



Bachelor of Commerce (Honours) Accounting under CBCS

PATNA UNIVERSITY, PATNA

Programme Code:

Programme Outcomes

At the completion of the programme, students will attain the ability to:

PO1: Gain a thorough fundamental knowledge of Commerce.

PO2: Apply proficiency in competitive exams like CA, CS, CMA and other areas.

PO3: Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option.

PO4: Develop numerical ability and conceptual understanding of business regulatory framework.

PO5: Attain knowledge of various disciplines of commerce, business, accounting, finance, auditing, etc, with inculcation of right kind of attitude to work efficiently, the students have ample of avenues for higher studies as well as to efficiently work in ever dynamic business environment.

Programme Specific Outcomes

At the completion of the programme, students will attain the ability to:

PSO1: Demonstrate an understanding of accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO2: Demonstrate the diverse knowledge of business laws, corporate laws, various tax issues, financial management and their applicability in finance, business and audit.

PSO3: Understand the application of mathematical and statistical tools in commerce, business and industry.

PSO4: Demonstrate the progress learning of various tax issues and tax reforms related to Individuals and Businesses.

PSO5: Demonstrate an understanding of financial management and fundamentals of investment and their applicability in business.

PSO6: Familiarity with e-commerce application in modern day business and computer applications in business management and risk bearing attitude & enterprising skill

Course Structure

Semester-I

Sl.No.	Name ofCourse	Type ofCourse	L-T-P	Credit	Marks
1.	Financial Accounting	CC-1	6-1-0	6	100
2.	Business Organization and Management	CC-2	6-1-0	6	100
3.	English Communication /MIL	AECC-1	2-1-0	2	100
4.	GenericElective-1	GE-1	6-1-0	6	100
					TotalCredit- 20

Semester-II

Sl.No.	Name of Course	Type of Course	L-T-P	Credit	Marks
1.	Business Law	CC-3	6-1-0	6	100
2.	Business Mathematics &Statistics	CC-4	6-1-0	6	100
3.	Environmental Science	AECC-2	2-1-0	2	100
4.	GenericElective-2	GE-2	6-1-0	6	100
					TotalCredit-20

Semester-III

Sl.No.	Name ofCourse	Type ofCourse	L-T-P	Credit	Marks
1.	Company Law	CC-5	6-1-0	6	100
2.	Income Tax Law &Accounting	CC-6	6-1-0	6	100
3.	Marketing Management	CC-7	6-1-0	6	100
4.	SkillEnhancementCourse-1	SEC-1	2-1-0	2	100
5.	GenericElective-3	GE-3	6-1-0	6	100
					TotalCredit-26

Semester-IV

Sl.No.	Name of Course	Type of Course	L-T-P	Credit	Marks
1.	Corporate Accounting	CC-8	6-1-0	6	100
2.	Cost Accounting	CC-9	6-1-0	6	100
3.	Human Resource Management	CC-10	6-1-0	6	100
4.	Skill Enhancement Course-2	SEC-2	2-1-0	2	100
5.	Generic Elective-4	GE-4	6-1-0	6	100
Total Credit-26					

Semester-V

Sl.No.	Name of Course	Type of Course	L-T-P	Credit	Marks
1.	Management Accounting	CC-11	6-1-0	6	100
2.	Goods & Service Tax	CC-12	6-1-0	6	100
3.	Discipline Specific Elective-1	DSE-1	6-1-0	6	100
4.	Discipline Specific Elective-2	DSE-2	6-1-0	6	100
Total Credit-24					

Semester-VI

Sl.No.	Name of Course	Type of Course	L-T-P	Credit	Marks
1.	Audit & Corporate Governance	CC-13	6-1-0	6	100
2.	Financial Management	CC-14	6-1-0	6	100
3.	Discipline Specific Elective-3	DSE-3	6-1-0	6	100
4.	Discipline Specific Elective-4 (Project/Dissertation)	DSE-4	0-0-6	6	100
Total Credit-24					

Total Credits-140***L/T/P: number of classes per week**

Discipline Specific Elective Course (DSE):

Course name	L-T-P

Generic Elective (GE):

For Commerce Students		For Other Students	
Course name	L-T-P	Course name	L-T-P

Skill Enhancement courses (SEC):

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SEMESTER – I

CC1: Financial Accounting (Accountancy)

Course Outcomes

After the completion of the course, the students will be able to:

- CO1:** acquire the conceptual knowledge of Financial Accounting.
CC2: Develop the skill of preparing the Accounts of different organizations.
CC3: Analyse the quantitative and qualitative aspects of Financial information.

