



**MODIFIED CBCS CURRICULUM OF
B.COM. (ACCOUNTS) HONOURS PROGRAMME
SUBJECT CODE = COM**

FOR UNDER GRADUATE COURSES UNDER
DR. SHYAMA PRASAD MUKHERJEE UNIVERSITY

**Implemented from
Academic Session 2022 -2025**

**Members of Board of Studies for CBCS Syllabus of Bachelor of Commerce,
Under Dr. Shyama Prasad Mukherjee University, Ranchi.**

A meeting of the Board of Studies was held in the University Department of Commerce, Dr. Shyama Prasad Mukherjee on 28.04.2022. All members participated in the syllabus approval meeting. The Draft syllabus for Bachelors of Commerce was approved. It will be placed before Academic Council of Dr. Shyama Prasad Mukherjee University for final approval.

1. CHAIRMAN:

Dr. Kalindi Kumari

Co-Ordinator of Commerce Department
HOD, University Department of History
Dr. Shyama Prasad Mukherjee University, Ranchi

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2. EXTERNAL EXPERTS:

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Dr. Mukund Chandra Mehta

Associate Professor
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Mr. Akash Kumar

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Department Overview

Mission Statement:

Vision: To be a Centre of Excellence in the realm of Commerce and developing and nurturing global competencies in students through quality education, research, and continuous innovation.

Mission: To nurture commerce professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment.

Introduction to Program:

Transforming teaching as 'a noble profession driven by passion' is the need of the hour. It demands nurturing right Knowledge, Attitude, Skills, and Habits (KASH) among budding academicians. Knowledge creation through research should be the mission of any higher education institution.

Programme Objectives:

- To develop academic expertise in a global context in the discipline.
- To impart relevant skills and competencies necessary to undertake professional certifications, higher education, entrepreneurial activities and employment.
- To develop and nurture creativity, critical thinking mindset and research abilities to emerge as successful knowledge creators and leaders.
- To develop the ability to present ideas effectively in multicultural and contextual spaces.
- To nurture skills to contribute effectively towards societal development
- To inculcate values of personal autonomy and accountability, along with demonstrating responsibility for actions
- To recognize the need and importance of life-long learning for personal and professional growth.
- To provide a strong knowledge base and necessary skills to be successful academic professionals in the discipline.

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Masht Umar
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COURSES OF STUDY FOR UNDERGRADUATE 'B. Com. Hons' PROGRAMME

Table AI-2 Subject Combinations allowed for B. Com. Hons. Programme (140 Credits)

| Honours/Core Subject CC 14 Papers | Discipline Specific Elective Subject DSES 4 Papers | Skill Enhancement Course SEC 2 Papers | Compulsory Course AECC 1+1=2 Papers |
|---|--|---|---|
| Commerce | Commerce Specific | AECC in Commerce | Language Communication + EVS |

Distribution of Marks

| Mid- Sem. | End Sem. Exam. | Total Marks | Pass Marks |
|-----------|----------------|-------------|------------|
| 25 | 75 | 100 | 40 |

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Table AI-2.1 Semester wise Examination Structure for Mid Sem & End Sem Examinations:

| Sem | Core Honours, Allied DSE, Compulsory AECC Courses | | Examination Structure | | |
|-----|---|--|----------------------------|----------------------------|-------------------------------------|
| | Code | Papers | Mid Semester Theory (F.M.) | End Semester Theory (F.M.) | End Semester Practical/ Viva (F.M.) |
| I | CCU-101 T | Financial Accounting | 25 | 75 | --- |
| | CCU-102 T | Business Law | 25 | 75 | --- |
| | GEC-101 T | Business Organization & Business Management | --- | 100 | --- |
| | AEC-101 T | Language Communication | --- | 100 | --- |
| II | CCU-201 T | Management Principles and Applications | 25 | 75 | --- |
| | CCU-202 T | Corporate Laws | 25 | 75 | --- |
| | GEC-201 T | Monetary Economics & Indian Banking | --- | 100 | --- |
| | AEC-201 T | EVS | --- | 100 | --- |
| III | CCU-301 T | Business Mathematics | 25 | 75 | --- |
| | CCU-302 T | Income-Tax Law and Practice | 25 | 75 | --- |
| | CCU-303 T | Human Resource Management | 25 | 75 | --- |
| | GEC-301 T | Economic Planning & development of India | --- | 100 | --- |
| | SEC-301 T | Elementary Computer Application Software +Lab | --- | 100 | --- |
| IV | CCU-401 T | Indirect Tax and GST | 25 | 75 | --- |
| | CCU-402 T | Corporate Accounting | 25 | 75 | --- |
| | CCU-403 T | Computer Applications in Business +Lab | 25 | 75 | --- |
| | GEC-401 T | Macro Economics for Business | --- | 100 | --- |
| | SEC-401 T | Entrepreneurship | --- | 100 | --- |
| V | CCU-501 T | Cost and Management Accounting | 25 | 75 | --- |
| | CCU-502 T | Principles of Marketing | 25 | 75 | --- |
| | DSE-501 T | International Business | 25 | 75 | --- |
| | DSE-502 T | Financial Markets, Institutions and Financial Services | 25 | 75 | --- |
| VI | CCU-601 T | Auditing and Corporate Governance | 25 | 75 | --- |
| | CCU-602 T | Financial Management | 25 | 75 | --- |
| | DSE-601 T | Fundamentals of Investment | 25 | 75 | --- |
| | CCU-601 D | Project Work +Viva | --- | --- | 75+25 |

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SEMESTER I

4 Papers

Total 100 x 4 = 400 Marks

I. CORE COURSE –CCU-101 T:

(Credits: Theory-05, Tutorial-01)

Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ESE: 2½ Hrs.) =100

Pass Marks (MSE+ ESE:) =40

Instruction to Question Setter:

Mid Semester Examination (MSE):

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

FINANCIAL ACCOUNTING

Theory: 75 Lectures; Tutorial: 15 Lectures

Objective:

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kind of business transactions.

Unit I: Theoretical Frame work

- Accounting as an information system, the user of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting, Bases of accounting, cash basis and accrual basis.
- The nature of financial accounting principles- Concept, Benefits, Accounting Standard in India, Salient features of Accounting Standard.

Unit II: Business Income

- Accounting for Non-Profit Organization. Preparation of Income and Expenditure A/C & Balance Sheet.
- The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of Depreciation, Methods of computing Depreciation: Straight line method and diminishing balance method.
- Royalty Accounting

Unit III: Accounting for Hire Purchase and Installment system.

- Concept Of Hire Purchase, Meaning Nature and Characteristics
- Accounting of hire purchase transaction, journal entries in the books

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Harsha
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- c) Preparation of Vendors account.
- d) Computation of cash price under different method.
- e) Concept of instalment payment system, meaning, nature and characteristics.
- f) Difference between hire purchase instalment payment system
- g) Accounting of instalment payment system, journal entries of instalment payment system
- h) Calculation of cash price calculation of amount of instalment under different scenario.

Unit IV: Accounting for Inland Branches

Concept of dependent Branches, Accounting aspects, cash and debtors' system, stock and debtor system, Branch Final Account System and Wholesale Base System, independent branches: Concept, accounting treatment, incorporation of Branch Trial Balance.

Unit V: Accounting of Dissolution of Partnership firm

Accounting of Dissolution of Partnership firm including insolvency of partners, sale to a Ltd company.

COURSE OUTCOME:

- To acquire conceptual knowledge of financial accounting and to provide knowledge about the technique for preparing accounts in different business organization.
- The student will be in position to understand treatment of specific transaction like royalty, hire-purchase and branches etc.
- This will also help in gaining Apply accounting techniques and methods for the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.

Suggested Readings:

- Financial Accounting, Arun Sinha, Publisher: - New Central Book Agency (P) Ltd, Kolkata
- Financial Accounting in Tally.erp9(Applied): - Srinath Koley
- Monga, J.R> Financial Accounting: Concepts and Application Mayoor Paper Backs, New Delhi.
- Shukla M.C, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol-5, S. Chand & Co.
- Maheshwari S.N and S.K. Maheshwari Financial Accounting Vikas Publishing House, New Delhi
- Sehgal Ashok and Deepak Sehgal, Advanced Accounting. Part-1 Taxman Applied Services New Delhi
- Bhushan Kumar Goyal and, HN Tiwari, Financial Accounting International Book House
- Goldwin Alderman and Sanyal Financial Accounting, Cengage Learning.
- Tulsian P.C. Financial Accounting Pearson Education.
- Jain S.P. and K.L. Narang Financial Accounting Kalyani Publishers New Delhi
- Gupta Nirmal Financial Accounting Sahitya Bhawan Agra.
- Compendium of Statements and Standards of Accounting. The institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Handwritten signatures and dates:
Anurag 28/4/22
Anam 28/4/22
Anshu Kumar 28/4/22
Anshu Singh 28/4
K. Sumit 25/4/2022
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Anam 28/10/4
Anam 28/4/2022
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II. CORE COURSE- CCU-102 T:**(Credits: Theory-05, Tutorial-01)****Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ESE: 2½ Hrs.) =100****Pass Marks (MSE+ ESE:) =40*****Instruction to Question Setter:******Mid Semester Examination (MSE):***

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

BUSINESS LAW**Theory: 75 Lectures; Tutorial: 15 Lectures****Objective:**

The objective of the course is to impart the basic knowledge of the important business laws along with relevant case law.

Unit I: The Indian Contract Act, 1872: General Principals of Law of Contract

Contract – Meaning, Characteristics and Kinds

- Essentials of valid contract- Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects.
- Agreements and its types.
- Discharge of Contract – Modes of discharge including breach and its remedies.
- Contingent Contracts.
- Quasi – contracts

Unit II: The Indian Contract Act, 1872: Specific Contract

- Contract of Indemnity and Guarantee.
- Contract of Bailment.
- Contract of Agency.

