

**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।











**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 helps 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

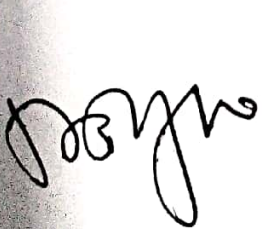
**Understanding Model Creating Model for Database Table Retrieving Data Using Model Method for all Basic CRUD (Create, Read, Update, Delete) Create own Model method Making custom SQL Queries Data Validation**

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


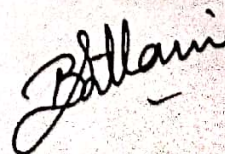
**View:** - Working with layout Create custom Layout Working with Helper class Creating and using user define Helper Working with element.

**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 1<sup>st</sup> Edition by Jon Duckett.



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गुप्ता  
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# 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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## 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:

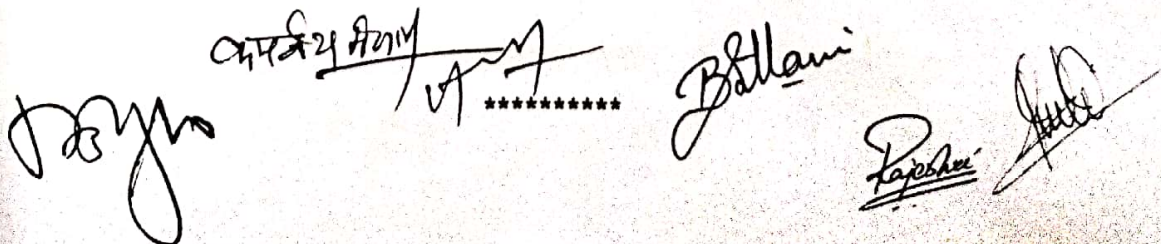
Meaning, Types & Importance. Money Market Instruments- Commercial Bills, Treasury Bills, Call and Short Notice Market Money, Commercial Bills.

#### 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





# 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:

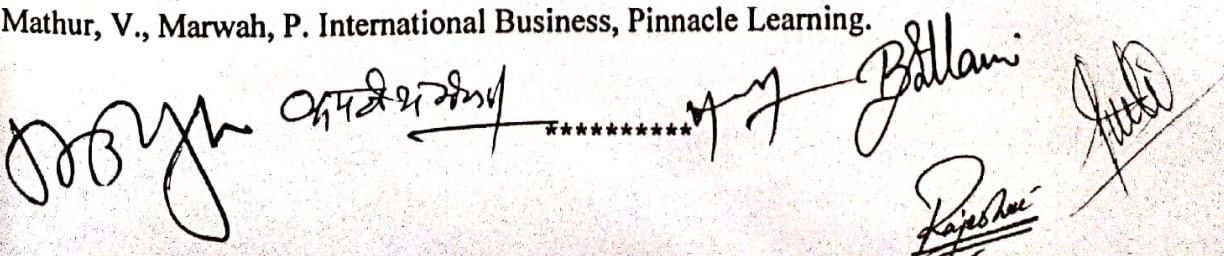
Foreign exchange markets – participants and functioning; spot and forward rate quotations, direct and indirect quote, arbitrage, hedging and speculation; Foreign exchange risk and exposure. Foreign exchange rate: exchange rate determination, types of exchange rate systems - fixed and flexible, currency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





# 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

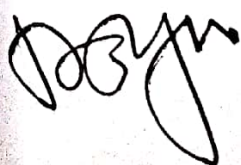
Two securities Harry Markowitz Model of Portfolio Analysis and Diversification. CAPM, Portfolio Risk and Return, Mutual Funds, overview of Financial Derivatives Forwards, Futures & Options.

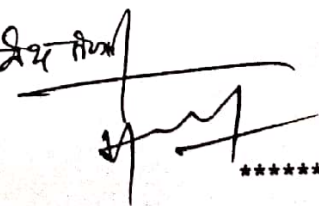
### Unit-V: Investor Protection

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

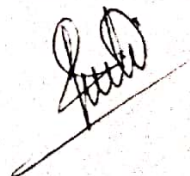


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# CONSUMER PROTECTION

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.

