Meaning of Depreciation –Causes-objects of providing for depreciation – Factors affecting depreciation –Accounting treatment- methods of providing depreciation- straight line method – Diminishing balance method, provisions and reserves – Reserve fund- Different types of provisions and Reserves. AS-6 & AS-10

References:

1. Principles and practice of accounting, R.L. Gupta & V.K. Gupta sultan chand & Sons.
2. Accountancy- I.S.P. Jain & K.L Narang kalyani publishers.
3. Financial Accounting – Dr.R.C.Gupta & Dr. P.K.Sanse.













BUSINESS MATHEMATICS

Subject Code: BCM-1310

Objectives:

1. To make the acquire conceptual knowledge of mathematics.
2. To equip the students with the knowledge of basic mathematics process.

Course Contents:

Unit-1:- Average, Ratio & Proportion, Percentage

Unit-2:- Logarithms & Anti-Logarithms: Properties of log, law of log, log system characteristics and mantissa of log, Determination of log of a number, Antilogarithms.

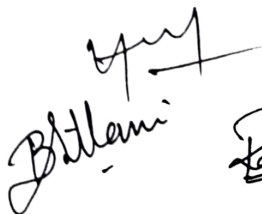
Unit-3:- Mathematical Finance: Cost price, selling price, marked price, profit, loss, Discount, Sequential Discount. Commission and Brokerage. Simple Interest, Compound Interest. EMI concept.

Unit-4:- Annuities, True Discount & Banker Discount.

Unit-5:- Matrices and Determinants: Definition of Matrix, Types Of Matrix, Algebra Of Matrices. Calculation of values of determinants up to third order, Adjoint of a Matrix, Elementary row operations, finding inverse of a matrix through adjoint and elementary row operations. Application of matrices.

References:

Business Mathematics: S. Chand; Himalaya Publication Ltd.



BUSINESS ECONOMICS

Subject Code:BCM-1410

Objectives: To make students how to understand business organizations work by applying economics principles in their business management.

Contents:

Unit-1: Introduction Business: Economics: Meaning, Characteristics, Scope, Uses, And Role & Responsibilities. Tools for Analysis: Functional Relationships, Schedules, Graphs and Equations.

Unit-2: Theory of Demand and Analysis: Law of Demand Its Determinants and Exceptions. Meaning Of Consumer Demand, Market Demand, and Elasticity of Demand. Consumer Behavior: Marginal Utility Approach And Indifferent Curve Analysis. Demand Estimation and Forecasting: Meaning, Objective & Methods.

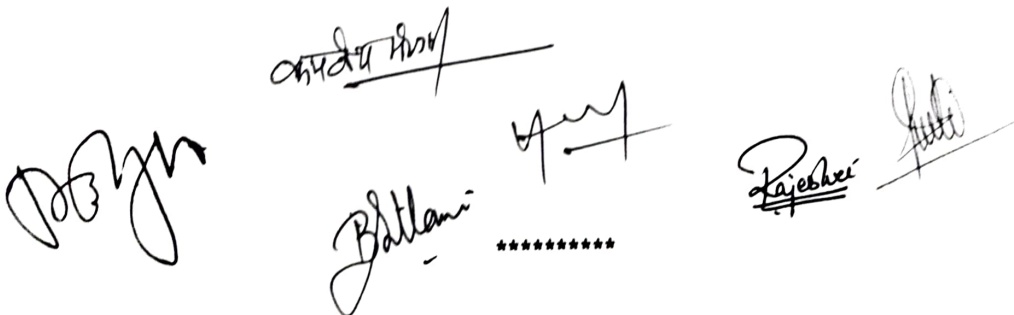
Unit-3: Law Of Supply Meaning: Determinants of Supply and Its Influence On Cost Of Production. Production Function: Equilibrium, Return to Factor & Return To Scale, Economics Of Scale, BEP.

Unit-4: Market Structure And Factors Of Production: Forms Of Market: Perfect Competition, Monopoly, Oligopoly And Monopolistic Competition, Characteristics, Meaning And Profit Maximizing, Kinked Demand Curve.

Unit-5: National Income Trade Cycles and International Trade: Definition, Measurement, GDP, Fiscal Policy, Monetary Policy, Economic Systems, Liberalization, Privatization, And Globalization. Classical & Keynes Theories of Interest and Employment, IS-LM Curve. WTO: GATT, Objectives, Agreements, Functions, Structure. Trade Cycles: Meaning, Phases, Consequences, Remedies, International Trade.BOP.

References:

Economics: Samuelson, Tata Mcgraw Hill.

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PRINCIPLES & PRACTICES OF MANAGEMENT

Subject Code:BCM-1510

Objectives: To Familiarize the Students with Concepts and principles of Management in Various Fields.

Unit-1: Introduction Management: Meaning, Concept, Features And Functional Areas Of Management, Management & Administration, And Principles Of Management, Social Responsibility And Ethics Of Management.

Unit-2: Planning And Controlling Planning: Nature, Importance And Objectives Of Planning, Planning Process, Types Of Planning, Barriers To Effective Planning, Operational Plan. Strategic Planning.

Unit-3: Organizing And Staffing Organization: Definition, Line, Staff, Functional And Matrix Type Organization, Span Of Control, Centralization VS Decentralization. Staffing & Motivation: Concept, Manpower Planning, Job Design, Recruitment & Selection, Training And Development, Performance Appraisal, Motivation, Motivators And Satisfaction, Motivating Towards Organizing Objectives, Morale Building.

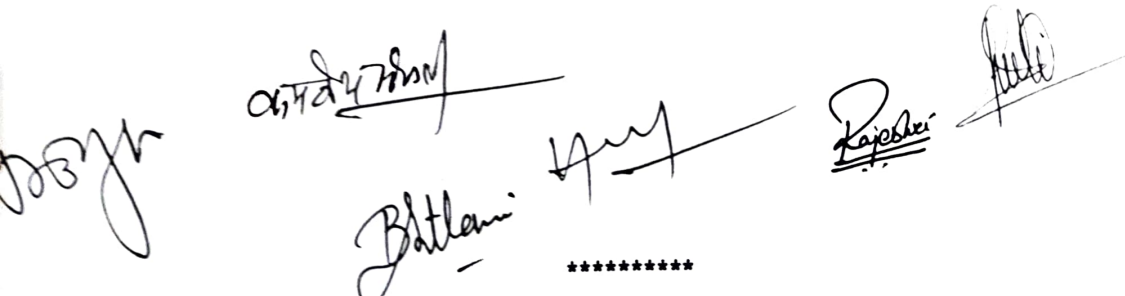
Unit-4: Leadership & Communication Defining: Leadership And Its Role, Should Managers Lead, Leadership Style, Leadership Development, Leadership Behavior. Communication: Process, Bridging Gap Using Tools of Communication, Electronic Media In Communication.

Unit-5: Production & Marketing Management: Types Of Production, Quality Control Tools Used, Marketing Management: Definition And Concept Of Marketing, Functions Of Marketing. Market Research, Types Of Markets, Sales.

References:

Principles of management: W.L. Hill and Steven L Mcshane. Tata Mcgraw Hill.

Principles and practices of management: Dr. R.D. Agrawal

Handwritten signatures of faculty members, including names like 'Rajesh', 'Bhatnagar', and others, along with a line of asterisks.

INTRODUCTION TO COMPUTERS

Subject Code:BCM-1610

Objective: To Impart Basic Knowledge about Computer With Application of Various Packages.

Contents:

Unit-1: Introduction: Introduction, Characteristics, Types of Computers, Types of Hardware & Software, Input Output Devices and their Description.

Unit-2 Memory: Ram, Rom, Prom, E-Prom, Hard Disk, Primary And Secondary Memory, Cache, Physical And Virtual Memory.





Unit-3: Operating System and Windows- Meaning, Definition, Functions, Types of Operating System, Booting process. Disk Operating System: Definition, Internal and External Commands. Windows Operating System: Start Menu, Control Pane, Windows Accessories.


Unit-4: Application Packages: Ms- Word: Meaning and Features of Word Processing, Advantages and Application of Word Processing, Lab Practices. Ms- Excel: Features, Work Sheet/ Workbook, Applications of Excel, Lab Practices. Ms-PowerPoint: Features, Applications, Menus, Lab Practices.

Unit-5: Computer Networking & Internet: Introduction, Essential of Networks, Types of Networks, Network topologies, Types of communication, Types of transmission media, Types of connectivity devices, Internet technologies, access devices, WWW, Multimedia.

References:

1. Information Technology: Dennis P. Curtin; Mcgraw Hill International
2. Fundamentals of Computers: P.Mohan, Himalaya Publishing House.
3. Fundamentals of Computers: Atul Kahate; Tata Mcgraw Hill.
4. Information Technology by Dr. Sushila Madan



2nd Semester

Category	Code	Course	Credits
AEC	BCM - 2110	French	4
Minor	BCM - 2210	Business Environment In India	3
Minor	BCM - 2310	Principle Of Marketing	3
Major	BCM - 2410	Cost Accounting	3
Major	BCM - 2510	Business Statistics	3
GEC	BCM - 2610	Data Base Management System	4
Total			20

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FRENCH
Subject Code:-BCM-2210

Aims: The aim of the course is to facilitate the use of translation for more communication and interpretation.

Objectives:

1. To Develop the basic language skills through exercises.
2. To ameliorate the level of language proficiency.
3. To inculcate the cultural aspects of the region & to analyze and evaluate other Translated texts.

Course Contents:

UNIT 1

1. Phonetics Sounds
2. Numbers
3. Days of the week
4. Months of the year
5. Introduction to groups of verbs.

UNIT 2

1. 1st, 2nd groups and irregular verbs
2. Basic Grammar –I
3. Nationality
4. Professions
5. Sentence form translation

UNIT 3

1. Basic Grammar-II
2. Festivals of France
3. Introduction of oneself in French
4. 3rd and 4th group verbs
5. Small Para translation

UNIT 4.