Unit III: The Sale of Goods Act, 1930

- Contract of Sale, Meaning and Difference between Sale and Agreement to Sell.
- Conditions and Warranties.
- Transfer of ownership in goods including sale by non- owners.
- Performance of contract of sale.
- Unpaid seller- meaning and rights of an unpaid seller against the good and buyer.

W. K. Saha
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Unit IV: The Partnership Act, 1932

- a) Nature and Characteristics of Partnership.
- b) Registration of Firms.
- c) Types of Partners.
- d) Rights and Duties of Partners.
- e) Implied authority of a Partner.
- f) Incoming and Outgoing Partners.
- g) Mode of Dissolution of Partnership.

Unit V: The Negotiable Instruments Act, 1881

- a) Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque.
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types and Endorsements.
- d) Crossing of Cheque.
- e) Bouncing of Cheque.

COURSE OUTCOME:

- Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- Students would learn the concept of Consent & Free Consent, different types of Agreements and Contracts, different Modes of discharge of Contracts, Breach of contracts and remedies for the aggrieved parties.
- Students would learn the rules regarding the Contract of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency and types of Agents.
- Students would learn the rules regarding the Contract of Sale, Distinction between Sale & Agreement to sell, Condition & Warranty, Doctrine of Caveat Emptor, Rights of Unpaid Seller and Remedies for Breach of Contract of Sale.
- Students would learn various provisions related to The Negotiable Instrument Act, 1881 with Amendment Act, 2015. Rules related to Bills of Exchange, Promissory Note and Cheque.

Suggested Readings:

- Kuchhal M.C. and Vivek Kuchhal, Business Law, Vikash Publishing House, New Delhi □ Singh, Avtar Business Law, Eastern Book Company, Lucknow.
- Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi
- Chadha, P.R., Business Law Galgotia Publishing House, New Delhi
- Aggarwal S.K., Business Law Publishing House, New Delhi
- Goyal Bhushan Kumar and Jain Kinneri, Business Laws, International Book House
- Ravindra Kumar, Legal Aspects of Business, Cengage Learning

Note: Latest edition of text books may be used.

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- Akash Kumar 28/4/22
- Arshita Singh 28/4
- K. Sumit 28/4/2022
- Harsh 28/04/2022
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IV. ABILITY ENHANCEMENT COMPULSORY COURSE (AEC-101 T)

Total 100 x 1 = 100 Marks OR Total 50 x 2 = 100 Marks

(Credits: 02)

Any One Compulsory Language Communication Prescribed by University:

Business Communication (Only for Commerce)/ English Communication/ Hindi Communication /

NH + MB (Non-Hindi + Matri Bhasha) Communication

(Refer Syllabus of any One Subject of AECC Curriculum of Dr. Shyama Prasad Mukherjee University from List of Syllabus as Prescribed below)

I. BUSINESS COMMUNICATION

(Only for Commerce Steam)

Theory: 30 Lectures

Marks: 100 (ESE: 2½ Hrs.)

Pass Marks Th ESE = 40

Objective:

To equip students effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Unit I: Introduction

Nature, Process and Importance of Communication, Types of Communication (verbal and Non-Verbal), Different forms of Communication. Barriers to Communication

Unit II: Business Correspondence

Letter Writing, presentation, living quotations, sending quotations, placing orders, inviting tenders, Sales Letters, claim & adjustment letters and social correspondence.

Unit III: Report Writing

Identify the types of reports, define the basic format of a report, identify the steps of report writing, determine the process of writing a report, Apply citation rules in reports.

Unit IV: Business language and presentation

Importance of business language, Common Errors in English, Oral Presentation Importance, Characteristics, Presentation Plan.

Unit V: Technology and Business Communication

Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking, Strategic importance of e- communication.

Gay 28/4
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Aman 28/4/22

Ankita Singh 28/4
K. S. Singh 28/4/2022

Man 28/4

Prity 28/04

Harsh 28/04/2022

Akshara 28.4.22
Geetha 28.4.22

Suggested Readings:

- Lesikar, R.V. & Flatley, M.E.; Basic Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Bovee, and Thrill, Business Communication Today, Pearson Education
- Shirley Taylor, Communication for Business, Pearson Education
- Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH

Note: Latest edition of text books may be used.

OR

[Refer Syllabus of AECC of Dr. Shyama Prasad Mukherjee University for contents in detail]

- II. ENGLISH COMMUNICATION OR (Credits: Theory-02)
III. HINDI COMMUNICATION OR (Credits: Theory-02)
IV. NH + MB COMMUNICATION (Credits: Theory-01 + 01 = 2)
(NON-HINDI + MATRI BHASHA COMMUNICATION)

COURSE OUTCOME:

- Excel the writing capability of student
- Student will able to draft letter, write articles etc.

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SEMESTER II

4 Papers

Total 100 x 4 = 400 Marks

I. CORE COURSE -CCU-201 T:

(Credits: Theory-05, Tutorial-01)

Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ESE: 2½ Hrs.) =100

Pass Marks (MSE+ ESE:)

Instruction to Question Setter:

Mid Semester Examination (MSE):

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

MANAGEMENT PRINCIPLES AND APPLICATIONS

Theory: 75 Lectures; Tutorial:15 Lectures

Objective:

The objective of the course is to provide the students with an understanding of basic management concepts, principles and practices.

Unit I: Introduction

- a) Managerial Functions – An overview, Evolution of Management Thought.
- b) Classical Approach- Taylor, Fayol, Neo-Classical and Human Relations Approach- Mayo, Hawthorne Experiments, Behavioral Approach, Systems Approach, Contingency Approach.

Unit II: Planning

- a) Planning - Meaning, Objectives and Significance.
- b) Types of Plans.
- c) Strategic Planning – Concepts, Process, Importance and Limitations.
- d) Decision Making – Concept, Importance, Committee and Group Decision Making, Process, Perfect rationality and Bounded rationality, techniques (Qualitative and Quantitative, MIS, DSS)

Unit III: Organizing

- a) Concept.
- b) Process of Organizing – An overview, Span of Management, Different types of Authority (Line and Staff and Functional), Decentralization, Delegation.

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Ravi 28/04/2022
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- c) Formal and Informal Structure.
- d) Principles of Organizing.

Unit IV: Staffing and Leadership

- a) An overview of Staffing.
- b) Motivation – Concept, Importance, extrinsic and intrinsic motivation; Major Motivation Theories – Maslow’s Need Hierarchy Theory; Herzberg’s Two – Factors Theory, Vroom’s Expectation Theory.
- c) Leadership – Concept, Importance, Theories of Leadership
- d) Communication- Concept, Purpose, Process, Oral and Written Communication, Formal and Informal Communication Networks, Barriers to Communication, Overcoming Barriers to Communication.

Unit V: Control

- a) Concept, Process, Limitations.
- b) Principles of Effective Control, Major Techniques of Control – Ratio Analysis (ROI), Budgetary Control.
- c) Emerging issues in Management.

COURSE OUTCOME:

- Understand, reflect and articulate the basic concept of management along with the evolution of management and the development of different schools’ management thoughts.
- Apply principles involved in organizing and departmentation with due consideration of the notions of authority and responsibility, accountability, span of management as well as understand the implications of different organization structures in terms of their organizational outcomes
- Make informed staffing decisions based on an understanding of theories of motivation and principals involved in communication and leadership.
- Implement and apply control mechanisms.

Suggested Readings:

- Harold Koontz and Heinz Weinrich, Essentials of Management, Pearson Education.
- Stephen Robbins and M. Coulter, Management, Pearson Education
- Stephen P Robbins, David A Decenzo, Sanghmitra Bhattacharya and Madhushree Manda Agarwal,
- Fundamentals of Management, Essentials, Concepts and Applications, Pearson Education
- Drucker Peter F, Practice of Management, Mercury Book, Landon
- George Terry Principle of Management, Richard D Irwin
- James H Donnelly, Fundamental of Management, Pearson Education
- Chhabra, T.N. Essential of Management. Sun India
- Griffin Management Principles and Application, Cengage Learning
- Robert Kreitner, Management Theory and Application, Cengage Learning

Note: Latest edition of books may be used

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Anshu ... 28/4/22
Ankita Singh ... 28/4/22
K. S. ... 28/4/22
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II. CORE COURSE -CCU-202 T:

(Credits: Theory-05, Tutorial-01)

Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ESE: 2½ Hrs.) =100

Pass Marks (MSE+ ESE:) =40

Instruction to Question Setter:

Mid Semester Examination (MSE):

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

CORPORATE LAWS

Theory: 75 Lectures; Tutorial:15 Lectures

Objective:

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act 1996, Case studies involving issues in corporate laws are required to be discussed.

Unit I:

Introduction -Characteristics of a company; Lifting of corporate veil; Types of companies including One person company, small company and Producer company; Association not for profit; Illegal association; Formation of company –promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.

Unit II:

Documents –Memorandum of association, articles of association, doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus; GDR; book building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

Unit III:

Management – Classification of directors, women directors, independent director, small shareholder’s director; disqualifications, director identification number (DIN); appointment; Legal Positions, powers and duties; removal of directors; meeting of shareholders and board; types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting, Corporate Social Responsibility Committee.

Handwritten signatures and dates:
 M. K. ... 28/4/22
 Kash Kumar 28/4/22
 Anam 28/4/22
 Ashrita Singh 28/4/22
 K. Sumit 28/4/2022
 Hanu
 ... 28/04
 ... 28/04/2022
 ... 28-9-20

Unit IV:

Dividends, Accounts Audit – Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditor's Appointment, Winding Up – Concept and modes of Winding Up, Insider Trading, Whistle Blowing – Insider Trading: meaning & legal provisions;

Unit V:

Miscellaneous Provisions- Online filing of documents; National Company Law Tribunal (NCLT), National Company Appellate Law Tribunal (NCLAT); Special courts.