CC1: Financial Accounting (Accountancy) (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction a) Meaning characteristics and scope of Accounting, Functions advantages and limitation of accounting. Branches of accounting. b) Basic concepts and conventions of accounting. c) Financial accounting standards including salient features of First-Time Adoption of Indian Accounting Standards. International Financial Reporting Standards(IFRS). Need & Procedures.	05
2	Business Income a) Definition, nature and accounting concept of Depreciation. Factors in the measurement of depreciation. Methods of charging depreciation-SLM, DBM, Annuity, S.F. Ins Policy method. Disposal of depreciable assets-change of method. b) Accounting for non-profitable organization preparation of Receipts & Payments A/c, Income & Expenditure A/C and Balance Sheet. c) Single Entry System, Computation of Profit under single entry system. Conversion of Single entry into Double Entry System.	10
3	Accounting or Hire Purchase, Installment and Royalty a) Hire purchase system-Concept- Concept Transaction, Journal Ledger accounts in the Books of Hire Vendor and Hire purchase including Default and repossession. b) Installment payment System-Concept Transaction Journal Ledger, accounts in the Books of Credit purchase & Seller. c) Royalty Concept Journal, Ledger, accounts in the Books of Lessor and Lessee.	15
4	Accounting for Inland Branches/Departments a) Concept of Branch System, different Type of Branches, accounting aspect of Dependent and Independent Branches. Stock & Debtor System, Final accounts System and whole sale Basis System. b) Departmental Accounts: Concept Departmental System Preparation of Final Accounts of Department including Adjustments & various methods.	10

5	Accounting for Dissolution of Partnership Firm and Insolvency Concept of Dissolution of Firm, Distinction between dissolution of partnership & Dissolution of Firm. Accounting of Dissolution of the partnership firm including Insolvency of partners, Sale to a company and piecemeal distribution. Concept of Insolvency of an Individual. Process of Declaration of insolvency defined under Law. Preparation of statement of Affairs and Deficiency accounts including revised statement of Affairs.	20
	TOTAL	60

Suggested Readings:

1. Shukla MC: Advance Accountancy Part I
2. Batlibio J.R.: Double Entry System
3. Shukla SM: Financial Accounting
4. Gupta R.L. Advance Accountancy Part I
5. Maheshwari: Financial Accountancy
6. Hanif & Mukherjee: do

CC2: Business Organisation and Management

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** Provide Basic knowledge of organization and its management in order to manage the enterprise effectively.
- CO2:** have awareness of the global environment in which business operate.
- CO3:** Learn critical thinking and problem solving skills to provide Leadership in the organisation.

CC2: Business Organisation and Management (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Business: Concept, Meaning, features, stages of development of business and its importance classification of Business Activities. Meaning features, importance,	07

	objectives of Business Organisation, its types & kinds, Difference between Trade, Industry & Commerce.	
2	Promotion of Business Consideration in establishing a New Business, Qualities of a successful Businessman. Forms of Business Organisation: Sole proprietorship, Partnership, J.S. Companies, Cooperatives and their characteristics, relative merits & demerits, Distinction between private and public company concept of one person company.	10
3	Plant location: Concept, Meaning, Importance, Factors affecting plant location, size of a Business unit: criteria for measuring the size, factors affection the size, optimum size and factors determining the optimum size.	08
4	Business Combination: Meaning, characteristics objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits & Demerits.	15
5	Management & Principles of Management Definition, objective, Importance, Nature Art and Science of Management, Scope, Functions of Management. Meaning and evolution of Scientific Management and Taylors Principle of Scientific Mgt.	20
	TOTAL	60

Suggested Readings :

1. Bhushan Y.K. :Business Organisation & Mgt.
2. Sarlekar: -do-
3. Verma Y P : -do-
4. Shukla MC : -do-
5. Pagare Dinkar: - do-
6. Gupta CB : -do-

SEMESTER- II

CC3: Business Law

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** impart basic knowledge of the important business legislations along with relevant case Laws and will help them in managing the business either as an entrepreneur or an Executive.

- CO2:** understand the relevance of business law and the role of law in an economic, political and social context.
- CO3:** gain knowledge of the legal environment in which a consumer and business operates and to provide them with knowledge of legal principles.