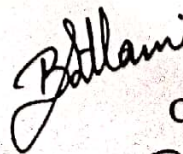
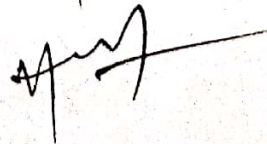
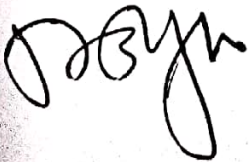
### Unit III- Grievance Redressal Mechanism under the CPA, 1986

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.

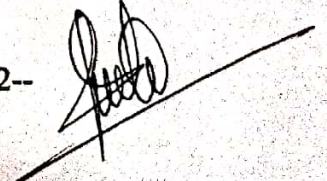
### Leading Cases decided under Consumer Protection law by Supreme Court/National

#### 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

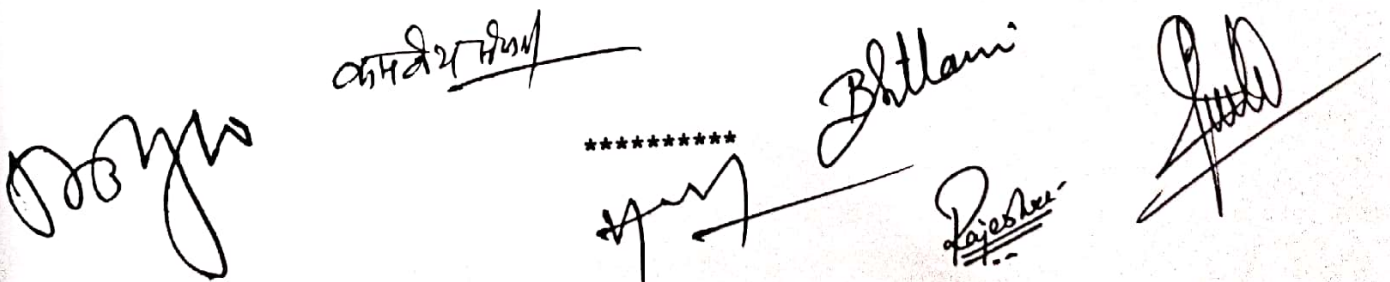
**Unit V- Consumerism**

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.

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**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)**

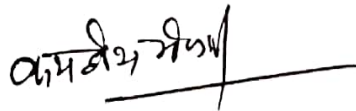
**UNIT-4: Accounting for Banking Company**

**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

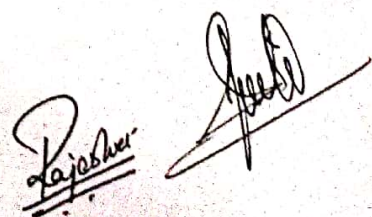




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# E-COMMERCE & ONLINE MARKETING

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.

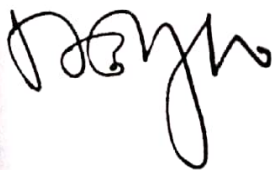
**Text Books:**

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.

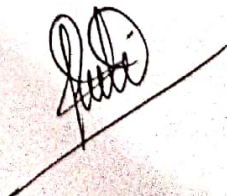














# INVESTMENT IN STOCK MARKET

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

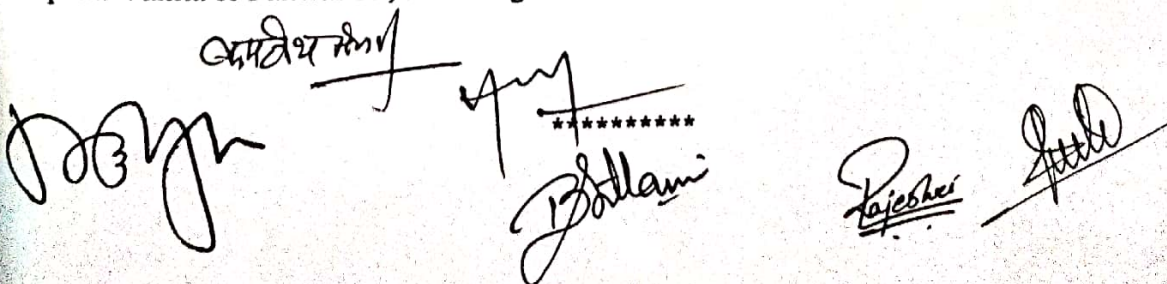
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances v/s declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