Unit VI:

Depositories Law: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

COURSE OUTCOME:

- To have a broad and in-depth knowledge of corporate law in corporate life
- Ability to apply the legal principles and theories in day-to-day life
- To identify the relationship of existing principles of law and ethics.
- To explore the potential legal issues coming up in the society.
- To explore the views of the hon 'ble supreme court, high courts and the NCLT and NCLAT.

Suggested Readings:

- MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot. (Publishers)
- GK Kapoor & Sanjay Dhamija, Company Law, Bharat Law House.
- Reena Chadha and Sumant Chadha. Corporate Laws. Scholar Tech Press.
- Gowar, LCB, Principles of Modern Company Law, Stevens & sons, London.
- Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Butterworth
- A Compendium of Companies Act 2013, along with Rules, by Taxman Publications.
- Avtar Singh, Introduction to company law, Eastern Book Company

Note: Latest edition of books may be used

Handwritten signatures and dates:
K. K. ... 28/4/22
Anam ... 28/4/22
Ankita Singh ... 28/4
K. S. ... 28/9/22
Ran ... 28/4
P ... 28/9/22
H ... 28/10/2022
C ... 28.9.22

III. GENERIC ELECTIVE (GEC-201 T)

(Credits: Theory-05, Tutorial-01)

Marks: 100 (ESE: 2½ Hrs.)

Pass Marks Th ESE = 40

MONETARY ECONOMICS & INDIAN BANKING

1. Money – Introduction, Definition and Classification of money and Importance of money in Capitalism, Socialism and Mixed Economy, Merits and Demerits of money.
2. Money standard, Value of Money, The Supply and Demand Theory of Money, The Quantity Theory of Money, The Income Theory of Money.
3. Inflation, Deflation and Reflation - Their causes and effect on different classes of people.
4. Money market.
5. Nature of Banking - Types of banks - Unit Banking and Branch Banking and their functions.
6. Commercial banks - Creation of credit and other functions of Commercial Banks.
7. Investment Policy of Commercial Banks.
8. Central bank - Functions of Central Bank, Credit control methods and tools of Monetary Policy.
9. RBI and its Functions, Success and Failure of RBI and agricultural credit, NABARD
10. Co - operative Banks and Rural Banks

COURSE OUTCOME:

- *Evolution of Money in the Economy*
- *To know about the types of money and its importance*
- *Understanding the terms and terminologies of Banking*
- *Detailed knowledge about the different types of Banks.*

Suggested Readings:

- M.Y Khan - Indian Financial System, T.M.H New Delhi
- Crowther - An Outline of Money.
- K.P.M Sundaram - Money Banking Trade Finance, Sultan Chand Pub.

Note: Latest edition of books may be used

K. Kumar
28/4/22

28/4/22

Arun Akash Kumar
28/4/22

Ankita Singh
28/4/22

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28/04/2022

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OR

GENERIC ELECTIVE (GEC-201 T):

(Credits: Theory-05, Tutorial-01)

Marks: 100 (ESE 2½ Hrs) =100

Pass Marks Th ESE = 40

BUSINESS STATISTICS

Theory: 75 Lectures; Tutorial: 15 Lectures

Objective:

The objective of the course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Unit I: Statistical data and descriptive statistics:

Measurement of central tendency

- a) Mathematical average including arithmetic mean, Geometric mean and Harmonic mean. Properties and applications.
- b) Positional average
Mode and Median (and other partition values including quartiles, deciles and percentiles including graphic determination).

Measures of variation: Absolute and relative.

Range, Quartile Deviation, Mean Deviation, Standard Deviation and their coefficient, properties of standard deviation/variation.

Skewness: Meaning, measurement using Karl Pearson and Bowley's measure.

Unit II: Probability:

Theory of probability, Approaches to the calculation of probability.

Calculation of event probabilities, Addition and multiplication laws of probability (proof not required). Conditional probability and Bayes theorem (proof not required)

Unit III: Simple correlation and regression analysis:

Correlation analysis- Meaning of correlation: Simple, Multiple and partial, Linear and non-linear, correlation and causation, Scatter diagram, Pearson's co-efficient of correlation, calculation and properties (proof not required). Correlation and probable error, Rank correlation, Regression analysis. Principles of least square and regression lines, Regression equation and estimation, properties of regression co-efficient, relationship between correlation regression coefficient, Standard error of

H. Kumar
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Anam
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Akash Kumar
28/4/22
Ankita Singh
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K. Sumit
28/9/2022

Mahar
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Ravi
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Hansha
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IV. ABILITY ENHANCEMENT COMPULSORY COURSE (AEC-201 T) (Credits: 02)

Marks: 100 (ESE: 2½ Hrs.)

Pass Marks (ESE:) =40

Instruction to Question Setter for

End Semester Examination (ESE):

There will be objective type test consisting of hundred questions of 1 mark each. Examinees are required to mark their answer on OMR Sheet provided by the University.

AECC – ENVIRONMENT STUDIES

Theory: 30 Lectures

Unit I: Introduction to environmental studies

Environmental studies - Nature, Scope and Importance; Concept of Sustainability and Sustainable Development.

Unit II: Ecosystems

Ecosystem – Meaning, Structure and Function, Energy flow in an ecosystem: Food Chains, Food Webs and Ecological Succession.

Case studies of the following ecosystems:

- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit III: Natural Resources: Renewable and Non--Renewable Resources

Land resources and land use change; Land degradation, Soil Erosion, Desertification and Deforestation. Causes and impacts due to mining and dam building on environment, forests, biodiversity and tribal populations.

Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).

Energy resources: Renewable and Non-Renewable energy sources, use of alternate energy sources, growing energy needs, Case Studies.

Unit IV: Biodiversity and Conservation

Levels of biological diversity: Genetic, Species and Ecosystem Diversity; Biogeographic zones of India; Biodiversity patterns and Global Biodiversity Hot Spots

India as a mega-biodiversity nation; Endangered and endemic species of India

Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions;

Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Ecosystem and biodiversity services: Ecological, Economic, Social, Ethical, Aesthetic and Informational Value.

N. Kumar 28/4/22
 Ashish Kumar 28/4/22
 Ankit Singh 28/4/22
 K. Sumit 28/4/2022
 Harsh 28/04/2022
 Bell 28.4.22

Unit V: Environmental Pollution

Environmental pollution: Types, Causes, Effects and Controls;
Nuclear Hazards and Human Health Risks
Solid waste management: Control measures of urban and industrial waste.
Pollution case studies.

Unit VI: Environmental Policies & Practices

Climate Change, Global Warming, Ozone Layer Depletion, Acid Rain and Impacts on Human Communities and Agriculture
Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act.
International agreements: Montreal and Kyoto Protocols and Convention on Biological Diversity (CBD).
Nature Reserves, Tribal Populations and Rights and Human Wildlife Conflicts in Indian Context.

Unit VII: Human Communities and the Environment

Human population growth: Impacts on environment, Human Health and Welfare.
Resettlement and Rehabilitation of Project Affected Persons; Case Studies.
Disaster Management: Floods, Earthquake, Cyclones and Landslides.
Environmental Movements: Chipko, Silent valley, Bishnoi of Rajasthan.
Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
Environmental communication and public awareness, Case Studies (e.g., CNG vehicles in Delhi).

Unit VIII: Field work

Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.
Visit to a local polluted site--Urban/Rural/Industrial/Agricultural.
Study of common plants, insects, birds and basic principles of identification.
Study of simple ecosystems--pond, river, Delhi Ridge, etc.

COURSE OUTCOME:

- *To give the students an overview of environment along with its components and their interaction.*
- *To develop amongst the students a systemic and pragmatic understanding of ecosystem.*
- *To make the students aware of the concept of biodiversity, conservation and laws pertaining to that.*
- *To give the students an insight about the various forms of environmental pollution, natural calamities followed by their management protocols.*
- *Helping the students develop a perception about and biodiversity and create an awareness about the laws concerned with it.*

Suggested Readings:

- Raziuddin, M., Mishra P.K. 2014, A Handbook of Environmental Studies, Akanksha Publications, Ranchi.
- Mukherjee, B. 2011: Fundamentals of Environmental Biology. Silverline Publications, Allahabad.
- Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
- Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.

Handwritten signatures and dates:
Gadgil, M. & Guha, R. 28/4/22
Ankita Singh 28/4/22
Kishorjit 28/4/22
Geetha 28.4.22
Harsha 28/04/2022
Ananya 28/4/22

- Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
- Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
- Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
- Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36---37.
- McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29---64). Zed Books.
- McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
- Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
- Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
- Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
- Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
- Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
- Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
- Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
- Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
- Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
- Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.
- World Commission on Environment and Development. 1987. Our Common Future. Oxford University.

Note: Latest edition of books may be used

M. Kumar
28/4/22

Kash Kumar
28/4/22

Ankita Singh
28/4

K. Sunil
28/4/2022

V. Kumar
28/4

H. H. H.
28/4/2022

28/4/22

SEMESTER III

5 Papers

Total 100 x 5 = 500 Marks

I. CORE COURSE -CCU-301 T:

(Credits: Theory-05, Tutorial-01)

Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ESE: 2½ Hrs.) =100

Pass Marks (MSE+ ESE:) =40

Instruction to Question Setter:**Mid Semester Examination (MSE):**

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

BUSINESS MATHEMATICS

Theory: 75 Lectures; Tutorial:15 Lectures

Objective:

The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situation.

Unit I: Matrices and Determinants

Meaning of Matrix, Types, Addition of Matrices, Product of Matrices, Inverse of Matrix and Solution of Simultaneous Linear Equation Using Matrix Method.

Determinants: Concept of Determinants, Basic Properties of Determinants.

Unit II: Progression

Arithmetic Progression – Basic concept of A.P, finding n^{th} term, sum up of n terms, Arithmetic mean, Word Problem based on A.P.