1. Basic Grammar –III
2. Civilisation of France
3. Small Passage Writing
4. Translations (Eng-French)
5. Translation (French-English)
6. Unseen Passage

References:

1. A1 Echo (1 Edition) (Methode de Francais): J. Girardet, J. Pecheur
2. A1 Echo (2 Edition) (Methode de Francais): J. Girardet, J. Pecheur

Bhatlani

BUSINESS ENVIRONMENT IN INDIA

Subject Code:-BMC-2210

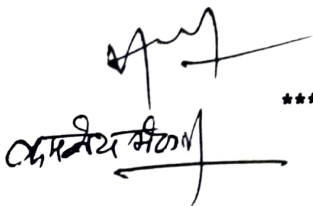
Objective: The course shall provide an understanding of the different aspects of Business Environment at the determining element in management of business in a society, with special reference to business in India.

Course Contents:

- 1. Nature of the Environment of Business:** Concept significance and nature of business environment, Elements of environment- internal and external.
- 2. Economic Environment:** Significance of economic environment, Economic Structure, Economic Policies- Industrial, Monetary & Fiscal policies.
- 3. Socio-Cultural Environment:** Business as a social institution operating for economic goals, Culture and Organizational Behavior, Demographic features, poverty, Labour and employment, Education,
- 4. Legal and Political Environment:** Mergers & Acquisitions / MRTP Act, 1969 & Competition Act, Impact of Political Environment on Business.
- 5. Technological Environment:** Concept and Significance of Technological Environment, Sources of Technological dynamics, Impact of Technology on Globalization.
- 6. Global Issues:** Foreign Direct Investment, Globalization, WTO and its impact,

Text Readings:

1. Justin Paul, "Business Environment Test & Cases", Tata McGraw Hill Companies, New Delhi, 2006.
3. Bhagwati J., "India in Transition", New Delhi, Oxford University Press, 1994.
4. Rugman & Hodgetts, "International Business", McGraw Hill Publication, 1995.
5. Steiner & Steiner, "Business, Government and Society", Western Publishing, 2000.
6. Aswathappa K, "Essentials of Business Environment", Himalaya Publishing, New Delhi, 2000.
7. Adhikari M., "Managerial Economics", N.D. Khalsa Pub, 1999, New Delhi.
8. David J.R. & Chang "Managerial Economics", Prentice Hall, 1999, New Delhi.



PRINCIPLES OF MARKETING

Subject Code:-BCM-2310

Objectives: To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing.

Contents:

UNIT -1: Introduction to Marketing: Introduction to Marketing: Definition, nature, scope and importance of marketing, Approaches to the study of marketing and economic development, traditional and modern concept of marketing. Functions of marketing.

UNIT -2: Marketing Environment (Micro & Macro): Analyzing needs & trends in the Macro environment – Demographic, Economic Natural, Technological, Political– Legal, Socio cultural environment. Marketing Mix – The elements of marketing mix. Market Segmentation: Bases for Market segmentation, Requisites of sound marketing segmentation – Market Targeting strategies –Positioning – Undifferentiated marketing – Concentrated marketing.

UNIT -3: Product: Classification of Products, Product mix decision- Product line, product addition & deletion, Product life cycle, Product planning, New product development process.

UNIT -4: Pricing: Pricing objectives, price determination, factors influencing pricing policy, method of pricing policies and strategies.

UNIT -5: Channels of distribution and Logistics Definition – Need – channel design decision – channel management decision – factors affecting channels, Types of marketing channels.

UNIT -6: Promotion: Nature and importance of promotion, Promotional methods – Advertising decisions, sales Promotion, public relation, direct selling. Advertising copy, evaluation of advertising.

UNIT -7: Recent Trends in Marketing: E-business, Tele-marketing, M-Business, Relationship Marketing, Retailing, Concept Marketing and Virtual Marketing.

BOOKS FOR REFERENCE:

1. Philip Kotler - Marketing Management
2. J.C. Gandhi - Marketing Management
3. William M. Pride and O.C. Ferrell– Marketing.
4. Stanton W.J. etzal Michael & Walker, Fundamentals of Management

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BUSINESS STATISTICS
Subject Code: BCM-2410

Objective: It enables the students to gain undergoing of Statistical techniques as are applicable to business.

Contents:

UNIT I:- INTRODUCTION TO STATISTIC: Introduction: Meaning, Scope and Uses, Collection of data i) Primary and ii) secondary data – Classification and tabulation, Planning & organization of statistical survey.

UNIT II:- INTRODUCTION TO MEASUREMENT OF CENTRAL TENDENCY: Types of central tendency and its application (MEAN, MEDIAN, MODE), Partition Value (Quartiles, Deciles, Percentiles).

UNIT III: - Measure of Dispersion: - Mean Deviation, Standard Deviation, Co-efficient of Mean Deviation & Standard Deviation. Skenwess, Moments and Kurtosis.

UNIT III CORRELATION AND REGRESSION: Correlation: Meaning and definition of correlation, Types of correlation, Methods of studying correlation i) Graphic method ii) Karl Pearson's method iii) Rank correlation method Regression: Meaning and definition of Regression, Methods of studying regression i) Graphic method ii) Regression equations and iii) Regression Coefficient

UNIT IV INDEX NUMBER: Concepts, uses & types, methods of constructing Index number.

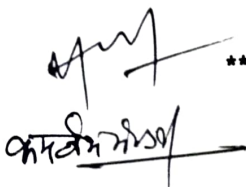
i) Simple aggregative method

ii) Weighted aggregative method – Price index number – Quantity index numbers.

- i) Laspeyre's Method
- ii) Paasche's Method
- iii) Fisher's Method
- iv) Marshall Edgeworth Method
- v) Dorbish-Bowley's Method

BOOKS RECOMMENDED

1. Statistics (Theory, Methods and applications) – Dr.D.C.Sancheti and V.K.Kapoor Sultan Chand & Sons., New Delhi.
2. Business Statistics – S.P.Gupta, Sultan Chand & Sons., New Delhi.
3. Fundamentals of Statistics – D.H. Elhance
4. Statistics (Theory and Practice) – R.S.N.Pillai and Bagavathi, S. Chand Company Ltd.





COST ACCOUNTING
Subject Code: BCM-2510

OBJECTIVES:

1. To familiarize students with the various concepts and element of cost.
2. To create cost consciousness among the students.

Contents:

UNIT-1: COST ACCOUNTING: Introduction – Meaning of Cost, costing and Cost Accounting – Comparison between Financial Accounts and Cost Accounts – Elements of cost and their classification

UNIT-2: ELEMENTS OF COST: MATERIAL COSTING: Concept and Types of Material, Methods of pricing materials issues – LIFO– FIFO – Weighted Average Method – Simple Average Method, Concept and importance of Inventory Management, Techniques of inventory control, EOQ & Inventory Ratio. **LABOUR COSTING:** Meaning and classification, Accounting for Labour, Methods of Wage payment, Incentive Schemes, Labour cost control procedure. **OVERHEAD COSTING:** Definition – Classification of overheads – Procedure for accounting and control of overheads –Allocation of overheads – Apportionment of overheads – Apportionment of Service department costs to production departments – Repeated Distribution method – Simultaneous equation method – absorption of OH's

UNIT-3: UNIT COSTING: Meaning, Cost Sheet, Production Statement, Production Account, And Preparation of Tender price.

OPERATING COSTING: Meaning, Objectives, and Types.

UNIT-4: CONTRACT COSTING: Features of Contracts, Procedure of Contract Costing, Profit on Incomplete Contracts, Estimated Contract. **PROCESS COSTING:** Nature of Process Costing, Preparation of Process Cost Accounts (Including inter process profit & Marginal Costing) **MARGINAL COSTING:** BEP, P/V Ratio, and Margin of Safety.

UNIT-5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.

BOOKS RECOMMENDED:

1. M.I. Singhai, Cost Accounts – Universal Publication, Agra
2. prof. sanjay Mehta & Prof. Mukesh Brahmhatt- Devi Ahilya Prakhn.
3. M.C. Shukla, T.S.Grewal and M.P.Gupta, Cost Accounting – Text and Problems, S.Chand & Co., New Delhi.
4. Ravi M. Kishore, Cost Accounting and Financial Management,, Taxman Allied Services (P) Ltd., New Delhi.
5. Cost Accounting – Singhal, Sanse, Pandey & Waghela.

DATABASE MANAGEMENT SYSTEM

Subject Code: BCM-2610

Objective: This course provides students the basic knowledge, concept and Applications of DBMS & RDBMS in organization.

Contents:

Unit 1: Introduction: DBMS Concepts and architecture, Database approach v/s Traditional file accessing approach, Advantages of database systems, Schemas and instances, Three Levels Architecture, Data Independence, Data Dictionary, Database Users, Data Administrators.

Unit 2: Entity-Relationship Model: Entities and attributes, Entity types, Value, Sets, Keys attributes, Relationships, Defining the E-R diagram of database, data definition and manipulation languages. RDBMS –Concept, Components, Data Integrity, Keys, Relational data Manipulations and Relational Algebra, Tuple Calculus.

Unit 3: Normalization: Definition, Decomposition, Basic Concepts like FD, And Objectives of Normalization. Normal Forms- First, Second, Third Normal Form, BCNF, Concept of Multi Valued Dependencies & Higher Normal Forms. Data models: relational model, hierarchical model, network model.

Unit 4: Structured Query Language: Introduction to SQL, DDL, DML, and DCL statements, Creating Tables, Adding Constraints, Altering Tables, Update, Insert, Delete & various Form of SELECT- Simple, Using Special Operators for Data Access. Nested Queries & Exposure to Joins, Aggregate Functions.

Reference Books:

1. Ullman J.D.: Data base management systems
2. Date C.J.: Data base management systems vol.
3. Alexis Leon & Mathews Leon: Data base management systems

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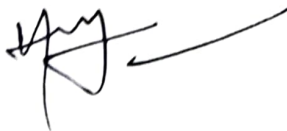
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3rd Semester

Category	Code	Course	Credits
SEC	BCM - 3110 BCM - 3111	Business Communication & Report Writing/ Web Designing	4
Major	BCM - 3210	Corporate Accounting	3
Major	BCM - 3310	Advanced Financial Accounting	3
Minor	BCM - 3410	Business Legislation	3
Minor	BCM - 3510	Organizational Behavior	3
GEC	BCM - 3610 BCM - 3611	Financial Market Operation/ International Business	4
Total			20



BUSINESS COMMUNICATION & REPORT WRITING

Subject Code: BCM-3110

OBJECTIVE: The object of this subject is to cultivate effective communication skills oral as well as Written in the students.