CC3: Business Law (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	The Indian Contract Act 1872: General Principle a) Contract-meaning, characteristics, kinds. b) Essentials of a valid contract-Offer, acceptance consideration, contractual capacity, free consent legality of objects. c) void and voidable agreements d) Discharge of a contract-modes of discharge, breach and remedies against breach of contract. e) contingent & Quasi Contract.	12
2	The Indian Contract Act 1872: Specific Contract a) Contract of Indemnity & Guarantee b) Contract of Bailment c) Contract of Agency	08
3	The sale of Goods Act 1930 a) Contract of sale, meaning, Difference between sale and agreement to sell. b) Conditions & Warrantees c) Performance of contract of sale d) Transfer of ownership in goods e) Unpaid Seller-meaning, rights of an unpaid seller against the goods and the buyer.	10
4	The Negotiable Instruments Act 1881 a) Meaning, characteristics, Types of N. Instruments promissory note, Bills of Exchange, Cheque b) Holder and Holder in due course, Privileges of holder in due course. c) Negotiation: Types of Endorsements d) Crossing: General and specific e) Dishonour of cheque, consequence and remedies. f) Payment in Due course.	15

5	Partnership Laws & Arbitration Act (A) Partnership Act 1932 a) Definition, Nature and Characteristics of Partnership. b) Registration of a partnership Firm. c) Rights, duties and Liabilities of Partners d) Mode of Dissolution of Partnership (B) The Limited Liability Partnership Act 2008 a) Salient Features of LLP b) Distinction between LLP and Partnership LLP and Company. c) LLP agreement d) Partners and Designated partners. e) Incorporation Document and Registration. f) Partners and their Relationship (C) Arbitration Act Meaning, Arbitration agreement, Advantages and Disadvantages of Arbitration; who and what can be referred to arbitration, Arbitration Tribunal Award, Appeals.	15
	TOTAL	60

Suggested Readings :

1. Kapoor N.D.: Elements of Mercantile Law
2. Kuchhal MC: Business Law
3. Varshney PN: Business Law
4. Sen & Gupta: Mercantile Law
5. Gogana: Business Law

CC4: BUSINESS MATHEMATICS AND STATISTICS

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** Acquire basic knowledge of mathematics and its application in the field of commerce and industry.
- CO2:** Acquaint with wide rang applications of statistical tools and techniques in commerce, economics and management to solve practical problems.
- CO3:** Recognise the importance and value of mathematics and statistical thinking and approach to problem solving with understanding to statistical data and descriptive statistics.

CC4: BUSINESS MATHEMATICS AND STATISTICS (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Matrices & Determinants: Algebra of Matrices- Matrix operation- Business Applications. Expansion of Determinants and its properties. Minor and cofactors, Adjoint and inverse of square matrix. Solution of system of linear equations (having- unique solution and involving not more than three variables) by using matrix inversion method and by Cramer's rule.	15

2	Calculus: Mathematical functions:- Linear, Quadratic Polynomial, Exponential and logarithmic functions (Trigonometric function to be excluded) concept of limits and continuity of a function.	15
3	Concept and rules of differentiation. Increasing and decreasing function. Maxima and minima in case of variables involving first and second order derivative. Application of differentiation to marginal analysis.	10
4	Mathematics of Finance: Rates of Interest: Nominal and effective rate of interests their interrelationship in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities like ordinary due, deferred, continuous, perpetual and their future and present values using different types of rates of interests. Depreciation of assets (General annuities to be excluded).	10
5	(a) A Brief Introduction to Linear Programming (b) Applied Statistics :Introduction , Correlation , Regression Analysis, Index Numbers and Time- Series Analysis.	10
	TOTAL	60

Suggested Readings :

1. Anthony, M. and Biggs N., *Mathematics for Economics and finance*, Cambridge University Press.
2. Prasad, Bindha and Mittal P.K. *Fundamentals of Business Molarities*, Haran and Publications.
3. Mizrahi and John Sulliva. *Mathematics for Business and Social Sciences*, Wiley and Sons.
4. Budnie, P. (2017). *Applied Mathematics*, McGraw Hill Publishing Co.
5. Vohra N.D. (2017). *Business Mathematics and Statistics*, McGraw Hill Education (India Pvt.Ltd.)
6. Thukral J.K., *Mathematics for Business Studies*, Mayur Publications.
7. Singh J.K. (2015). *Business Mathematics*, Himalaya Publishing House.

Note : Latest edition of text books may be used.

SEMESTER – III

CC5 :Company Law

Course Outcomes

After the completion of the course, the student will be able to:

CO1:Understand the concept of Company as a form of Business organization & Acquaint with the legal norms relating to Companies.