Geometric Progression – Basic concept, finding n^{th} term and sum up of n terms, Geometric mean, Word problem based on G.P.

Harmonic Progression – Basic concept of H.P, problem based on the relation of AM, GM and HM.

Unit III: Permutation and Combination

Basic concept of permutation and combination and simple problems based on permutation and combination.

A. K. Singh
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Kash Kumar
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Ankita Singh
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K. Sumit
28/4/2022

Pranav
28/4

Pranav
28/4/2022
Harsha
28/4/2022

Geetha
28.4.22

Unit IV: Basic Mathematics of Finance

Ratio And Proportion, Simple Interest, Compound Interest, Annuities, Profit and Loss, Discount-Banker's Discount, Trade Discount.

Unit V: Differentiation and Integration

Differentiation and Integration of a function, Application in Business and commerce.

Unit VI: Linear Programming Problem

Formulation of Linear Programming Problem (LPP), Graphical Solution to LPP.

In addition, the students will work on a software package for solving linear programming problems analyze the results obtained there from. This will be done through internal assessment.

COURSE OUTCOME:

- To develop the student's ability to deal with numerical and quantitative issues in business.
- Connect acquired knowledge and skills with practical problems in economic practice.

Suggested Readings:

- Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
- Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
- Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
- Dowling, E.T. Mathematics for Economics, Schaum's Outline Series. McGraw Hill Publishing Co.
- Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
- Sharma, R.R., Mrityunjay Kumar, Business Statistics, Shiksha Sagar Publishers and Distributors, Agra, U.P.
- Prasad, Bindra and P.K Mittal. Fundamentals of Business Mathematics. Har –Anand Publications.
- Thukral, J.K. Mathematics for Business Studies. Mayur Publications.
- Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.
- Soni, R.S. Business Mathematics. Pitamber Publishing House.
- Singh J.K. Business Mathematics. Himalaya Publishing House.

Note: Latest edition of text books may be used

Handwritten signatures and dates in blue ink at the bottom of the page:

- W. Kumar 28/4/22
- Sham 28/4/22
- Anshu Kumar 28/4/22
- Ankita Singh 28/4/22
- K. Sumit 25/4/2022
- Manu
- Pr 28/04
- Harsha 28/04/2022
- Geet 28.4.22
- Ch 28/4

II. CORE COURSE -CCU-302 T:**(Credits: Theory-05, Tutorial-01)**

Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ESE: 2½ Hrs.) =100

Pass Marks (MSE+ ESE:) =40

Instruction to Question Setter:***Mid Semester Examination (MSE):***

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type** six questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

INCOME-TAX LAW AND PRACTICE**Theory: 75 Lectures; Tutorial:15 Lectures****Objective:**

To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act, 1961.

Unit I:

Basic concept: Income, agricultural income, person, assesses, 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 – Salaries, Income from house Property.

Unit III:

Computation of income under different heads - Profits or gains of business or profession, Capital gains, Income from other sources

Unit IV:

Total income and Tax computation - Income of other persons included in assesses 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 income of individuals, Tax liability of an individual.

M. K. Singh
28/4/22
G. S. Singh
28/4/22

A. K. Singh
28/4/22

Ambika Singh
28/4

K. S. Singh
28/4/22

A. K. Singh
28/4/22

Chandrasekhar

D. K. Singh
28/4

H. K. Singh
28/4/22

G. S. Singh
28.4.22

COURSE OUTCOME:

- This course aims of making students conversant with the concept of Indian income tax act .
- It enables the students to insights the basics of income tax act and its implication in computation of income tax liability.
- It provides deep understanding about the tax structure of the different person

Suggested Readings:

- Singhanian, Vinod K. and Monika Singhanian Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt.Ltd.
- Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax. Bharat Law House Delhi.
- Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

Journals:

- Income Tax Reports. Company Law Institute of India Pvt. Ltd.
- Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
- Current Tax Reporter. Current Tax Reporter, Jodhpur.

Software:

- Dr. Vinod Kumar Singhanian, e-filling of Income Tax Returns and Computation of Tax, Taxman Publications Pvt.Ltd., New Delhi.
- Excel Utility available at incometaxindiaefiling.gov.in

Note: Latest edition of text books and Software may be used.

A. Kumar
28/4/22

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Akash Kumar
28/4/22

Ankita Singh
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K. Sumit
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III. CORE COURSE -CCU-303 T:**(Credits: Theory-05, Tutorial-01)****Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ESE: 2½ Hrs.) =100****Pass Marks (MSE+ ESE:) =40*****Instruction to Question Setter:******Mid Semester Examination (MSE):***

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain very short answer type questions consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

HUMAN RESOURCE MANAGEMENT**Theory: 75 Lectures; Tutorial: 15 Lectures****Unit I:**

Human Resources Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, Emerging Challenges of Human Resource Management, Workforce Diversity, Empowerment, Downsizing, VRS, Human Resource Information System.

Unit II:

Acquisition of Human Resource: Human Resource Planning – Quantitative and Qualitative dimensions, Job Analysis – Job Description and Job Specification, Recruitment – Concept and Sources, Selection – Concept and Process, Test and Interview, Placement Induction.

Unit III:

Training and Development, Concept and Importance, Identifying Training and Development Needs, Designing Training Programs, Role Specification and Competency Based Training, Evaluating Training

Effectiveness, Training Process Outsourcing, Management development: Career Development.

Unit IV:

Performance appraisal - Nature and Objectives, Modern Techniques of Performance Appraisal, Potential Appraisal and Employee Counselling, Job Changes – Transfers and Promotions. Compensation: Concept and Policies, Job Evaluation, Methods of Wage Payments and Incentive Plans, Fringe Benefits, Performance Linked Compensation.

Unit V:

Maintenance: Employee Health and Safety, Employee Welfare, Society Security, Employer-Employee Relations- An Overview. Grievance Handling and Redressal, Industrial Disputes - Causes and Settlement Machinery.

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COURSE OUTCOME:

- Understand the basic concepts, functions and processes of human resource management.
- Understand the role, functions and functioning of human resource department of the organizations.
- Understand the Human Resource Planning process and its impact on overall organizational strategic decision making.
- Understand the process of designing and formulating various HRM processes such as recruitment, selection, training, development, performance appraisal and reward mechanisms, compensation plans and industrial relations.
- Understand the various performance appraisal and job evaluation techniques and their applications.

Suggested Readings:

- Gary Dessler. A Framework for Human Resource Management. Pearson
- DeCenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
- Bohlen Dar and Snell, Principals of Human Resource Management, Cengage Learning.
- Chhabra, T.N. Essentials of Human Resource Management. Sun India Publication, New Delhi.
- Ivancevich, John M. Human Resource Management. McGraw Hill.
- Wreather and Davis Human Resource Management. Pearson Education.
- Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.

Note: Latest edition of text books may be used

Handwritten signatures and dates in blue ink:

- Gay 28/4
- Apam 28/4/22
- Apash Kumar 28/4/22
- Ankita Singh 28/4
- Manu
- 28/04
- Harsha 28/04/2022
- W. M. A. 28.4.22
- K. Sumit 28/4/2022
- 28/4
- 28.4.22

IV. GENERIC ELECTIVE (GEC-301 T)**(Credits: Theory-05, Tutorial-01)****Marks: 100 (ESE 2½ Hrs.) =100****Pass Marks Th ESE = 40****ECONOMIC PLANNING & DEVELOPMENT OF INDIA**

1. Economic system -capitalism socialism and mixed economy the features significance of planned economic system
2. Economic planning definitions meaning objective score and importance of economic planning types of economic planning in an underdeveloped economy in NITI Ayog
3. Economic growth and development economic development determinants measurement of economic development balanced Growth and unbalanced growth
4. Agriculture -Profile of in Indian agriculture, measures of improving agricultural productivity, agricultural policy in India, food problem and food production in India
5. Problem of industrialization in India - Problem in present position of large scale industries in India. Importance of small-scale industries and cottage industry and the present problem
6. Fiscal policy industrial policy privatization in India
7. Foreign capital and foreign investment in India foreign collaboration in India World Trade Organization (WTO)

COURSE OUTCOME:

- Demonstrate an understanding about the economic system
- Understanding the role of agriculture in an Indian economy
- Understanding of the Growth structure of the country.
- Understanding the policy of different bodies like NITI Ayog.

Suggested readings:

- K.P.M Sundar Sundaram -Indian economy S Chand, New Delhi
- C.B Memoria- Bharat ka Arthik Vikas
- Alok Ghosh Indian economy
- Dutta and Sundaram -Indian economy

Note: Latest edition of text books may be used.

W. K. ... 28/4/22
 Kashy Kumar 28/4/22
 Anuketa Singh 28/4/22
 K. Sumit 28/4/22
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SKILL ENHANCEMENT LAB- SEC 1 LAB**30 Lectures****A. MS-WORD LAB ASSIGNMENT**

1. Write down the following Paragraph OR any one provided by your teacher;

Without a doubt, the Internet is one of the most important inventions of modern times. The Internet is a global interconnected computer networks which allow each connected computer to share and exchange information with each other. The origins of the Internet can be traced to the creation of Advanced Research Projects Agency Network (ARPANET) as a network of computers under the auspices of the U.S. Department of Defense in 1969.