Contents:

UNIT- 1: Introduction: Basic forms of Communication, Principles of effective communication, informal and formal communication, communication barriers.

UNIT-II Writing Skills: Business letters, memos format and appearance, request letters, good news and bad news letters, collection letters, office memorandum.

UNIT-III Business Letters: Meaning, Essentials and types of business letters.

Accounts – (a) Letters to customers regarding dues – follow up. (b) Letters to banks regarding overdrafts, cash credit and account current. (c) Letter to insurance and payment, renewal of insurance of policy, claims and their Settlement.

UNIT-IV Purchase & Sales: Purchase: Request for quotations, tenders, samples and drawings, complaints and follow up. **Sales:** Drafting of sales letters, circular letters, and status enquiries.

UNIT- V Report Writing: Introduction to proposals, short reports and formal reports, report presentation on any chosen topic, oral presentations, principles of oral presentations, factors affecting presentations, sales presentation, resume writing. Non-verbal aspects of communication. Effective Listening: Principles of effective listening, oral, written and video sessions. Preparation of Matter for Meetings: The writing of notices, agenda minutes, the organization and conduct of conferences:

BOOKS FOR REFERENCE:

1. R.C. Sharma & Krishna Mohan: Business Communication & Report Writing, TMH, New Delhi.
2. Raman. S & Swami. R: Business Communication – A Practical Approach, Professional Publications, Madras.
3. Ramesh & Pattanashetti: Effective Business English & Correspondence.
4. Majumdar: Commercial Correspondence



WEB DESIGNING
Subject Code: BCM-3111

Course Objectives:

1. To develop the skill & knowledge in JavaScript-enhanced web page.
2. To learn how to design and develop exciting and attractive websites using computer Programs, graphics, etc.
3. To help students gain creativity, critical thinking and technical skills.

Contents:

Unit 1:- HTML: Introduction to HTML, HTML Tags Creating Forms Creating tables Managing home page

Unit 2:- CSS: Introduction to CSS, Three ways to use CSS, CSS Properties Designing website working with Templates

Unit 3:- Java Script: Introduction to JavaScript, Three ways to use JavaScript Working with events Client-side Validation

Unit 4:- J Query: - Introduction to J Query, Validation using JQuery, JQuery Forms and JQuery Examples

Unit 5:- Understanding Controller:- Request & Response Parameter Controller Action Request Life Cycle callbacks Controller method Redirection Working with component

Understanding Model Creating Model for Database Table Retrieving Data Using Model Method for all Basic CRUD (Create, Read, Update, Delete) Create own Model method Making custom SQL Queries Data Validation

Unit 6:- Understanding ORM (Object Relational Mapping):- Working with Simple association one to-one one-to-many many-to-many

View: - Working with layout Create custom Layout Working with Helper class Creating and using user define Helper Working with element.

References:

1. Responsive Web Design with HTML5 and CSS3, Second Edition, Ben Frain.
2. Responsive Web Design with HTML5 and CSS3, Essentials by Alex Libby, Gaurv Gupta, Asoj talesra
3. Beginning HTML, XHTML, CCS and JavaScript 1st Edition by Jon Duckett.



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CORPORATE ACCOUNTING

Subject Code: BCM-3210

Objective: The objective of this course is to expose students to maintain company accounts as per company law and accounting standards and handling accounting adjustments related to companies.

Contents:

UNIT-I Accounting of Shares:- Concept, types of Shares, Issue, forfeiture, Reissue, Redemption & Buy-back of shares.

Unit 2: Accounting of Debentures: - Meaning, features, types of debentures, Issue of debentures, redemption of debentures, methods of redemption of debentures.

UNIT 3 Company Final Accounts: - Introduction, purpose, statutory requirement, Disposal of profit- Dividend, Bonus share & Reserves. Preparation of Financial statement of Company as per schedule 6 (Revised) of Company Act. (Excluding managerial remuneration).

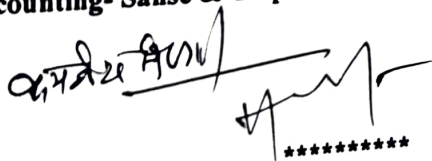
UNIT4 : Liquidation of Company.

UNIT 5 Valuation of Shares & goodwill: - Meaning & need for valuation of shares, factors affecting valuation & methods of valuation of shares. Goodwill: Meaning Definition & Elements of goodwill, Types of Goodwill & methods of valuation of goodwill. Accounts relating to liquidation of Companies:- Introduction, order of payment, preferential payments (creditors), overriding preferential payments, preparation of statement of affairs & Liquidation final statement of account..

References:-

1. Accounting for Managers: J. Dearden and S.K. Bhattacharya
2. Advanced Accountancy Vol II : S.N. Maheshwari
3. Advanced Accounting: M.C.Shukla & T.S.Grewal
4. Advanced Financial Accounting: R.L. Gupta 5.
5. Corporate Accounts: Dr. Ramesh Mangal
6. Corporate Accounting- Sanse & Tripathi











ADVANCED FINANCIAL ACCOUNTING
Subject Code: BCM-3310

Objective: The objective of this course is to expose students to maintain company accounts

Contents

Unit 1: Accounting for joint venture and consignment transaction

Unit 2:- Accounting for royalty and insolvency of individual

Unit 3:- Accounting for hire Purchase System and Installment payment System

Unit 4:- Department and Branch Accounting

Unit 5:- Partnership (Dissolution, sale of firm, Amalgamation)

Unit 6: - Voyage accounts and Investment accounts.

Suggested Reading:

1. Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
2. Sehgal, Ashok, Sehgal, Deepak: Advanced Financial Accounting, Taxmann;s, New Delhi
3. Sharma, D.G.: Financial Accounting, Taxmann's, New Delhi
4. Baker, Richard: Advanced Financial Accounting, Tata McGraw Hill, New Delhi
5. S.N. Maheshwar: Financial Accounting, Vikas Publishing House, New Delhi
6. Tulsian P.C.: Financial Accounting, Pearson Education

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BUSINESS LEGISLATION

Subject Code: BCM-3410

Objective: The objective of this course is to give basic knowledge of important business and economic laws applicable to Indian business houses so that decisions are taken in the legal framework.

Course contents:

Unit-I The Indian Contract Act, 1872: (a) Contract – meaning, characteristics and kinds (b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of object, void agreements (c) Contract of Agency (d) Discharge of contract – modes of discharge including breach and its remedies.

Unit –II 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 (d) Performance of contract of sale (e) unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit-III The Negotiable Instruments Act, 1881: (a) Meaning, nature, types and characteristics of Negotiable Instruments, (b) Holders and Holder-in-due course, Privileges of Holders-in-due course. (c) Negotiation and endorsement, crossing of cheques, types of crossing, (d) Bouncing of cheques.

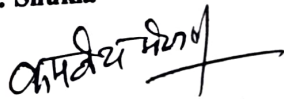
Unit-IV The Indian Partnership Act, 1932: (a) Introduction, meaning, characteristics, formation and registration, partnership deed. (b) Types of partnerships and partners, rights and duties of partners. (c) Reconstitution of firm, dissolution of firm.

Unit-V The Monopolistic And Restrictive Trade Practices Act: (a) Introduction, meaning of Monopolistic trade practices, its types. (b) Restrictive trade practices, its types. (c) Unfair trade practices, its types.

Unit- VI The Foreign Exchange Management Act, 1999: (a) Introduction, meaning, definition and relevant provisions. (b) Distinction between FEMA and FERA.

Books (Text)

1. Elements of Business and Economic Laws – N.D. Kapoor
2. Commercial & Industrial Law – Sen & Mitra
3. Element of Company Law – N.D. Kapoor
4. Mercantile Law – M.C. Shukla





FINANCIAL MARKET OPERATION

Subject Code: BCM-3610

Objectives:

1. To understand Financial planning and gain knowledge about Capital & Money market Operations.
2. To Understand financial planning objectives and various steps in Financial Planning Process.

Contents:

Unit I: New Issue Market:

Meaning, Functions, Methods of Issuing New Securities (Primary market). Green Shoe option: use of Green shoe Option in India. Method of Marketing of Securities: Public issue by prospects, offer for Sale, Placement method.

Unit II: Primary Market Instruments:

Equity shares, Preference Shares, Debentures/ Bonds- Advantages and Disadvantages. Distinction between Shares and Debentures. Role of Securities in Industrial Growth.

Unit III: Primary Market Intermediaries:

Merchant Bankers, Underwriters, Forms of Underwriting & Role of Underwriters. Share transfer Agent- Meaning, Functions. Advertising Agencies- Meaning, Functions.

Unit IV: New Issue Money Market:

Meaning, Types & Importance. Money Market Instruments- Commercial Bills, Treasury Bills, Call and Short Notice Market Money, Commercial Bills.

Unit V: Management of Investors:

Usual Grievances and Redressal of Investors: Grievances Relating to Companies, Grievances Relating to Brokers, Grievances Relating to Depository Investors Education and Protection Fund (Awareness & Protection of Investors) Rules, 2001.

References:

1. Indian Financial System: Dr. Bharti Pathak, Pearson Education
2. Financial Services: Dr. S Gurusamy, Vijay Nicole Publication



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INTERNATIONAL BUSINESS

Subject Code: BCM-3611

Course Objective:-

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

Course Contents:

Unit I- Introduction to International Business:

Globalization and its growing importance in the world economy; Impact of Globalization; International business contrasted with domestic businesses –complexities of international business; Modes of entry into International businesses.

International Business Environment: Economic, demographic, cultural and political legal environment.

Unit II- International Trade:

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

Unit III- Regional Economic Integration:

Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC. International Economic Organizations: WTO, World Bank and IMF.

Unit IV- International Financial Environment:

Foreign exchange markets – participants and functioning; spot and forward rate quotations, direct and indirect quote, arbitrage, hedging and speculation; Foreign exchange risk and exposure. Foreign exchange rate: exchange rate determination, types of exchange rate systems - fixed and flexible, currency convertibility, soft peg, crawling peg, free float, managed float.

Unit V- Foreign Direct Investment:

Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI. Contemporary issues in International Business: IT and outsourcing and its potential for India; environmental sustainability in international business.