CO2:Understand the characteristics and types of Companies, illustrating the duties and responsibilities of director as per compliances under Company’s Act, 2013.

CO3: Acquire knowledge of company meetings, internal & external affairs of management and provisions related to payments of Dividend & Books of Accounts

CC5: Company Law (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction to the Companies Act 1956 and 2013: Definition of Company, its nature and kinds-Formation of Company and its stages. Company documents, Memorandum of Association, Article of Association and Prospectus. Alteration of memorandum and Article of Association, Doctrine of constructive notice and doctrine of indoor Management.	15
2	Share Capital- Definition of share, shares and stock Types of shares, Types of share capital, Issue of Shares at premium and discount. Right issue, Issue of Bonus shares, Share Certificate, Share Warrant.	10
3	Members, Shareholders and Board of Directors: Meaning of member and share holders, Distinguish between member and Shareholders. Methods of becoming a member. Rights and Liabilities of Members, Termination of membership. Board of Directors and their Right, Duties and Liabilities.	10
4	Meetings and Resolutions- Meaning of meeting, Types of meeting, Board Meeting, Shareholders Meeting- Statutory meeting, Annual General Meeting, Extra Ordinary General Meeting, Class Meeting. Types of Resolutions.	10
5	Winding up of a Company- Meaning, Modes of Winding up. Appointment of official liquidator. Powers and Duties of liquidator.	15
	TOTAL	60

Suggested Readings :

1. PPS Gogna- Company Law, S. Chand Publication.
2. Kiran Gupta- Introduction to Company Law.
3. Anil Kumar- Company Law
4. Avtar Singh- Introduction to Company Law.
5. N.D. Kapoor-Mercantile Law, S.Chand Publication.

CC6: INCOME TAX LAW AND ACCOUNTS

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** Know the basic concept of Income Tax and acquaint with the principles and provisions of Income-tax Act, 1961 as well as exemptions of Income under section 10 and deductions of Income and expenditures under section 80.
- CO2:** Understand the provisions and procedure to compute taxable income under all five heads of income i.e. income from salaries, income from house property, profits & gains from business & profession, income from capital gains and other sources.
- CO3:** Develop practical skill and knowledge of the computation of tax liability of an Individual and Partnerships Firm with the procedure of Income tax assessment and e-filing.

CC6 : INCOME TAX LAW AND ACCOUNTS**(Theory: 6 credits)**

Unit	Topics to be covered	No. of Lectures
1	Basic Concept: Income, person, assessee, assessment year, previous year, gross total income, total income, Permanent Account Number (PAN). Residential status: scope of total income on the basis of residential status & tax liability of an Individual.	10
2	Exempted income under section 10. Computation of income under different heads: Salaries. Income from house property.	15
3	Profits and gains of business or profession, capital gains, income from other sources.	15
4	Total income and tax computation, deductions from gross total income, rebates and reliefs, computation of total income of an individual.	10
5	Tax liability of individual and Partnership Firms. Brief introduction to e-filing.	10
	TOTAL	60

Suggested Readings :

1. Singhania, Vinod K. and Singhania Monica, *Students Guide Income Tax*, University Edition, Taxmann Publication Pvt. Ltd., New Delhi
2. Ahuja , Girish and Gupta Ravi, *Systematic approach to income Tax*, Bharat Law house, Delhi.
3. Mehrotra, H. C. & Goyal, S. P. – Sahitya Bhawan Publication Ltd., Agra.

Journal:

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

Software :

1. Singhania Vinod K., e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd., New Delhi.
2. 'Excel Utility' available at the website (incometaxindiaefiling.gov.in).

Course Outcomes**After the completion of the course, the student will be able to:**

- CO1:** acquaint with the concept of marketing and its functions in the present context.
CO2: gain knowledge about marketing strategies.
CO3: know the different concepts of marketing information system and consumer behaviour.

CC7: Marketing Management

(Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Fundamentals of Marketing: Meaning, Concept, Importance, Functions of Marketing. Marketing and Selling, Modern Marketing Concept, Relationship Marketing.	10
2	Market Segmentation: Meaning, Objectives and Importance of Market Segmentation. Basis of Market Segmentation, Marketing Strategy-Segmentation, Targeting and Positioning.	12
3	Marketing Mix: Meaning, Elements of Marketing mix Product, Price, Promotion and Place. New Product Development Process. Reasons for failure of new product development.	16
4	Marketing Environment: Meaning, Importance of Marketing Environment. Micro and Macro Environment and their types. Methods of Sales forecasting.	12
5	Marketing Information System: Meaning, Concept and importance. Types and Components of Marketing information system. Consumer behaviour, factors influencing consumer behavior, Buying Decision Process.	10
	TOTAL	60