Apply following effects on the paragraph:

- Paragraph font-size and font-type must be 12 Verdana.
- Paragraph alignment must be justified and double line spacing.
- Highlight the “(ARPANET)” with green colour.
- Make the “Internet” keywords Bold and Italic.
- Insert any “WordArt” and a symbol to your document.
- Insert a clipart to your document.
- Add following lines to your document:
Internet, Intranet, Extranet, URL, WWW, Networking, Protocols, HTTP, TCP/IP

2. Create a Table of following fields:

Name, Surname, Age, Gender, Job and apply the following effects

- Insert 10 records
- Font size should be 12
- Title size should be 14
- Font type should be Times new Roman
- Title colour should be blue
- Text colour should be black
- Table border should be 2

3. Write a letter on ‘Road Safety’ and send to ‘Multiple Recipients’ using mail merge.

4. Type the paragraph given below:

Today, the Internet is a public, cooperative and self-sustaining facility accessible to hundreds of millions of people worldwide. Physically, the Internet uses a portion of the total resources of the currently existing public telecommunication networks. Technically, what distinguishes the Internet is its use of a set of protocols called TCP/IP (for Transmission Control Protocol/Internet Protocol). Two recent adaptations of Internet technology, the intranet and the extranet, also make use of the TCP/IP protocol. Today, the Internet is a public, cooperative and self-sustaining facility accessible to hundreds of millions of people worldwide. Physically, the Internet uses a portion of the total resources of the currently existing public telecommunication networks. Technically, what distinguishes the Internet is its use of a set of protocols called TCP/IP (for Transmission Control Protocol/ Internet Protocol). Two recent adaptations of Internet technology, the intranet and the extranet, also make use of the TCP/IP protocol.

A. W. a. 28/4/22
 Anam Akash Kumar 28/4/22
 Ankita Singh 28/4/22
 K. Sumit 28/4/22
 Harsh 28/4/22
 Gaur 28/4/22

Apply the following:

- i. Change Internet into Internets at a time
- ii. Highlight TCP/IP in red colour
- iii. Replace protocol into protocols
- iv. Find the word "Public"

B. MICROSOFT EXCEL LAB ASSIGNMENT

Basic Formatting and Spreadsheet Manipulation

1. Add rows and columns to an existing spreadsheet
2. Reformat data (centre, comma and currency styles, bold, text colour)
3. Work with a simple formula (product) and function (sum)

Assignment

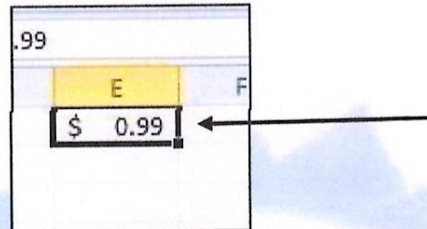
1. Create a workbook as shown below.
2. To enter new rows or columns, simply click on the row or column header to select the whole row or column. Then right click with the mouse and choose insert.
3. Add the new row for S Spade with the data that's shown below (between the original rows 7 and 8).
4. Add a column for gender and the data as shown below (between the original columns A and B). Enter the appropriate gender for yourself in the last row.

| A | B | C | D |
|-----------|-------------|-------------|-----------------|
| Name | Male/Female | Genre | Number of Songs |
| J Smith | F | Blues | 50 |
| B Doe | M | Country | 110 |
| S Spade | F | Country | 200 |
| F Zappa | M | Blues | 1400 |
| F Zappa | M | Alternative | 2300 |
| J Smith | F | Alternative | 150 |
| S Spade | F | Blues | 1000 |
| B Doe | M | Blues | 75 |
| your name | M | Blues | 750 |

5. Centre the data in columns B and C. Do this by selecting the whole column and click the centre icon on the ribbon.
6. Bold the data in row 1, the column headings (ensure that the data all remains visible within the column boundaries).
7. Change the font colour for row 1 to Blue.
8. Change the format of the data in column D to comma style (no decimal places showing). There is an icon on the home tab that sets it to comma style easily.

Handwritten signatures and dates:
 N. K. Singh 28/4/22
 Anam 28/4/22
 Anshu Kumar 28/4/22
 Anshu Kishor Singh 28/4/22
 K. Smit 28/4/22
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9. Add two new column labels to the right of the current columns; Unit Price and Total Cost. (They will be in columns E and F.) These two columns of data should be currency type so that the dollar sign is shown. There is an icon to quickly format the selected column as currency type.
10. All tunes are \$.99, so enter that value for all rows in Column E. You can copy quickly by using the Auto Fill handle and drag that amount down. When you over your mouse over the tiny square in the bottom right-hand corner of the active cell, your mouse shape will become a skinny plus sign, and you can click and drag that cell to make a copy.



11. Calculate Total Cost (column F) as column D times Column E. You will type in a formula like this into cell F2: $=D2 * E2$ (Be sure to begin the formula with an equal sign)
12. Use the AutoFill (skinny plus sign) again to copy the formula down column F; down to F10. Double check the picture below to make sure yours has the correct values
13. Add a border to all of the cells (A1-f10) using the Borders tool in the Fonts group on the Home Tab.
14. Change the page layout to landscape. Do this by clicking the Page Layout tab on the ribbon and then to Orientation to Landscape.
15. Save the file.
16. Click in cell F11 and Use the sum function or the shortcut icon that looks like Σ to get the total of the Total Cost column.
17. Ensure that the data is all visible within the column boundaries. Make the columns wider if needed.
18. Save the workbook. Your final spreadsheet should look like the following when printed.

| Name | Male/Female | Genre | Number of Songs | Unit Price | Total Cost |
|-----------|-------------|-------------|-----------------|------------|-------------|
| J Smith | F | Blues | 50 | \$ 0.99 | \$ 49.50 |
| B Doc | M | Country | 110 | \$ 0.99 | \$ 108.90 |
| S Spade | F | Country | 200 | \$ 0.99 | \$ 198.00 |
| F Zappa | M | Blues | 1,400 | \$ 0.99 | \$ 1,386.00 |
| F Zappa | M | Alternative | 2,300 | \$ 0.99 | \$ 2,277.00 |
| S Spade | F | Blues | 1,000 | \$ 0.99 | \$ 990.00 |
| J Smith | F | Alternative | 150 | \$ 0.99 | \$ 148.50 |
| B Doe | M | Blues | 75 | \$ 0.99 | \$ 74.25 |
| your name | M | Blues | 750 | \$ 0.99 | \$ 792.00 |

W. K. ... 28/4/22
AKASH ... 28/4/22
Am ... 28/4/22
Ankita Singh ... 28/4/22
K. S. ... 28/4/22
... 28/4/22
... 28/4/22
... 28/4/22
... 28/4/22
... 28/4/22
... 28/4/22

| Order Date | Region | Rep | Item | Units | Unit Cost | Total |
|------------|---------|----------|---------|-------|-----------|----------|
| 1/6/2016 | East | Jones | Pencil | 95 | 1.99 | 189.05 |
| 1/23/2016 | Central | Kivell | Binder | 50 | 19.99 | 999.50 |
| 2/9/2016 | Central | Jardine | Pencil | 36 | 4.99 | 179.64 |
| 2/26/2016 | Central | Gill | Pen | 27 | 19.99 | 539.73 |
| 3/15/2016 | West | Sorvino | Pencil | 56 | 2.99 | 167.44 |
| 4/1/2016 | East | Jones | Binder | 60 | 4.99 | 299.40 |
| 4/18/2016 | Central | Andrews | Pencil | 75 | 1.99 | 149.25 |
| 5/5/2016 | Central | Jardine | Pencil | 90 | 4.99 | 449.10 |
| 5/22/2016 | West | Thompson | Pencil | 32 | 1.99 | 63.68 |
| 6/8/2016 | East | Jones | Binder | 60 | 8.99 | 539.40 |
| 6/25/2016 | Central | Morgan | Pencil | 90 | 4.99 | 449.10 |
| 7/12/2016 | East | Howard | Binder | 29 | 1.99 | 57.71 |
| 7/29/2016 | East | Parent | Binder | 81 | 19.99 | 1,619.19 |
| 8/15/2016 | East | Jones | Pencil | 35 | 4.99 | 174.65 |
| 9/1/2016 | Central | Smith | Desk | 2 | 125.00 | 250.00 |
| 9/18/2016 | East | Jones | Pen Set | 16 | 15.99 | 255.84 |
| 10/5/2016 | Central | Morgan | Binder | 28 | 8.99 | 251.72 |
| 10/22/2016 | East | Jones | Pen | 64 | 8.99 | 575.36 |
| 11/8/2016 | East | Parent | Pen | 15 | 19.99 | 299.85 |
| 11/25/2016 | Central | Kivell | Pen Set | 96 | 4.99 | 479.04 |
| 12/12/2016 | Central | Smith | Pencil | 67 | 1.29 | 86.43 |
| 12/29/2016 | East | Parent | Pen Set | 74 | 15.99 | 1,183.26 |

\$ 6,024.15

Create a sample table given below in Excel

- Using formula find Total
- Find the maximum value using MAX function from the Units column Find minimum value from Total column

C. MS-POWERPOINT LAB ASSIGNMENT

Activity 1: Using Text & Background/Themes

- Create one new slide and insert any text.
- To make your slide more attractive, use the themes or background.
- Make sure it apply for every slide not only one slide.

Activity 2 : Apply Custom Animation On Text

- Use the custom animation to add effects on your text. Set the text move after you click the mouse.
- If you have more than one text, add effects for each of text.

W. K. Singh 28/4/22
Pranav 28/4/22
Akash Kumar 28/4/22
Ankita Singh 28/4
K. Sumit 28/4/2022
Harsh 28/4/2022
Harsh 28/4/2022
Beet 28/4/22

Activity 3 : Insert Image & WordArt

- i. Insert one new blank slide.
- ii. Choose one pictures or clip art from any source and insert in your new slide.
- iii. Using the WordArt, make a note or title on your picture.
- iv. Use the custom animation again to add effects on your picture and WordArt.

Activity 4 : Insert Text Box

- i. Insert one new blank slide.
- ii. Use the text box to insert one paragraph of text and adjust your text.

Activity 5 : Insert Smart Art

- i. Insert one new blank slide.
- ii. Insert the Smart Art and put your text on the Smart Art.

Activity 6 : Insert Audio

- iii. Back to your first slide and insert one audio on that slide. The audio must play automatically when you show your slide.
- iv. Make sure the speaker also not appear when you show your slide. (the icon).
- iii. The audio must play when you show all your slide, not only one slide.