References:

- Bennett, Roger. International Business, Delhi: Pearson.
- Charles, W L Hill and Jain, Arun Kumar, International Business, New Delhi: Tata McGraw Hill.
- Daniels John. D. Lee H. Radenbaugh and David P Sullivan. International Business, Pearson Education.
- Griffin, Ricky W and Michael W Pustay- International Business-A Managerial Perspective Prentice Hall.
- Mathur, V., Marwah, P. International Business, Pinnacle Learning.

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4th Semester

Category	Code	Course	Credits
GEC	BCM - 4110	Fundamental of Investment/ Consumer Protection	4
	BCM - 4111		
Major	BCM - 4210	Advanced Corporate Accounting	3
Major	BCM - 4310	Management Accounting	3
Minor	BCM - 4410	Company Law	3
Minor	BCM - 4510	Fundamental of Banking & Insurance	3
SEC	BCM - 4610	E-Commerce & Online Marketing/ Retail Management	4
	BCM - 4611		
Total			20

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FUNDAMENTAL OF INVESTMENT

Subject Code: BCM-4110

Course Objective:

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

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1 – acquaint with the Investment Environment and concept of Return & Risk.

CO2 – develop the understanding of Bond valuation & role of Credit Rating agencies.

CO3 – understand the methods of Equity analysis approaches.

CO4 – analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.

CO5 – examine investors' protection framework.

Course Contents:

Unit-I: The Investment Environment

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

Unit-II: Fixed Income Securities

Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks. Default risk and credit rating.

Unit-III: Approaches to Equity Analysis

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares.

Unit-IV: Portfolio Analysis and Financial Derivatives

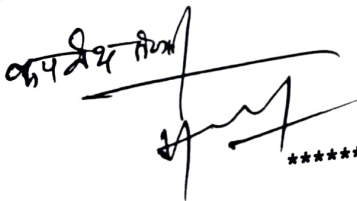
Two securities Harry Markowitz Model of Portfolio Analysis and Diversification. CAPM, Portfolio Risk and Return, Mutual Funds, overview of Financial Derivatives Forwards, Futures & Options.

Unit-V: Investor Protection

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

References

- Mayo, An Introduction to Investment. Cengage Learning
- Rustagi, R.P., Investment management. Sultan Chand, New Delhi.
- Singh, Y.P., Fundamentals of Investment management. Galgotia Publications.
- Tripathi, Vanita, Fundamentals of Investme





CONSUMER PROTECTION

Subject Code: BCM-4111

Course Objective

This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the importance of consumer buying process and to identify the alternatives available to dissatisfied consumers.

CO2: learn how to pursue the consumer rights under consumer protection act 1986.

CO3: understand the procedure of filing a complaint.

CO4: analyses the role of industry regulators in consumer protection.

CO5: comprehend the hearings, enquiry and appeal provisions.

Course Contents:

Unit I- Introduction

Consumer and Markets: Concept of Consumer, Nature of markets: online and offline, urban and rural; Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, Grey Market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging.

Experiencing and Voicing Dissatisfaction: Consumer buying process, Alternatives available to Dissatisfied Consumers; Forms of Complaint to a Business, Making a complaint heard by the business, Conciliation and Intermediation for out-of-court Redressal

Unit II- The Consumer Protection Act (CPA), 1986

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer, goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.

Organizational set-up under the Consumer Protection Act:

Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels;

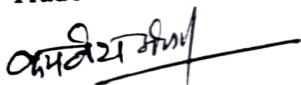
Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

Unit III- Grievance Redressal Mechanism under the CPA, 1986

Filing and handling of Complaints: Who can file a complaint; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy available; Temporary Injunction; Enforcement of order; Appeal; Frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:

Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity; Education; Defective Products; Unfair Trade Practices.





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Unit IV- Industry Regulators and Consumer Complaint Redressal Mechanism
Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority

Unit V- Consumerism

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, Citizen Charter, Product testing. **Quality and Standardization:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Hallmarking, Licensing and Surveillance, consumer grievance redressal under the BIS Act, 2016; Ag-mark, Overview ISO.

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified.

References

- Aggarwal V. K. (2018) Consumer Protection: Law and Practice, Bharat Law House, Delhi.
- Kapoor Sheetal, (2019) Consumer Affairs and Customer Care, 2nd Edition, Galgotia Publishing Company.
- Rajya Laxmi Rao, (2012) Consumer is King, 3rd Ed. Universal Law Publishing Company.
- Sharma, Deepa, (2011) Consumer Protection and Grievance-Redress in India (LAP LAMBERT, Germany).
- The Bureau of Indian Standards, 2016.
- The Competition Act, 2002.
- The Consumer Protection Act, 1986.
- The Food Safety and Standards Act, 2005.





ADVANCED CORPORATE ACCOUNTING

Subject Code: BCM-4210

COURSE OBJECTIVES:

1. To provide theoretical knowledge of International Financial Reporting.
2. The students will be able to calibrate the procedure involved in Amalgamation and Reconstruction of companies

Contents:

UNIT-1: Amalgamation, Reconstruction of Companies: - Amalgamation: Accounting for amalgamation of companies with reference to AS-14 issued by the ICAI (excluding inter-company transactions and holding) Reconstruction: Accounting for internal reconstruction (excluding inter-company Transaction)

UNIT-2: Accounting for Holding and subsidiary Companies Definition, need of consolidated financial statement, preparation of consolidated financial statement (including intercompany holding), and minority interest.

UNIT-3: Accounting for Public Utility Companies. (ELECTRICITY COMPANY)

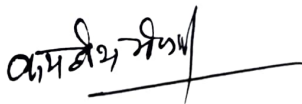
UNIT-4: Accounting for Banking Company

UNIT-5: Accounting for Insurance Company

Books References:

1. J.R.Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi
2. Nirmal Gupta, Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd
3. M.C. Shukla, T.S.Grewal and S.C.Gupta, Corporate Accounting, S.Chand And co., New Delhi
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
5. S.N.Maheshwari and S.K.Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
6. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi













MANAGEMENT ACCOUNTING

Subject Code: BCM-4310

Objective:

1. To provides the students an understanding of the application of accounting techniques for management.
2. To enable the students to understand the importance of the subject through analysis and Interpretation of financial statements & Application of Various Calculative Tools.

Contents:

UNIT 1: Introduction: Meaning Objective Functions, nature and scope of management accounting role of management accounting- relationship between financial accounting, cost accounting and management accounting.

UNIT-II: Ratio Analysis: Meaning importance utility of ratios classification of ratios, Ratios from financial statement & financial statement from ratios.

UNIT-III: Fund Flow & Cash Flow Analysis: Fund Flow Analysis- Preparation of statement of change in working capital, Preparation of Fund flow analysis. Cash Flow Analysis- Cash flow from operating activities, Investment activities & financing activities, Preparation of Cash flow statement AS- 3(Revised).

UNIT-IV: Capital Budgeting & Marginal costing for Decision: Capital Budgeting:-Meaning, objectives, methods of Capital budgeting. Marginal costing for Decision: - Decision regarding sales-Mix, Make or buy Decisions, Discontinuation of a product line, capturing Foreign market, selection of Marketing Channel etc.

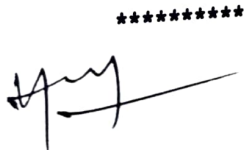
UNIT- V: Standard Costing & Variance Analysis Standard costing: Meaning, Importance & types of standards, Variance Analysis: Competition of material & labor variance.

Books Recommended:-

1. MANAGEMENT ACCOUNTING: Agarwal, Agarwal, Jain; Ramesh book Depot.
2. MANAGEMENT ACCOUNTING: M.Y. Khan, P.K. Jain; the McGraw-Hill.
3. MANAGEMENT ACCOUNTING: Madhu Vij ;MacMillan.













COMPANY LAW
Subject Code: BCM-4410

OBJECTIVE: The objective is to impart Knowledge of the Indian Companies Act to the Students so that it is easy for them to understand the functioning of the Corporate World.

Contents:

UNIT – I CORPORATE PERSONALITY: Evolution of Company Law in India Nature, advantages and disadvantages of incorporation of company Kinds of companies Difference between; company and corporation, company and partnership firm

UNIT – II INCORPORATION OF COMPANY: Procedure of incorporation of company Memorandum of Association, its alteration and doctrine of Ultra virus Article of Association, rule of constructive notice and principle of Indoor management Relation between Memorandum of Association and Article of Association

UNIT – III SHARE CAPITAL, DIVIDENDS & PROSPECTUS: Share and its kinds Allotment of Share Transfer & Transmission of Share Prospectus, its kinds & liability for misstatement in prospectus Conditions for payment of dividends

UNIT – IV BORROWING, DEBENTURE & CHARGES: Consequences of unauthorized borrowing Charges & its kinds Registration and crystallization of charge Debenture & its kinds Difference between share and debenture

UNIT – V DIRECTORS & MEETINGS: Position of Director Powers of Director and his duties Kinds of Meetings Procedures and requisites of valid meeting

UNIT – VI WINDING UP OF COMPANY: Kinds of winding up Grounds of Winding up by Court Voluntary winding up & its procedure

SUGGESTED READINGS

- (1) Avtar Singh, Indian Company Law
- (2) M C Bhandari Guide to Company Law
- (3) Sen Gupta B K Company Law
- (4) Ramaiahya Guide to Company Law



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FUNDAMENTAL OF BANKING INSURANCE
Subject Code: BCM-4510

Objectives:

1. To create professionals who are skilled in accounting, banking, finance and insurance.
2. To acquaint the students with the fundamentals of banking.
3. To develop the capability of students for knowing banking concepts & operations.

Course Contents:

UNIT 1- Introduction to Bank: Definition and classification of banks – Functions of commercial banks. Functions of a Central Bank

UNIT 2- Bankers and Customer: Definition and functions of a Banker, Relationship between banker and customer – banker's rights and obligations – Garnishee order – Clayton's case – special types of bank customers – minors, co-depositors, partnership and joint stock companies

UNIT 3- Practice and Laws relating to negotiable instruments: Definition and essential features of cheques, hills of exchange, promissory notes and hundies. Holder and holder in due course. Payment in due course – endorsement – crossing of cheques – Discounting of cheques and bills

UNIT 4- Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

UNIT 5- Fundamentals/Principles of Life Insurance/General Insurance: Contracts of various kinds; Insurable interest: Asymmetry of Information in insurance business; Moral Hazards. Organizational set-up of the Insurance Companies: Promotion Strategy

Suggested Readings:

1. Tannan, M.L., Banking Law and Practice in India (India Law House).
2. Skekhar and Shekhar, Banking Theory and Practice (Vikas).
3. Basu, A.K. Fundamentals of Banking Theory and Practice.
4. Mishra, M.N.: Insurance Principles and Practice: S. Chand and Co. New Delhi
5. Gupta, O.S.: Life Insurance; Frank Brothers, New Delhi
6. Vunayakam. N: Radhaswamy and Vasudevan SV: Insurance- Principles and Practice, S. Chand and Co. New Delhi.