### 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:**

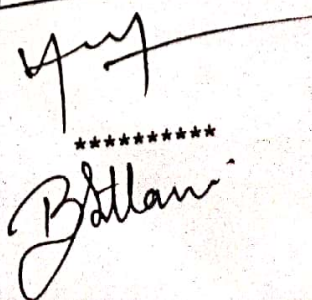
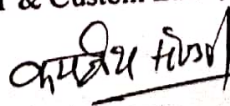
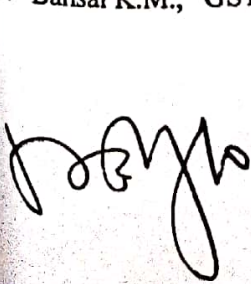
System analysis and design of a business event driven system, EDP Controls.

**Textbooks:**

1. HC Mehrotra & Prof VP Agarwal, "Income Tax Law & Account" Sahitya Bhawan Publications, Agra
2. Shripal Sakhlecha, "Income Tax Law and Account", Satish Printer Indore.
3. HC Mehrotra & Prof VP Agarwal, "GST & Customs Duty" Sahitya Bhawan Publications, Agra
4. Shripal 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. Singhanian V.K., "Student Guide to Income Tax", Taxmann Publication, New Delhi.
2. Singhanian V.K., "GST & Custom Law", Taxmann Publication, New Delhi.
3. Bansal K.M., "GST & Custom Law", Taxmann Publication, New Delhi.



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Bhatnagar





**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**

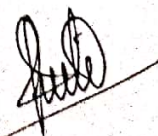

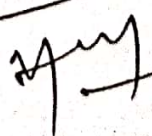
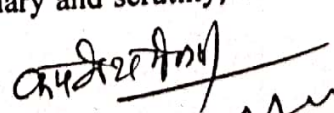
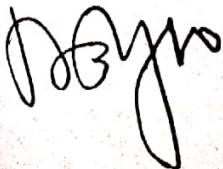
Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite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



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**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 Pushpendra, GST Law, Bharat Law House.

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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

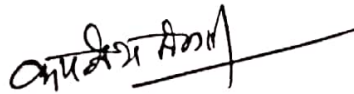
Sample Design, Sample Plan, Probability & Non- Probability Sampling, Sample Size, etc., Attitude Measurement through different types of scales.

### 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





**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

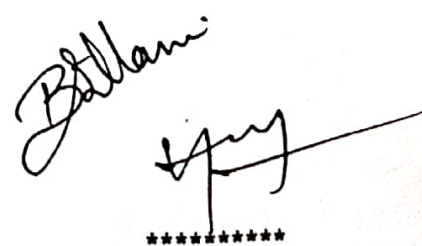
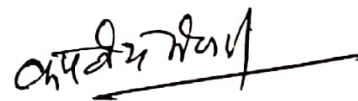
**UNIT-5**

Standard costing and Variance Analysis



**Reference:**

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



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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 Ecommerce 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

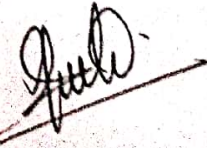
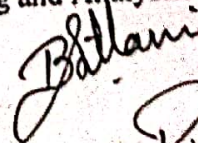
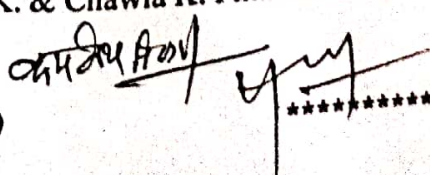
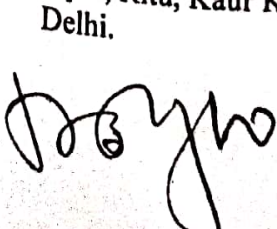
Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.