Activity 7 : Inserting Video

- i. Insert one new slide and insert one short video

Activity 8 : Save File

- i. Save your file

Activity 9 : Create Photo Album & Hyperlink

- i. Insert one new slide and put a text ex: "My Photo Album"
- ii. Create one photo album and adjust your text and your photos
- iii. Save your photo album with a new file
- iv. Make a hyperlink to your photo using the text "My Photo Album"

2

COURSE OUTCOME:

- Excel the knowledge of student about computer.
- Knowledge about Microsoft office.
- Preparation of Presentation.

Reference Books:

- Faithe wempen, word 2016 in depth 1st edition, que publishing (2015)
- steven welkler, Office 2016 for beginners, Create Space Independent publishing platform (2016)
- Elaine Marmel, office 2016 simplified, 1st Edition, John wiley and sons Inc (2016)
- Patrice-Anne Rutledge, Easy office 2016 1st edition, Que publishing (2016)

Note: Latest edition of text books may be used

Handwritten signatures and dates at the bottom of the page, including: Akanksha, 28/11/22; Anam, 28/4/22; Ankita Singh, 28/4; K. Sumit, 28/10/22; Anil, 28/10/22; Harsha, 28/10/22; and others with dates like 28-9-22 and 32.

Unit V: Levy of and Exemption from Tax

Levy of GST – Introduction, Composition Scheme, Remission of Tax / Duty

Unit VI: Input Tax Credit

Introduction, Input tax credit process, Negative list of input tax credit, Input tax credit utilization, Input tax credit reversal, Job worker, Case Studies, Returns, GSTR – 2, Other Taxable persons, Annual Return & GST Council.

Unit VII: TDS on GST, TCS on GST

Concept of requirement of collection of TDS and TCS by the assesses. TDS certificate.

Unit VIII: Payment of Tax

Electronic Liability Register, Electronic Credit Ledger, Electronic Cash Ledger, Unique Identification Number.

Unit IX: Returns, Refund, Audit and Assessment

Filing Of Return Under Gst. Different Forms Under Gst, Procedure to claim refund under different scenarios, Provision stating requirement of audit under CGST Act 2017, Assessment procedure and the types of assessment.

COURSE OUTCOME:

- Distinguish the earlier indirect tax system and present indirect tax system
- Explain the structure of GST
- Analyse the benefits of GST
- Define basic concepts and terms under CGST Act and IGST Act
- Explain the provisions of levy and collection of GSTS
- Explain the concept of time, place and value of supply
- Describe the provisions, types and procedures of Registration

Suggested Readings:

- Taxman – GST

Note: Latest edition of text books may be used.

(Handwritten signatures and dates in blue ink):
Anshu Kumar 28/4/22
Anshu 28/4/22
Ankita Singh 28/4
N.K. 28/4
N.K. 28.4.22
K. S. 28/4/2022
Hans
P. 28/04
Hansha 28/04/2022
28-4-22

II. CORE COURSE -CCU-402 T:**(Credits: Theory-05, Tutorial-01)**

Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ESE: 2½ Hrs.) =100

Pass Marks (MSE+ ESE:) =40

Instruction to Question Setter:**Mid Semester Examination (MSE):**

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

CORPORATE ACCOUNTING**Theory: 75 Lectures; Tutorial:15 Lectures****Objective:**

To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements

Unit 1: Accounting for Share Capital and Debentures

Issue, forfeiture and reissue of forfeited shares – concepts & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Unit 2: Final Accounts

Preparation of Profit and loss account and balance sheet of corporate entities.

Unit 3: Valuation of Goodwill and Valuation of Shares

Concept of calculation – Simple Problem Only.

Unit 4: Amalgamation of Companies

Concepts and Accounting treatment as per Accounting Standard: 14 (ICAI), Amalgamation in the nature of Merger and Purchase, Internal Reconstruction

Unit 5: Accounts of Holding Companies/Parent Companies

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

Unit 6: Cash Flow Statement

Concepts of Funds. Preparation of cash flow statement as per Accounting Standard (AS): 3(Revised)(ICAI): Indirect method only.

A. K. Singh
 28/4/22
 Hanu
 28/4/22
 Anshika Singh
 28/4
 K. S. Singh
 25/4/2022
 Hanu
 28/4
 Harsha
 28/04/2022
 Gell
 28-4-22

COURSE OUTCOME:

- Prepare the final accounts of Joint Stock companies
- Explain the concepts of Amalgamation and External Reconstruction
- Prepare the accounts of companies on the event of internal reconstruction
- Prepare the cash flow statement of companies
- Compute the valuation of goodwill and share

Suggested Readings:

- Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol. – II. S. Chand & Co. New Delhi.
- Maheshwari, S.N. and S.K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publications, New Delhi.
- Gupta, Nirmal. Corporate accounting. Sahitya Bhawan, Agra.
- Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi Compendium of Statements and Standards of Accounting.

Note: Latest edition of text book may be used

Handwritten signatures and dates:
AKASH KUMAR 28/4/22
Anurag 28/4/22
Anshika Singh 28/4/22
Manu
K. Sunif 28/4/2022
Gesth 28.4.22
Harsha 28/4/2022
28/4
28/4

- Payroll Statements
- Capital Budgeting
- Depreciation Accounting
- Graphical representation of data
- Frequency distribution and its statistical parameters
- Correlation and Regression

Unit 5: Database Management System

Creating Data Tables, editing a Database using Forms, performing queries, Generating Reports, Creating DBMS in the area of Accounting, Employees, Suppliers and Customers

Note:

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

COURSE OUTCOME:

- Understand the importance of computers in business
- Develop the basic knowledge of MS-word, power point and MS excel
- Develop an idea about management information systems and decision support systems
- Learn data base system

Suggested Readings:

- MS- OFFICE & Indirect Taxation in Tally.erp9: - Srinath

Note: Latest edition of text book may be used

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V. Ability Enhancement Elective Course (SEC-401 T)**(Credits: Theory-02)****Marks: 25 Assignment + 75 (ESE: 2½ Hrs.) =100****Pass Marks (Ass. + ESE:) =40***Assignment: 25 Marks***Instruction to Question Setter:****End Semester Examination (ESE):**

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

ENTREPRENEURSHIP**Theory: 30 Lectures****Objective:**

The purpose of the paper is to orient the learner towards entrepreneurship as a career option and creative thinking and Behaviour for effectiveness at work and in life.

Unit I

Meaning, Elements, Determinants and Importance of Entrepreneurship and Creative Behaviour. Entrepreneurship and Creative Response to the Society, Problems at Work. Dimensions of Entrepreneurship: Intrapreneurship, Technopreneurship, Cultural Entrepreneurship, International Entrepreneurship, Ecopreneurship, and Social Entrepreneurship.

Unit II

Entrepreneurship and Micro, Small and Medium Enterprises. Concept of Business Groups and Role of Business Houses and Family Business in India. The Contemporary Role Models in Indian Business: Their Values, Business Philosophy and Behavioral Orientations. Conflict in Family Business and Its Resolution.

Unit III

Public and Private System of Simulation, Support and Sustainability of Entrepreneurship. Requirement, Availability and Access of Finance, Marketing Assistance, Technology, And Industrial Accommodation, Role of Industries/Entrepreneurship's Associations and Self-Help Groups. The Concept, Role and Functions of Business Incubators, Angel Investors, Venture Capital and Private Equity Fund.

Unit IV

Sources of Business Ideas and Test of Feasibility. Significance of Writing the Business Plan/ Project Proposal. Contents of Business Plan/ Project Proposal. Designing Business Processes, Location, Layout, Operation, Planning and Control; Preparation of Project Report (Various Aspects of The Project Report Such as Size of Investment, Nature Of Product, Market Potential May Be Covered).

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 Ankit Singh
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 K. S. Singh
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SEMESTER V

4 Papers

Total 100 x 4 = 400 Marks

I. CORE COURSE -CCU-501 T:

(Credits: Theory-05, Tutorial-01)

Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ESE: 2½ Hrs.) =100

Pass Marks (MSE+ ESE:) =40

Instruction to Question Setter:Mid Semester Examination (MSE):

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

COST AND MANAGEMENT ACCOUNTING**Theory: 75 Lectures; Tutorial:15 Lectures****Objectives:**

To acquaint the students with the basic concepts used in cost and management accounting and various methods involved in cost ascertainment systems

Unit I:

Introduction: Meaning, Objectives and Advantages of Cost Accounting, Difference between Financial Cost and Management Accounting, Cost concepts and classifications, Role of Cost Accountant in an Organization.

Unit II:

Elements of Cost:

- Materials:** Material/Inventory control – concept and techniques, Accounting and control of purchases, storages and issues of materials, Methods of pricing of material issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard treatment of material losses.
- Overhead:** Classification, Allocation, Apportionment and Absorption of overhead.

Unit III:

- Method of Costing: Unit Costing- Preparation of statement of Cost, Cost Sheet
- Quotations (Tender Price)
- Contract Costing
- Process Costing- Joint and by-products
- Reconciliation of cost and financial accounts.

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Ankita Singh
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Unit IV:

Budgeting and Budgetary Control: Concept of Budget and budgetary control, objectives, merits and limitations, Types of Budgets – Sales Budget, Production Budget, Material Budget and Cash Budget, Fixed and Flexible Budget.

Unit V:

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

Unit VI:

- a) Absorption and Variable Costing: Distinctive features and income determination
- b) Cost-Volume – Profit analysis: Break-even analysis, contribution/ sales ratio, Margin of safety, Angle of Incidence.
- c) Decision making – Shut down or open. Import or Production, Price determination, Key Factor – Material, Make or Buy.