E-COMMERCE & ONLINE MARKETING
Subject Code: BCM-4610

Objective:

1. To understand increasing significance of E-Commerce and its applications in business and various sectors
2. To provide an insight on Online/Digital Marketing activities on various Social Media platforms and its emerging significance in business
3. To understand latest trends and practices in E-Commerce and Online/Digital Marketing, along with its challenges and opportunities for an organizations & also have knowledge about computers in the field of E-Commerce.

Contents:

UNIT-1: Introduction:

Meaning, Types of E- Commerce, Functions of E-Commerce and Technologies for E-Commerce.

UNIT-2: E-Marketing:

Retailing in E-Business. Internet Marketing, Advertising and product displays on internet.

UNIT-3: Concepts of E-payments:

Special feature required in payment system in E- Commerce. Types of E- Payment system: E-Cash, E-Wallets, E-Cheques, credit Cards, debits cards, smarts cards etc.

UNIT-4: Mobile Commerce (M-Commerce):

Overview of M-Commerce. Wireless Application Protocols (WAP). Components of mobile commerce, mobile- Apps. etc.

UNIT-5: Legal Framework:

Legal Framework for E-Commerce, Net Threats, Cyber Laws, Aims and Salient Features of Cyber-Laws in India, Cyber Crimes.

Books Recommended:

1. Anita Agrawal, Rahul Vasant Kotian, Tushar Agarwal, Vijayalakshmi Kannan- E-Commerce and Digital Marketing-Himalaya Publishing House

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RETAIL MARKETING
Subject Code: BCM-4611

Course Objectives:

This paper is aimed at providing students with a comprehensive understanding of the theoretical and applied aspects of retail management.

Contents:

Unit I: Definition, importance and scope of Retailing; Evolution of Retail Competition,- The Wheel of Retailing, the Accordion, the Retail Life Cycle; Emerging Trends in Retailing; The Retail Scenario in India; Retail Formats.

Unit II: Information Gathering in Retailing; Retail Strategic Planning and Operation Management; Retail Financial Strategy; Target Market Selection and Retail Location; Store Design and Layout; Visual Merchandising and Displays

Unit III: Merchandise Planning, Buying and Handling; Merchandise Pricing; Retail communication Mix; Promotional Strategy; Retail Human Resources Management; Customer Service, The GAPs Model, Customer Relationship Management.

Unit IV: Retail Selling Skills -Pre-check, Opening the Sale, Probing, Demonstration, Trial Close Handling Objections, Closing, Confirmations & Invitations

Unit V: Retail Management Information Systems; Retail Audits; Online Retailing; Global Retailing; Legal and Ethical Issues in Retailing.

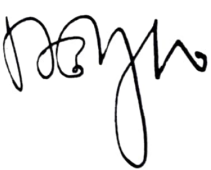
Text Books:

1. Levy IM. And Weitz B.A (2004), Retailing Management, 5th ed., Tata McGraw Hill.
2. Berman B. Evans J. R. (2004), Retail Management, 9th Edition, Pearson Education.

Reference Books:

1. Bajaj C; Tulsi R., Srivanstava N.V. (2005), Retail Management, Oxford University Press, Delhi.
2. Dunne P.M, Lusch R.F. and David A. (2002), Retailing, 4th ed., South-Western, Thomson Learning Inc.









5th Semester

Category	Code	Course	Credits
SEC	BCM - 5110 BCM - 5111	Investment in Stock Market/ E-Accounting & Taxation with GST	4
Major	BCM - 5210	Direct Taxes	3
Major	BCM - 5310	Goods & Service Tax (GST) and Customs Law	3
DSE	BCM - 5410 BCM - 5411	Financial Management/ Public Finance	4
Field Project/Internships/ Apprentices	BCM - 5510	Field Project/Internships/ Apprentices	6
Total			20

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INVESTMENT IN STOCK MARKET

Subject Code: BCM-5110

Course Objective

To equip students with the basic skills required to operate in stock market.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1 - understand the basics of Investing, the Investment Environment as well as Risk & Return.

CO2 - learn Indian securities market including the Derivatives Market.

CO3 - learn EIC framework and conduct Fundamental Analysis.

CO4 - understand Technical Analysis.

CO5 - understand the Mutual funds market and learn to Invest in Mutual Funds.

Contents:

Unit-I: Basics of Investing

Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares, Bonds and Debentures. Trading in securities: Types of orders, using brokerage and Analyst recommendations.

Unit-II: Indian Securities Market

An overview of Indian Securities Market: Primary Market (IPO, FPO, Private placement, Offer for sale), Secondary Market (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.

Unit-III: Fundamental Analysis

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

Unit-IV: Technical Analysis

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances v/s declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

Unit-V: Investing in Mutual Funds

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

References

- Kumar, V and Nangia, R.S. Investing in Stock Markets, Ane books.
- Singh J K & Singh Amit Kumar, Investing in stock Markets, A K Publications, Delhi.
- Tripathi Vanita & Panwar N , Investing in Stock Markets, Taxmann's Publication.

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E-ACCOUNTING & TAXATION WITH GST

Subject Code: BCM-5111

Course Objective: To enable the students to understand the importance of the subject through analysis and interpretation of E-Accounting & Taxation with GST.

Contents:

UNIT-1: Introduction to AIS:

Meaning, Background of Accounting Software and Commercial Language, Limitations of Traditional Accounting Information architecture, Manual A/C System v/s Computerized A/C.

UNIT-2: Goods & Service Tax (GST):

Meaning, Background of GST, Types of GST, Concept of Input Tax Credit (ITC), Rates in GST with full details.

UNIT-3: Introduction to Tally:

Meaning of Tally, Advantages & Disadvantages of Tally, Versions of Tally, Features of Tally, Scope of Tally, Meaning of Vouchers, Types of Vouchers – General & Vouchers used in A/C Entries. Effect of Vouchers on Trial Balance, P&L and balance Sheet.

UNIT-4: Tally Prime with GST:

Introduction, Creation of Company, Gateway of Tally, Accounting Info. – Creation of Ledger and Group, Creation of Voucher Entries – Contra Vouchers, Receipt Vouchers, Payment Vouchers, Purchase Vouchers, Sales Vouchers, Journal Vouchers, Debit & Credit Note, Display of Reports – Trial Balance, Day Book, Profit & Loss A/C, Balance Sheet.

UNIT- 5: System Analysis & Design:

System analysis and design of a business event driven system, EDP Controls.

Textbooks:

1. HC Mehrotra & Prof VP Agarwal, "Income Tax Law & Account" Sahitya Bhawan Publications, Agra
2. Stripal Sakhlecha, "Income Tax Law and Account", Satish Printer Indore.
3. HC Mehrotra & Prof VP Agarwal, "GST & Customs Duty" Sahitya Bhawan Publications, Agra
4. Stripal Sakhlecha, "Goods & Service Tax & Customs Duty", Satish Printer Indore.
5. Modi, Gupta and Gupta, "Goods & Service Tax & Customs Duty", SBPD Publications, Agra.

Reference Books:

1. Singhania V.K., "Student Guide to Income Tax", Taxmann Publication, New Delhi.
2. Singhania V.K., "GST & Custom Law", Taxmann Publication, New Delhi.
3. Bansal K.M., "GST & Custom Law", Taxmann Publication, New Delhi.

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DIRECT TAX

Subject Code: BCM-5210

Course Objective

To impart knowledge of laws pertaining to levy of income tax in India and to enable students to apply the same practically.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorized and to compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.

CO5: compute tax liability of individuals and firms and understand the provisions of filing return of income.

Course Contents:

Unit I: Introduction

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

Unit II: Computation of income under different heads-1

Income from Salaries; Income from house property.

Unit III: Computation of income under different heads-2

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

Unit IV: Total income and tax computation

Income of other persons included in assessee's total income; aggregation of income and, set-off and carry forward of losses; deductions from gross total income; rebates and reliefs

Unit V: Computation of total individuals and firms

Tax liability of individual and firm; Preparation of return of income; filing of returns: manually, online filing of returns of income & TDS; provision and procedures of compulsory on-line filing of returns for specified assesses.

References:

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

GOODS & SERVICE TAX AND CUSTOMS LAW
Subject Code: BCM-5310

Course Objective

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Course Learning Outcomes After completing the course, the student shall be able to:

CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering and avoidance of dual control.

CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

Course Contents:

Unit I: Introduction

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Unit II: Levy and collection of GST


Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Unit III: Input Tax Credit

Eligible and ineligible input tax credit; Apportionment of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work

Unit IV: Procedures and Special Provisions under GST

Registration; Tax invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control.



Unit V: Customs Law

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

References

- Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
- Bansal, K. M., GST & Customs Law, Taxmann Publication.
- Gupta, S.S. GST- How to meet your obligations (April 2017), Taxmann Publications.
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017.
- Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage.
- Singhania V. K , GST & Customs Lax, Taxmann Publication..
- Sisodia Pushendra, GST Law, Bharat Law House.

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FINANCIAL MANAGEMENT

Subject Code: BCM-5410)

Course Objective: This course is designed to enhance the understanding of the fundamental concepts of financial management, as related to a corporate organization.

Course Contents:

UNIT 1:- Financial Management: An Introduction - Concept and Nature of financial management, Goals of Financial management, Finance function, Scope of Finance. Organization of Finance Function, Relationship of Finance Function with other disciplines, Role and Functions of finance manager.

UNIT 2:- Working Capital Management: Introduction, nature & concepts. Planning for Working Capital management, Determination of financing mix, Determinants of working capital, Estimation and Calculation of Working Capital, Numerical problems, Working Capital Finance, Various modes/ methods of WC Financing.

UNIT 3:- Receivables Management: Objectives, costs, benefits, Credit policies. Collection policies. Numerical Problems.