### 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 of 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

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





**PERSONAL TAX PLANNING**  
**Subject Code: BCM-8210**

**Course Objective:** To provide basic knowledge of Income Tax and it's 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.

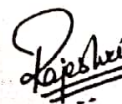
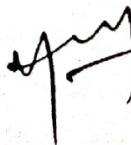
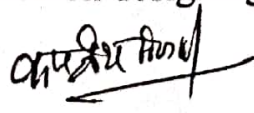
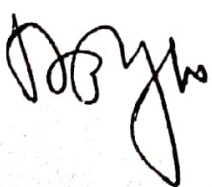
(ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status.

(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.



### **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**

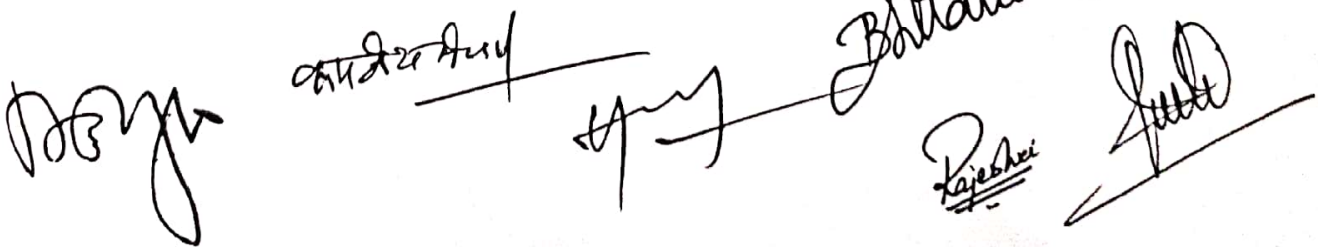
- (i) Tax planning with reference to long-term and short-term capital assets and choice of price-inflation indexation; Capital gains on equity and non-equity financial instruments.
- (ii) Tax planning in relation to gifts received from relatives and non-relatives.

### **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.

The image shows five handwritten signatures in black ink, arranged horizontally. From left to right: 1. A stylized signature that appears to be 'D. G. J.'. 2. A signature that appears to be 'Anand Arun'. 3. A signature that appears to be 'H. J.'. 4. A signature that appears to be 'B. H. J.'. 5. A signature that appears to be 'Rajesh'. Each signature is written over a horizontal line.



**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**

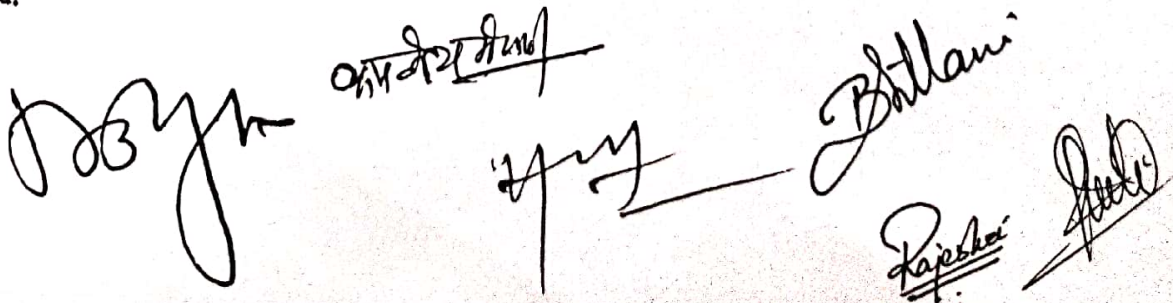
Interpolation & Extrapolation

**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.

The block contains several handwritten signatures in black ink. From left to right, there is a large signature that appears to be 'D.C. Sancheti', a signature that looks like 'S.P. Gupta', a signature that looks like 'D.H. Elhance', and a signature that looks like 'R.S.N. Pillai'. There are also some smaller, less legible signatures and initials scattered around.