COURSE OUTCOME:

- Understand the relationship between cost accounting-financial accounting and managerial accounting
- Explain cost accounting systems
- Explain the purposes of cost accounting
- Define the concepts of cost, expense, loss and revenue
- Explain the concept of management accounting
- Explain the importance of management accounting for businesses
- Do Cost-Volume-Profit analysis
- Prepares budget
- Do standard variation analysis through standard costs

Suggested Readings:

- Horngreen, Charles t. George Foster and Srikant M. Dattar, Cost Accounting: A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi
- Horngreen, Charles T., Gary L. Sandem, Introduction to Management Accounting, Prentice Hall.
- Jain, S.P. and K.L. Narang, Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Lal, Jawahar, Cost Accounting: Tata McGraw Hill Publishing Co., New Delhi.
- Nigam, B.M. Lall and I.C. Jain, Cost Accounting: Principles and Practice, Prentice Hall of India Ltd., New Delhi
- Arora, M.N., Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi
- Singh, S.K. and Gupta Lovleen, Management Accounting: Theory and Practice, Pinnacle Publishing House
- Usry, Milton E. And Lawrence H. Hammer, Cost Accounting: Planning and Control, South Western Publishing House
- Lucey, T., Costing, ELST London
- Garrison H. Ray and Eric W. Noreen, Managerial Accounting, McGraw Hill
- Drury, Colin, Management and Cost Accounting, Cengage Learning

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- Lal, Jawahar, Advanced Management Accounting- Text and Cases, S. Chand & Co., New Delhi
- Khan, M.Y. and P.K. Jain, Management Accounting, Tata McGraw Hill, New Delhi
- Hansen, Managerial Accounting, Cengage Learning

Note: Latest edition of text book may be used



Handwritten signatures and dates in blue ink:

- Arsh Kumar 28/4/22
- K. Sumit 28/4/2022
- Ankur 28/4/22
- Ankita Singh 28/4
- Mani
- Pradip 28/04
- Hareesh 28/04/2022
- Beena 28.9.22
- Unreadable signature 28/4

II. CORE COURSE -CCU-502 T:**(Credits: Theory-05, Tutorial-01)**

Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ESE: 2½ Hrs.) =100

Pass Marks (MSE+ ESE:) =40

Instruction to Question Setter:**Mid Semester Examination (MSE):**

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain very short answer type questions consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

PRINCIPLES OF MARKETING**Theory: 75 Lectures; Tutorial:15 Lectures****Objectives:**

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

Unit I:

1. Introduction: Nature, Scope and Importance of marketing, Evolution of marketing concepts, Marketing mix, Marketing environment.
2. Consumer Behaviour- An overview: Consumer buying process, factor influencing consumer buying decision.

Unit II:

1. Market selection: Market Segmentation- concepts, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. Market segmentation.
2. Product: Meaning and importance, Product classifications; concept of product mix. Branding, packaging and labelling; Product-support; Product life cycle, New Product Development.

Unit III:

1. Pricing: significance. Factor affecting price of a product, pricing policies and strategies.
2. Promotion: nature and importance of promotion, communication process; types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; promotion mix and factors affecting promotion mix decisions.

Unit IV:

1. Distribution: channels of distribution-meaning and importance types of distribution channels; wholesaling and retailing; factors affecting choice of distribution channel; physical distribution.

Akash Kumar
28/4/22
28/4Anshu
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Ankita Singh
28/4K. Sumit
28/4Beep
28.4.22Harsha
28/04/2022

III. COMMERCE SPECIFIC (DSE-501 T):**(Credits: Theory-05, Tutorial-01)****Marks: 25 Assignment + 75 (ESE: 2½ Hrs.) =100****Pass Marks (Ass. + ESE:) =40*****Instruction to Question Setter:******End Semester Examination (ESE):***

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

INTERNATIONAL BUSINESS**Theory: 75 Lectures; Tutorial:15 Lectures****Objective:**

The objective of course is to expose students to the concept, importance dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

Unit I:

- Introduction to International Business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business – complexities of international business; Modes of entry into international business.
- International Business Environment: National and foreign environments and their components—economic, cultural and political-legal environments; Global trading environment – recent trends in world trends in world trade in goods and services; Trends in India's foreign trade.

Unit II:

- Theories of International Trade – an overview; Commercial Policy Instructions – tariff and non-tariff and non-tariff measures; Balance of payment account and its components.
- International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF; Commodity and other trading agreements.

Unit III:

- Regional Economic Co-operation; Forms of regional groupings.
- International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments – types and flows; Foreign investment in Indian perspective.

Unit IV:

- Organizational structure for international business operations; Key issues involved in making international production, finance marketing and human resource decisions;

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Aman
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Akash Kumar Ankit Singh
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K. S. S. S.
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W. V. V. V.
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H. S. S. S.
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- b) Developments and Issues in International Business; Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

Unit V:

- a) Foreign Trade promotion measures and organizations in India; Special Economic Zones (SEZs) and 100% export-oriented units (EOUs); Measures for promoting foreign investments in India.
b) Financing of foreign trade and payments terms.

COURSE OUTCOME:

- Explain the concepts in international business with respect to foreign trade/international business
- Explain business expansion abroad and key issues related to their operations in other countries.
- Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects
- Analyze the principle of international business and strategies adopted by firms to expand globally.

Suggested Readings:

- Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: Tata McGraw-Hill.
- Johnson, Derbe, and Colin Turner International Business: Themes & issues in the Modern Global Economy. London Routledge.
- Cherunilam Francis International Business: Text and Cases. Prentice Hall of India Pvt. Ltd.
- Daniels John D. Lee H Radenbaugh and David P. Sullivan. International Business Pearson Education Justin Paul International Business. Prentice Hall of India Ltd.
- Michel R. Czinkota. Et al. International Business Fort forth: The Dryden Press.
- Bennett, Roger, International Business. Delhi. Pearson
- Sumati Verma International Business Pearson Education.
- V Sharan, International Business Pearson Education.
- Peng and Srivastav Global Business, Cengage learning.

Note: Latest Edition of Books May Be Used.

Handwritten signatures and dates:
K. Kumar 28.4.22
Aam 28/4/22
Ankita Singh 28/4
K. Sumit 28/4/2022
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IV. COMMERCE SPECIFIC (DSE-502 T):**(Credits: Theory-05, Tutorial-01)****Marks: 25 Assignment + 75 (ESE: 2½ Hrs.) =100****Pass Marks (Ass. + ESE:) =40*****Instruction to Question Setter:******End Semester Examination (ESE):***

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type** six questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type** five questions of fifteen marks each, out of which any three are to be answered.

FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES**Theory: 75 Lectures; Tutorial: 15 Lectures****Objectives:**

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

Unit I:

An Introduction to Financial System, its Components, Financial Markets and Institutions, Financial intermediation, Flow of funds matrix, Financial System and Economic Development, An overview of Indian Financial System.

Unit II:

Financial Markets: Money Markets- Functions, Organizations and Instruments, Role of Central Bank in Money Market, Indian Money Market – An Overview
Capital Market: Functions, Organizations and Instruments, Indian Debt Market, Indian Equity Market – Primary and Secondary Market, Role of Stock Exchanges in India

Unit III:

Financial Institutions: Commercial Banking – introduction, its role in project finance and working capital finance, Development Financial Institutions (DFIs)- An overview and its role in Indian Economy, Life and Non-life Insurance Companies in India, Mutual Funds- Introduction and their role in Capital Market Development, NBFCs.

Unit IV:

Overview of financial services industry, Merchant Banking- pre and post issue management, underwriting, Regulatory framework relating to merchant banking in India.

Unit V:

Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Bank Guarantee and Letter of Credit, Factoring Services, Credit Rating and Financial Counselling.

W.K. 28/4/22
A.K. 28/4/22
Anam 28/4/22
Ankita Singh 28/4/22
K. Sumit 28/4/22
N.K. 28/4/22
Amit 28/4/22
Harsh 28/4/22
B. S. 28.4.22

COURSE OUTCOME:

- Understand the role and function of the financial system in reference to the macro economy.
- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services.

Suggested Readings:

- Bhole, L.M., Financial Markets and Institutions, Tata McGraw Hill Publishing Co.
- Khan, M.Y., Indian Financial System, Theory and Practice, Vikas Publishing House.
- Dhanekar, Pricing and Securities, Bharat Publishing House, New Delhi
- Prasanna, Chandra, Financial Management- Theory and Practice Tata McGraw Hill Publishing Co., □
- Sinha, S.L.N. Development Banking in India, Madras; Institute of Financial Management And Research.
- Khan And Jain. Financial Services. 2nd Edition. Tata McGraw Hill.
- Singh, J. K Venture Capital Financing in India. Dhanat Rai And Company, New Delhi.
- Annual Reports of Major Financial Institutions of India.

Note: latest edition of text books may be used.

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- N. Kumar 28/4/22
- Gov 28/4
- 28/4/22
- Ankita Singh 28/4
- K. Sumit 28/4/22
- 28/4
- 28/04
- Harsha 22/04/2022
- 28.4.22

SEMESTER VI

4 Papers

Total 100 x 4 = 400 Marks

I. CORE COURSE -CCU-601 T:

(Credits: Theory-05, Tutorial-01)

Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ECSE: 2½ Hrs.) =100

Pass Marks (MSE+ ESE:) =40

Instruction to Question Setter:**Mid Semester Examination (MSE):**

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type** six questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

AUDITING AND CORPORATE GOVERNANCE

Theory: 75 Lectures; Tutorial:15 Lectures

Objective:

To provide knowledge of auditing principles, procedures and Techniques in accordance with current legal requirements and professional standards.

Unit I:

Auditing: Introduction, Meaning, Objects, Basic Principles and Techniques, Classification of Audit, Audit Planning, Internal Control- Internal Check and Internal Audit, Audit Procedure- Vouching and verification of assets.

Unit II:

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

Unit III:

Special areas of Audit- Special features of Cost Audit, Tax audit and Management audit, Recent trends in auditing, Basic considerations of audit in EDP Environment.