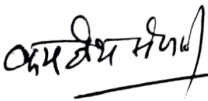
UNIT 4:- Inventory Management: Objectives, cost & benefits of holding Inventory. Techniques: ABC system, EOQ model, Numerical problems.

UNIT 5:- Sources Of Long Term Funds: Concept, Debt and Equity, Equity and Preference Shares, Debentures, Term Loans, etc. Lease, Hire purchase & Project financing. Venture Capital finance.

UNIT 6:- Capital Budgeting: Introduction, Importance, Difficulties and kinds of CB Decisions, Basic Data Requirements, Appraisal Criteria's; DCF and Non DCF Methods for Evaluating Projects, Numerical Problems.

Books Recommended:

Text Book: Financial Management by Khan and Jain
Financial Management by Dr.S.P.Gupta & Dr.K.L.Gupta






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PUBLIC FINANCE
Subject Code: BCM-5411

OBJECTIVES: To introduce students to the subject matter of public finance by applying basic principles of economics to the evaluation of government economic policies.

Course Contents:

UNIT 1. Introduction: Meaning, Scope, importance & nature of Public Finance:

UNIT 2. Indian Union Budgets: Revenue and capital budgets— Public Revenue: Its classification & sources, principles & forms of taxation. Surplus, deficit and balanced budget, different concepts of deficit, Objectives of budgetary Policy: Allocation, distribution stabilization and Growth.

UNIT 3. Indian Public Expenditure: Classification of Public Expenditure; Developmental and Non- developmental, Plan and Non-Plan expenditure- Reason for growth of Public expenditure in India.

UNIT 4. Indian Tax System: Structure of Indian taxation; Direct and Indirect taxes of the Union and State Government, Income Tax, Corporation Tax, Union Excise, Customs, Land Revenue & Sales Tax, Characteristics of Indian tax system, Indian tax Reforms since 1991.

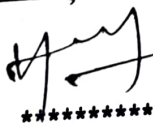
UNIT 5. Indian Public Debts: Sources of Internal and External debt—Burden of Public debt causes of rise in the public dept. Economic effects of Public debt, repayments of public debt.

UNIT 6. Union State Financial Relation: The Role of Finance Commission, Union, State and Inter State devolution of financial resources – its criteria. NITI-AA YOG. (2015)

Reference:

- (i) B. P. Tyagi, Public Finance, Jayprakash, Meerut Andley and Sundaram,
- (ii) Public Economics and Public Finance, Ratan Prakashan, Delhi.
- (iii) M. C. Vaish and H. S. Agarwal, Public Finance, Wiley Estern Ltd, New Delhi.
- (iv) Misra and Puri, Economics of Development and Planning, Himalaya, 1996













6th Semester

Category	Code	Course	Credits
Major	BCM - 6110	Corporate Tax Management	3
DSE	BCM - 6210 BCM - 6211	Human Resource Management/ Financial Institution & Market	4
DSE	BCM - 6310 BCM - 6311	Advanced Auditing/ Management Information System	4
Major	BCM - 6410	Strategic Tax Management	3
Field Project/Internships/ Apprentices	BCM - 6510	Field Project/Internships/ Apprentices	6
Total			20

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CORPORATE TAX MANAGEMENT

Subject Code: BCM-6110

Objective:

1. To help the students to acquire the conceptual knowledge of the corporate accounting.
2. To acquire knowledge of the concepts, principles, and provisions of taxation of individuals and small businesses.
3. It will enable students to assess total income and compute tax liability.

Contents:

Unit – I Computation of Taxable Income of Part II:

- i) Partnership Firm, Limited Liability Partnership and One Person Company – with Practical sum.
- ii) AOP/BOI – Required knowledge of Related Law Provisions.
- iii) CHARITABLE TRUST – Required knowledge of Related Law Provisions.

Unit – II Taxation of Companies:

Practical Application of related provision of Law regarding taxation of corporate entities like companies.

- i) Types of Companies
- ii) Residential status of companies and tax incidence.
- iii) Corporate Tax Rates
- iv) Minimum Alternate Tax (MAT)
- v) OTHERS: a) Tax on Profit/ income distribution, b) Tax on income received from venture capital companies and venture capital funds.
- vi) Carry forward and set off of losses in case of certain companies.

Unit – III Income Tax Payment and Assessment:

- i) Tax Deduction at Source (TDS)
- ii) Tax Collection at Source (TCS)
- iii) When maintenance of books of Accounts become compulsory.
- iv) When audit of accounts is compulsory.
- v) Assessment U/S 143(1)
- vi) Best judgment assessment sec.144
- vii) Tax planning with reference to specific management divisions make or buy, own or lease, repair or replace.

Unit – IV Special Provision Relating To Non-Residents:

- i) Double Taxation Avoidance Relief.
- ii) Provisions regulating transfer pricing, General Anti Avoidance Rules.
- iii) Transfer of Assets between holding and subsidiary companies.

Unit – V Tax Planning:

- a) Tax planning with reference to setting up a new business.
- b) Location aspect, nature of business, form of organization.
- c) Tax planning with reference to financial management Decision – Capital structure, dividend including deemed dividend and bonus shares.
- d) Tax planning with reference to employee's remuneration.

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- e) Tax planning with reference to distribution of assets at the time of liquidation.
- f) Tax planning with reference to conversion of capital assets into stock in trade.
- g) Tax planning to transfer of firms assets to partnership firm and vice versa.
- h) Tax planning conversion of debenture etc into share sec. 49(2A).
- i) Tax planning in case of Startup and new business.

Books References:

1. Corporate Tax Planning & Management -20th Edition by Dr. H.C. Mehrotra (Author), Dr. S.P Goyal (Author) Sahitya Bhawan Publication
2. Corporate Tax Planning & Management-by Girish Ahuja and Ravi Gupta, Commercial Law Publishers India Pvt. Ltd.
3. CORPORATE: TAX PLANNING AUTHOR: P. K. SINHA

महेश्वर शर्मा

अजय

राजेश्वर

अशोक

राजेश्वर

HUMAN RESOURCE MANAGEMENT

Subject Code: BCM-6210

Course Objectives:

The objectives of this course are to help the students develop an understanding of the dimensions of the management of human resources, with particular reference to HRM policies and practices in India. Attention will also be paid to help them develop their communication and decision making skills through case discussions, role-plays etc.

Course Contents:

UNIT – 1: Introduction: Meaning of HRM, Importance of HRM, Objectives and functions.

UNIT – 2: HR Planning recruitment selection and placement: Meaning and importance of human resource planning, benefits of human resource planning, Meaning of recruitment, selection, placement and training – Methods of Recruitment and selection, problems involved in placement.

UNIT – 3: Training and Induction: Meaning of Training and Induction, objective and purpose of induction, Need for training, benefits of training, methods of training.

UNIT – 4: Performance Appraisal and Compensation: Meaning of performance appraisal, objectives of performance appraisal, methods of performance appraisal and limitations. Compensation – meaning of compensation, objectives of compensation.

UNIT – 5: Promotion and Transfers: Purpose of promotion, basis of promotion, meaning of transfer, reasons for transfer, types of transfer,

Text Readings

1. Michael Armstrong, "A Handbook of Human Resource Practice", London, Kogan Page, 8th Edn., 2001.
2. David S. Decenzo and VSP Rao, Ashwattapa "Personnel/Human Resource Management", New Delhi, Prentice Hall, 3rd Edn., 1988.
3. Robert L. Mathis and John H. Jackson, "Human Resource Management", 9th Edn., South Western College Publishing, 1995.

Suggested Readings

1. William B. Werther Jr. and Keith Davis, "Human Resources and Personnel Management", Singapore, McGraw Hill, 4th Edn. 1993.
2. Arun Monappa and Mirza S. Saiyadain, "Personnel Management", New Delhi, Tata McGraw Hill, 1995.
3. P Subba Rao, "Essentials of Human Resource Management and Industrial Relations: Text, Cases and Games", Mumbai, Himalaya, 2000.
4. Biswajeet Patanayak, "Human Resource Management" New Delhi, Prentice Hall India, 2001.
5. Holloway J. Ed., "Performance Measurement and Evaluations", New Delhi, Sage Publications, 1996
- Guy V. & Mattock J., "The New International Manager", London, Kogan Press, 1993



FINANCIAL INSTITUTION & MARKET

Subject Code: BCM-6210

Objective: This course aims at providing students with an understanding of the structure, organization and working of financial markets and institutions in India.

Contents:

Introduction: Nature and role of the financial system and financial markets: Financial system and economic development; Indian financial system – an overview.

1. Financial Markets: Money and capitals markets: Money market meaning, constituents, functions of money market; Capital market-primary and secondary markets; Depository system; Role of SEBI-an overview.

2. Reserve Bank of India: Organization, management and functions; Credit creation and credit control-monetary policy.

3. Commercial Banks: Meaning, functions, and management and investment policies of commercial banks: Present structure-banking and e-trading.

4. Non – Banking Financial Institutions: Concept and role of non banking financial institutions; Sources of finance; Functions of non – banking financial institutions; Investment policies of non banking financial institutions in India.

5. Mutual Funds: Concept, types , advantages, regulation of mutual funds (with special reference to SEBI guidelines) .

6. Merchant Banking: Concept, functions and growth of merchant banking; SEBI guidelines.

References:-

- Adjani: investment and securities Markets in India, Himalaya Publications, Delhi.
- Bhole, L.M. Financial Markets and Institutions, Tata McGrahill, Delhi.
- Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
- Giddy, I.H.: Global Financial Markets, A.I.T.B.S., Delhi
- Khan, M.Y.: Indian Financial System, Tata McGraHill, Delhi.
- Reserve Bank of India, Various Reports, RBI Publication Mumbai.
- Varshney, P.N.: Indian Financial system, Sultan Chand & Sons, New Delhi.
- Shrivastav R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
- Verma J.C. Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi. Bharti Parhak ; Indian Financial System.

Bhatnani

ADVANCED AUDITING

Subject Code: BCM-6310

Course Objective: To make Students familiarize with concepts of Auditing and working of an Auditor in an Organization

Contents:

UNIT-1: Introduction:

Auditing: Meaning, Concept, Background, Importance, Limitations, Scope & Advantages of Auditing to different sectors.

UNIT-2: Auditing and Components:

Classification of Auditing, Audit Working Papers, Audit Programme, Audit Notebook, Audit File, Audit Planning.

UNIT-3: Auditor:

Qualification, Disqualification, Appointment, Remuneration, Removal and its Process, Rights & Duties of Auditor, Professional Ethics, Do's & Don'ts.

UNIT-4: Procedure of Audit:

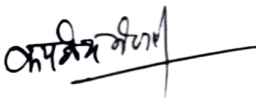
Internal Audit & Control, Vouching, Verification & Valuation of Fixed, Current Assets and Liabilities, Accounting Standards (AS) 1,2,3,6,7,10,16,20,26 & 29.

UNIT-5: Audit of Various Entities:

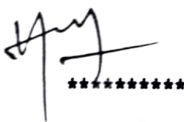
Company Audit, Cooperative Audit, Public & Private Enterprises, Audit Report (CARO).

References:

1. Professional Approach To Advanced Auditing by CA Kamal Garg, Bharat Law House Pvt Ltd.
2. Advanced Auditing by Dr. B. K. Mehta
3. ICAI Modules
4. Auditing- Clifford








Bhatnagar





MANAGEMENT INFORMATION SYSTEM

Subject Code: BCM-6310

Objectives:

1. To provide information for decision making on planning, initiating, organizing, and controlling the operations of the subsystems of the firm
2. To provide a synergistic organization in the process.
3. It facilitates the decisions-making process by furnishing information in the proper time frame.

Contents:

Unit -I: Concept of system- Characteristics of a system, Types of a system, concept of Data and Information, Characteristics of Information ,Types of Information System .

Unit -II: Concept of MIS - Definition of MIS, Characteristics of MIS, Components of MIS, Steps involved in MIS, Benefits of MIS, Limitations of MIS, Role of computers in MIS.

Unit-III: Data Processing Basics - Need for data processing, cycle & functions, Electronic data processing System (EDP), Flow charts, Types of software.

Unit- IV: Decision support system- Introduction, types of DSS, Components of DSS, Architecture of DSS, its Characteristics of DSS, Tools of DSS.

Unit V: System Development Life Cycle: Sequential Process of software development, Computer Aided Software Engineering (CASE), Tools and the modular approach to software development, Information system audit.

References:

1. Management Information and control System: Dr. Sushila Madan, Taxmann's publication
2. Management Information Systems: O'Brien James , Tata-McGraw Hill
3. Management Information Systems: Sadagopal, S ,Prentice Hall.
4. Introduction to computer Information System for Business: Simkin, M.G , S.Chand & Co.



STRETEGIC TAX MANAGEMENT
COURSE CODE:BCM-6410

OBJECTIVES: To gain comprehensive understanding of all aspects relating to external financial reporting practices.

COURSE CONTENTS:

PART - A) DIRECT TAX :

UNIT 1: "Assessment of Charitable and other Trusts.

UNIT 2: ASSESSMENT PROCEDURE :

- (i) Summary Assessment without calling the assesses (Sec.143(1))
- (ii) Assessment in response to notice under Sec.(143(2) & 143(3))
- (iii) Reassessment (Sec. 147 to 151)

PART - B) INDIRECT TAX :

UNIT 3: BASIC PROCEDURES IN CENTRAL EXCISE:

- (i) Registration of Factory etc.
- (ii) Exemption from registration.
- (iii) INVOICE :- For removal of goods.
- (iv) Relevant Date for determination of duty and tariff valuation.
- (v) Clearance of goods from factory.
- (vi) Duty Free Export and Export Procedure for Excise.
- (vii) WAREHOUSING.

UNIT 4: "SERVICE TAX OTHER PROVISIONS":

- (i) Place of Provision of Service.
- (ii) Export of Service.
 - Rebate, Exemption of S.T. etc.
- (iii) IMPORT OF SERVICE
 - Liability of S.T. under reverse charge.
 - Services Provided to And by SEZ.
- (iv) Study of Interest and Penalty under Service Tax Law.

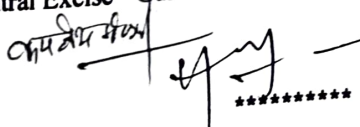
UNIT 5: "OTHER PROVISIONS OF CENVAT CREDIT RULES":

- (i) Credit Rules for Exempted Goods/ Exempted output Services.
- (ii) Removal of Inputs/Capital Goods.
- (iii) Removal of Capital Goods After use.
- (iv) Removal for:
 - Job work
 - Repairs
 - Testing
- (v) Special CENVAT Provision in respect of SSI Units.

Recommended Books:

1. Taxman : Direct Taxes: Laws & Practice - V.K. Singhania
2. Direct Tax planning and Management - V.K. Singhania
3. Vision Publications : Corporate Tax Planning - R.N. Lakhotia
4. Snow White : Central Excise - Gurusekharan









7th Semester

Category	Code	Course	Credits
Major	BCM - 7110	Operational Research	3
DSE	BCM - 7210 BCM - 7210	Advanced Marketing & Market Research/ Entrepreneurship Development	4
DSE	BCM - 7310	Research Methodology	4
Major	BCM - 7410	Advanced Cost Accounting	3
Field Project/Internships/ Apprentices	BCM - 7510	Field Project/Internships/ Apprentices	6
Total			20

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OPERATIONAL RESEARCH

Subject Code: BCM-7110

Objectives:

1. The purpose is to help management determine its policy and actions scientifically.
2. To introduce students to use quantitative methods and techniques for effective decisions-making

Contents:

Unit-1: Introduction: Introduction to Operations Research Meaning, Scope of Quantitative Techniques and Operations Research, Advantages and Limitations of Quantitative Techniques, Computers in OR and OR Models

Unit-2: Linear Programming: Graphical and Simplex Method Meaning of Linear Programming, General Mathematical Formulation of LPP, Graphical Analysis, Simplex Method, Two-phase Method, Big M Method. Duality and Post Optimality Analysis Advantage and Limitations of LPP. Dynamic Programming


Unit-3: Transportation Model: Introduction and Assumptions, Mathematical Formulation, Initial Basic Feasible Solution, Vogel's Approximation Method, Optimization (Minimization and Maximization) Using Modified Distribution Method and Stepping Stone Method.

Unit-4: Assignment Problems: Assignment Problems and Game Theory Introduction, Comparison with transportation and optimal solution of Assignment Problem, Maximization, crew and unbalanced Assignment Problems. Graphical method, $2 \times n$ Games and Exploiting an Opponent's Mistakes.

Unit-5: Inventory management: Introduction to inventory management, types of inventory models. Introduction and terms related to PERT/CPM, Investment analysis and Annuity.


Text Readings

1. Hamdy A.Taha, Operations Research: An Introduction, Pearson 2008
2. H.M. Wagner, Principles of Operations Research with Application to Managerial Decisions, PHI Learning. 2nd Ed., 2009.
3. Chawla, Operation Research, Kalyani Publication Ludhiyana, 2009
4. Sharma Anand, Operation Research, 2008, Himalaya Publishing House
5. Kalawati, Operations Research, Vikas Publication Pvt.ltd.2008


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ADVANCED MARKETING & MARKET RESEARCH

Subject Code: BCM-7210

Objective:

1. To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing
2. To inculcate the analytical abilities and research skills among the students.

Contents:

Unit-I
Marketing Research: Introduction, Management uses of marketing research, Problem Formulation & steps in decision Making Process.

Unit-II
Research Design: Introduction, Exploratory Research, Descriptive research, Causal/ Experimental Research Design, Relationship in between different types of designs.

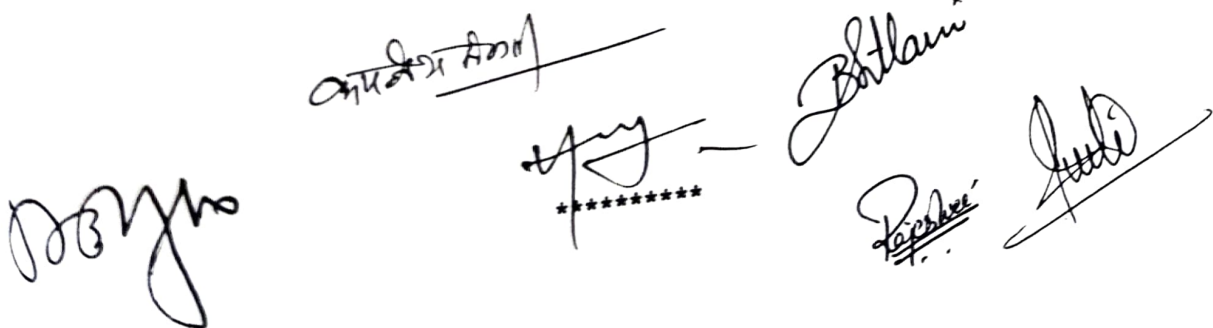
Unit-III
Data Collection Methods, Primary & Secondary Data, Observation & Questionnaire Techniques, Analysis & interpretation of Data, Development of questionnaire.

Unit-IV
Sample Design, Sample Plan, Probability & Non- Probability Sampling, Sample Size, etc., Attitude Measurement through different types of scales.

Unit-V
Product Research, Advertising Research – Copy Testing – Test Marketing, Media Selection, Research Report

Suggested Readings:

1. Research for Marketing Decisions Paul E. Green, Donald S. Tull
2. Marketing Research- Text and Cases Harper W. Boyd Jr. , Ralph Westfall



ENTERPRENEURSHIP DEVELOPMENT

Subject Code: BCM-7210

Objective: It provides exposure to the student, to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Contents:
UNIT-I: Concept of Entrepreneurship: Meaning, definition and characteristics of entrepreneurship: Emergence of entrepreneurial class Theories of entrepreneurship: Role of socio-economic environment, Characteristics/Qualities of Entrepreneur, Leadership, Risk taking, decision making, and business planning.

UNIT-II: Promotion of a Venture: Opportunity analysis, external environment analysis-economic, social & technological, competitive & risk factors, legal & tax consideration requirement for establishment of new unit, and rising of funds, venture capital sources and documentation required.

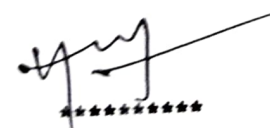
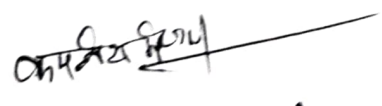
UNIT-III: Entrepreneurial Behavior: Innovation and Entrepreneur, entrepreneurial behaviour and motivation psycho theories, social responsibility.