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Unit IV:

Corporate Governance: Conceptual framework of corporate governance, Corporate Governance Reforms, Major Corporate Scandals in India and abroad; Common Governance Problems noticed in various corporate failures.

Unit V:

Corporate Social Responsibility (CSR): Strategic Planning and CSR, Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental aspect of CSR, CSR provision under the Companies Act, 2013, CSR Committees.

COURSE OUTCOME:

- *Identify the steps needed to prepare for an audit*
- *Understand general audit terminology*
- *Plan an audit taking into account concepts of evidence, risk and materiality*
- *Know the steps for performing an audit*
- *Know how to prepare and use working papers, such as checklists*
- *Evaluate internal controls;*
- *Know how to report results of audit*
- *Apply auditing practices to different nature of Concerns*

Suggested Readings:

- Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Co., New Delhi
- Jha, Aruna, Auditing, Taxman
- Tandon, B.N., S. Sudarshanam and S. Sudharabahu, a Handbook of Practical Auditing, S. Chand Co.Ltd., New Delhi
- Ghatalia, S.V., Practical Auditing Aliied Publishers Pvt. Ltd, New Delhi
- Singh, A.K., AND Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Co.
- Alvin Arens and James Loebbecke, Auditing: An Integrated Approach
- Ravinder Kumar And Virender Sharma, Auditing Principles And Practice, PHI Learning Christine A Mallin , Corporate Governance (London Edition). Oxford University Press, New Delhi.
- Bob Tricker, Corporate Governance Principles. Policies And Practice. (London Edition). Oxford University Press, New Delhi.
- The Companies Act, 2013 (Relevant Sections).
- MC Kuchhal, Corporate Laws, Shri Mahaveer Book Depot, (Publishers), (Relevant Chapters).
- Relevant Publications of ICAI On Auditing (CARO).

Note: Latest Edition of books may be used.

Apash Kumar 28/4/22
Ar. W. S. 28/4/22
Ankita Singh 28/4/22
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II. CORE COURSE -CCU-602 T:**(Credits: Theory-05, Tutorial-01)****Marks: 25 (MSE: 20Th. 1Hr + 5Attd. + 75 (ECSE: 2½ Hrs.) =100****Pass Marks (MSE+ ESE:) =40*****Instruction to Question Setter:******Mid Semester Examination (MSE):***

There will be **two** groups of questions in written examinations of 20 marks. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered.

End Semester Examination (ESE):

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type** six questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

FINANCIAL MANAGEMENT**Theory: 75 Lectures; Tutorial:15 Lectures****Objective:**

To familiarize the students with the principles and practices of financial management.

Unit I:

Financial Management: Nature, Scope and Objective, Profit Maximization Vs. Wealth Maximization, Time Value of Money- Compounding and Discounting concept, Risk and Return

Unit II:

Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return Method, Net Present Value (NPV), Internal Rate of Return (IRR).

Unit III:

Cost of Capital and Financing Decisions: Sources of Long-term Financing Estimation of Components, Components of Cost of Capital, Methods of calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital

Capital Structure: Determinants, Theories of Capital Structure (Net Income, Net Operating, MM Hypothesis, Traditional Approach), Determinants of Capital Structure.

Unit IV:

Dividend Decision: Theories for Relevance and Irrelevance of Dividend Decision for corporate valuation, Cash and Stock Dividends, Dividend policies in practice.

Unit V:

Working Capital Decisions: Concept of working capital, Factoring affecting Working Capital, Sources of short-term finance, working capital estimation, Brief Introduction of Cash management, Receivables Management, Inventory Management and payables management

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ANKITA SINGH
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K. SUMIT
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COURSE OUTCOME:

- Understand the concept of fundamental financial management, especially time value of money.
- Apply capital budgeting projects using traditional methods
- Analyse the main ways of raising capital and their respective advantages and disadvantages in different circumstances
- Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting

Suggested Readings:

- Horne, J.C Van and Markovich. Fundamentals Of Financial Management.9th Edition New Delhi Prentice Hall of India.
- Levy H and M. Sarnat, Principles of Financial Management. Engelwood Cliffs, Prentice Hall.
- Johnson,R.W Financial Management .Boston Allyn And Bacon.
- Joy ,O.M . Introduction to Financial Management. Homewood: Irwin.
- Khan And Jain. Financial Management Text Problems. 2nd Edition, Tata Mc Graw Hill New Delhi.
- Pandey I M, Financial Management. Vikas Publications.
- Chandra, P Financial Management-Theory and Practice (Tata Mc Graw Hill).
- Rustagi, R.P. Fundamentals of Financial Management.Taxmann Publication Pvt.Ltd.
- Singh J.K, Financial Management-Text and Problems.2nd Edition Dhanpat Rai And Company, Delhi.
- Singh, Surender and Kaur, Rajeev, Fundamentals of Financial Managements, Book Bank International.

Note: Latest Edition of books may be used.

Handwritten signatures and dates:
K. Kumar, 28/4/22
Gy, 28/4
Ajay, 28/4/22
Ankita Singh, 28/4
K. Sumit, 28/4/2022
V. Kumar, 28/4/22
Raj, 28/4/22
H. S. S., 28/04/2022
G. S. S., 28.4.22

III. COMMERCE SPECIFIC (DSE-601 T):**(Credits: Theory-05, Tutorial-01)****Marks: 25 Assignment + 75 (ESE: 2½ Hrs.) =100****Pass Marks (Ass+ ESE:) =40****Instruction to Question Setter:****End Semester Examination (ESE):**

There will be **three** groups of questions. **Group A is compulsory** and will contain **very short answer type questions** consisting of ten questions of 1 mark each. **Group B will be short answer type six** questions of 5 marks each, out of which any four are to be answered. **Group C will contain descriptive type five** questions of fifteen marks each, out of which any three are to be answered.

FUNDAMENTALS OF INVESTMENT**Theory: 75 Lectures; Tutorial:15 Lectures****Objective:**

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

Unit-I:

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

Unit- II:

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

Unit- III:

Approaches to Equity Analysis: Introduction to Fundamental Analysis, Technical Analysis.

Unit- IV:

Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return. (b) Mutual Funds. (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Unit- V:

Investor Protection – Role of SEBI and stock exchanges in investors protection; Investor Grievances and their redressal system, insider trading, investors, awareness and activism.

COURSE OUTCOME:

- Understand different investment alternatives in the market
- Understand how securities are traded in the market
- Be able to Analyse and price different securities
- Be able to manage a portfolio
- Understand basics in derivatives

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A. Kumar
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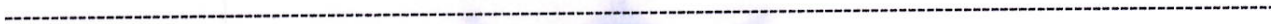
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Suggested Readings:

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

Note: Latest Edition of books may be used.



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- W. Kumar / 28.4.22
- Arjun / 28/4/22
- Arka Singh / 28/4
- K. Sumit / 28/4/2022
- Mahar / 28/4/22
- Pray / 28/04
- Harsh / 28/04/2022
- Coast / 28.4.22
- Akash Kumar / 28/4/22

IV. COMMERCE SPECIFIC (CCU-601 D):

(Credits: -06)

Guidelines to Examiners for

End Semester Examination (ESE):

Evaluation of project dissertation work may be as per the following guidelines:

Project model (if any) and the Project record notebook = 75 marks

Project presentation and viva-voce = 25 marks

Overall project dissertation may be evaluated under the following heads:

- Motivation for the choice of topic
- Project dissertation design
- Methodology and Content depth
- Results and Discussion
- Future Scope & References
- Presentation style
- Viva-voce

PROJECT WORK

Student alone or in a group of not more than five, shall undertake one Project Dissertation approved by the Subject Teacher/H.O.D. of the Department/College concerned. The progress of the Project Dissertation shall be monitored by the faculty members at regular intervals.

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Manu
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Prabha
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AKASH KUMAR
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K. SUMIT
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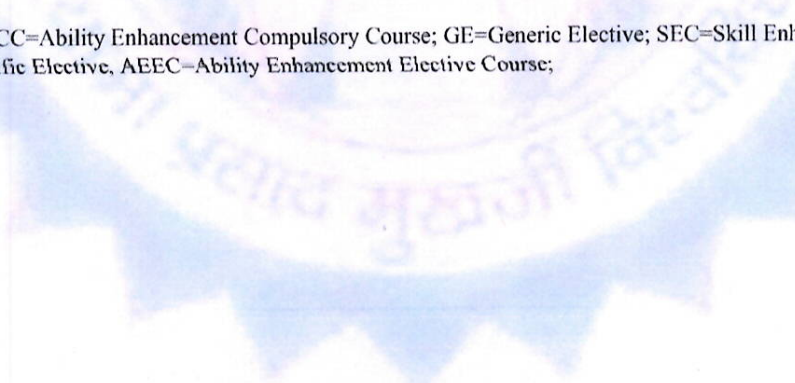
Distribution of Credits Semester wise for Undergraduate Honours Courses

Table B-1: UG (B.A./ B.Sc./B.Com. /B.Voc Hons. Programme)

Semester wise distribution of 140 Credits

| | CCU | AEC | GEC-A | GEC-B | SEC | DSE | Total credits |
|--------------|-----|-----|-------|-------|-----|-----|---------------|
| Semester I | 12 | 02 | 06 | | | | 20 |
| Semester II | 12 | 02 | 06 | | | | 20 |
| Semester III | 18 | | | 06 | 02 | | 26 |
| Semester IV | 18 | | | 06 | 02 | | 26 |
| Semester V | 12 | | | | | 12 | 24 |
| Semester VI | 12 | | | | | 12 | 24 |
| | 84 | 04 | 12 | 12 | 04 | 24 | 140 |

CC=Core Course; AECC=Ability Enhancement Compulsory Course; GE=Generic Elective; SEC=Skill Enhancement Course; DSE=Discipline Specific Elective. AEEC=Ability Enhancement Elective Course;



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 K. Sumit 28/4/22
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