UNIT-IV: Entrepreneurial Development Program (EDP): EDP, their role and achievements, role of government in organizing EDPs. Implementation of the project - Financial assistance through SFC's, SIDBI, Commercial Banks, Non-financial assistance from MSME, SIDO,

UNIT-V: ROLE OF ENTREPRENEUR: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementary economic growth, bringing about, social stability and balanced regional development of industries.

References:

- Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
- Siner A David: Entrepreneurial Megabuks; John Wiley and Sons, New York.
- Shrivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
- Prasanna Chandra: Project Preparation, Appraisal, Implementation, Tata Mcgraw Hill. New Delhi
- Pandey IM; Venture Capital- The Indian Experience, Prentice Hall of India



RESEARCH METHODOLOGY

Subject Code: BCM-7310

OBJECTIVES:

1. To teach the students basic techniques of the Research which is useful for developing analytical ability.
2. to provide a brief overview of research methodology along with simple model of research methodology.

Contents:

UNIT-I- Introduction: Introduction, Definition, Importance, Scope and Limitations of Research, Objectives, Types of Research, Planning and Designing Research.

UNIT-II- Collection & Analysis of Data: Introduction, objectives, scope, methods of collection of data. Primary & Secondary Data Preparation, Classification and tabulation of data. Data analysis and Interpretation, Hypothesis testing, Univariate, Bivariate and Multivariate analysis.

UNIT-III- Sampling and Questionnaire Design: Introduction to Sampling, Sampling Process, Sampling Designs, Sample Size, Steps involved in Questionnaire Designs. Attitude-Measurement and scaling techniques.

UNIT-IV- Application of Research: An Over view of Market Research, Product Research, Advertising and Sales Promotion Research, Sales Control Research, Research in Financial Matters and Matters Related to Human Resource Management.

UNIT-V- Report Writing and presentation: Steps in report writing, substance of reports formats of reports presentation of a report.

BOOKS:

- (1) Research Methodology : Methods And Techniques – 1 September 2019 by C.R. Kothari (Author), Gaurav Garg (Author)
- (2) Basics of Research Methodology (2015 Edition) by A P Kulkarni,
- (3) Agrawal - Marketing Research
- (4) Boyd West Fall - Marketing Research-Text and Cases
- (5) D A Aaker and G S Dey - Marketing Research
- (6) Weiers - Marketing Research
- (7) Malhotra - Marketing Research
- (8) Luke and Rubin - Marketing Research





ADVANCED COST ACCOUNTING

Subject Code: BCM-7410

UNIT-1:

Various cost concepts, cost center and cost unit, method and techniques of costing. Installation of costing system, Method of inventory control, overheads accounting.

UNIT-2

Process accounting joint products and Buy product, Equivalent Production and Inter process Profit, Operating Cost.

UNIT-3

Marginal Cost- Concepts, Break Even Analysis, Uniform Costing and Inter Firm Comparison. Use of Marginal Costing in Business Decision.

UNIT-4

Budgetary Control:- Basic Concepts, Preparation of Financial Budget: Cost Audit: Objective and Advantages

UNIT-5

Standard costing and Variance Analysis

Reference:

1. Oswal Maheswari- costing accounting
2. M.Agarwal & Jain-cost accounting





8th Semester

Category	Code	Course	Credits
Major	BCM - 8110	Financial Reporting and Analysis	3
Major	BCM - 8210	Personal Tax Planning	3
Minor	BCM - 8310	Advanced Statistical Analysis	4
Field Project/Internships/ Apprentices	BCM - 8410	Field Project/Internships/ Apprentices/ Research Project	10
	BCM - 8510		
Total			20

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FINANCIAL REPORTING & ANALYSIS

Subject Code: BCM-8110

Course Objective

To develop an ability to understand, analyze and interpret the basic framework of financial reporting.

Course Learning Outcomes: After completing the course, the student shall be able to:

- CO1- Describe the conceptual framework of financial reporting to have an understanding of components of financial statements.
- CO2- Identify major disclosures related to financial statements.
- CO3- Explain techniques of analysis of financial statements.
- CO4- Analyze and interpret financial statements of companies.
- CO5- Gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, value added statements and Integrated Reporting.

Contents:

Unit-I: Introduction

Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting. Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Indian AS) relevant to the financial statements.

Unit-II: Disclosures in Annual Report

Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.

Unit-III: Analysis of Financial Statements – Techniques

Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.

Unit-IV: Analysis of Financial Statements – A Case Study

Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.

Unit-V: Emerging Trends in Reporting

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement (costs), Indian Accounting Standard and its implication on ECommerce companies. Integrated reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation. Value Added Statement.

REFERENCES

- Shastri, K Ashish. Corporate Financial Reporting and analysis. PHI learning, Delhi.
- Gupta, Amrish, Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
- Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
- Ritu, Kaur K. & Chawla K. Financial Reporting and Analysis. Wisdom Publications,

PERSONAL TAX PLANNING

Subject Code: BCM-8210

Course Objective: To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the concept of Tax Planning and relevance of residential status to plan the scope of income.

CO2: apply critical thinking and problem solving skills to minimize tax liability.

CO3: devise tax planning strategy in relation to income from house property and business.

CO4: devise tax planning strategies w.r.t. capital gains and income from other sources.

CO5: understand provisions related to clubbing and certain deductions under Income Tax Act

Unit I: Concept of Tax Planning

(i) Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management.

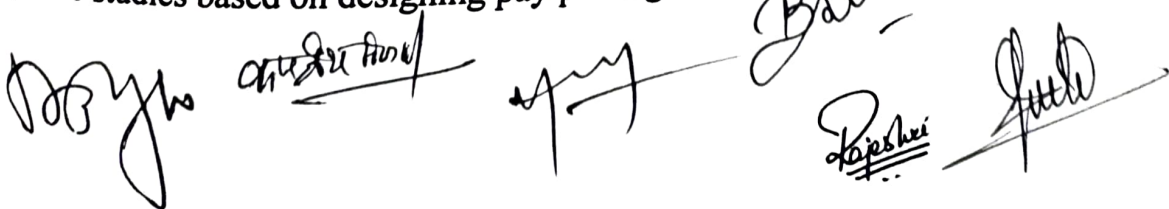
(ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status.

(iii) Provisions relating to concept of agricultural income; Tax treatment and tax planning of agricultural income.

Unit II: Tax Planning with Reference to Salary Income

(i) Tax planning in respect of salary income: Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary).

(ii) Case studies based on designing pay package.

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Unit III: Tax Planning in relation to Income from House Property and Business Income

- (i) Tax Planning in respect of self-occupied house property, let-out house property, partly let out and partly self-occupied house property; and property used for business or profession of the assessee.
- (ii) Set-off and carry forward of house property losses.
- (iii) Tax planning related to Section 80C.
- (iv) Tax Planning related to business income covering only Presumptive schemes of computing business income (Section 44AD, 44ADA, 44 AE).

Unit IV: Tax Planning in relation to Capital gains and other sources

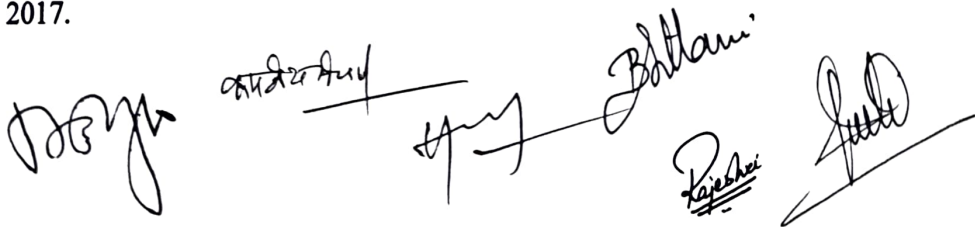
- (i) Tax planning with reference to long-term and short-term capital assets and choice of price-inflation indexation; Capital gains on equity and non-equity financial instruments.
- (ii) Tax planning in relation to gifts received from relatives and non-relatives.

Unit V: Other Areas of Tax Planning

- i) Income of others' liable for clubbing.
- ii) Deductions under Sections 80C, 80 CCD (1), 80CCD (1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB
- iii) Rebate under Section 87A.

References

- Ahuja, G. and Gupta, R., Corporate Tax Planning and Management. Bharat Law House, Delhi, 2017.
- Singhanian, Vinod K. and Singhanian, K., Direct Taxes Law & Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi, 2017.

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ADVANCED STATISTICAL ANALYSIS

Subject Code: BCM-8310

Objectives: It enables the students to gain undergoing of Statistical techniques as are applicable to business.

UNIT-1

Probability theory & probability Distribution: Binomial Distribution, Poisson distribution, Normal Distribution and Baye's Theorem.

UNIT-2

Test of Signification in Sampling & Hypothesis Testing.

UNIT-3

Association of attributes & Chi-Square test

UNIT-4

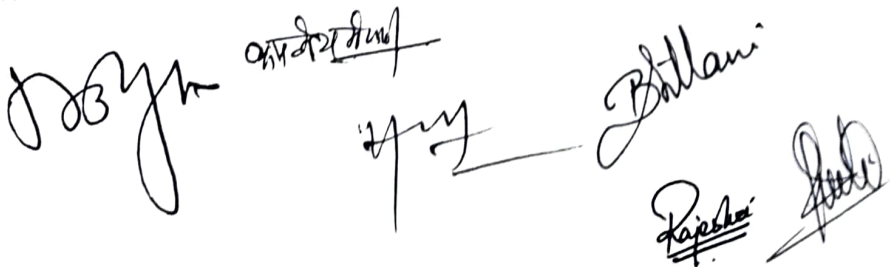
Interpolation & Extrapolation

UNIT-5

Analysis of Variance & Statistical Decision Theory

References:

1. Statistics (Theory, Methods and applications) – Dr.D.C.Sancheti and V.K.Kapoor Sultan Chand & Sons., New Delhi.
2. Business Statistics – S.P.Gupta, Sultan Chand & Sons., New Delhi.
3. Fundamentals of Statistics – D.H. Elhance
4. Statistics (Theory and Practice) – R.S.N.Pillai and Bagavathi, S. Chand Company Ltd.

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