Suggested Readings :

1. Philip Kotler-Marketing Management
2. RSN Pillai- Modern Marketing, Chand Publication, N.Delhi.
3. Ramaswami- Marketing Management-Mc. Graw Hill
4. C.N. Sontakki- Marketing Management- Kalyani Publication
5. Arun Kumar Marketing Management-Vikas Publication.
& N. Minakshi-

SEMESTER – IV

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** Acquaint with corporate accounting procedures and to understand the accounting patterns of various companies.
- CO2:** Develop awareness with the provisions of Companies Act, IND-AS and IFRS.
- CO6:** Enhance the skill of accounting treatment for merger and acquisition of companies.

CC8: CORPORATE ACCOUNTING (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Accounting for share Capital and Debentures Issue, Forfeiture and reissue of forfeited shares, Redemption of preference shares and Debentures.	10
2	Final Account: Preparation of Profit and Loss Account and Balance Sheet of corporate entities. Liquidation of Company (Voluntary Liquidation only) Accounts of Insurance Companies.	15
3	Valuation of goodwill and valuation of shares: Concepts and Calculation – simple problem only. Banking Companies: Final Accounts.	15
4	(a) Amalgamation and Internal Reconstruction of Companies, Concepts and Accounting treatment as per Accounting Standard :14 (ICAI) (Excluding intercompany holdings) Internal Reconstruction: Concept and Accounting treatment excluding scheme of reconstruction.	14
5	Accounts of Holding and Subsidiary Companies, Preparation of Consolidated balance sheet with one subsidiary Company. Introduction to IFRS.	06
	TOTAL	60

Suggested Readings :

1. Maheshwari S.N. (2018). *Corporate Accounting*, Vikas Publishing House, NewDelhi.
2. Maheshwari S.K. (2018). *Corporate Accounting*, Vikas Publishing House, NewDelhi.
3. Monga J.R., *Corporate Accounting*, Mayur Paper Books, NewDelhi.
4. Jain S.P., *Corporate Accounting*, Kalyani Publishers, NewDelhi.
5. Narang K.L., *Corporate Accounting*, Kalyani Publishers, NewDelhi.
6. Shukla S.M. (2018). *Specialised Accounting*, Sahitya Publishing, Agra.
7. Mukherjee and Hanif (2017). *Corporate Accounting*, Tata McGraw Hill, NewDelhi.

Note : Latest edition of text books may be used.

Software :

1. Singhania Vinod K., e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd., New Delhi.
2. 'Excel Utility' available at Income Tax Indiae-filing.gov.in.

Note : Latest edition of text books may be used.

CC9: COST ACCOUNTING

Course Outcomes

After the completion of the course, the student will have to:

- CO1:** develop an understanding for basis of distinction between financial accounting, cost accounting and management accounting.
- CO2:** elaborate understanding in respect to all elements of cost and gain knowledge of cost accounting system as well as acquaint with the measures of cost control.
- CO3:** acquire the pragmatic approach to the methods of costing like- unit costing, job costing, contract costing, process costing and service costing.

CC9: COST ACCOUNTING		
(Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction : Meaning, objectives and advantages of cost accounting, Difference between Financial, Cost and Management Accounting and Cost concepts and classifications, Role of a cost accountant in an organization, Importance of CMA as a career.	05
2	Elements of cost : (a) Materials : Material / inventory Control – Concept and techniques, Accounting and Control of purchases, Storage and issue Of materials. Methods of pricing of Materials issues–FIFO,LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses. (b) Labour : Accounting and Control of Labour cost, time – keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.	15
3	Overhead : Classification, allocation appointment and absorption of overhead. Under and over absorption, capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, (ABC) - Activity Based Cost allocation.	15
4	Methods of costing, Unit costing, Job costing, Contract costing.	15
5	Methods of Process costing (process losses, valuation of work in progress, joint and by products), Service costing (only transport). Accounting Systems, Integral and non-integral systems.	10
	TOTAL	60

Suggested Readings :

1. Jain, S.P., Narang K.L. (2016). *Cost Accounting*. Principles and Practise, PHIL earning.
2. Arora M.N. (2018). *Cost Accounting*. Principles and Practice, Vikash Publishing House, New Delhi.
3. Maheshwari, S.N. and Mittal S.N. *Cost Accounting*, Theory and Problems, Shri Mahavir Book Depo, New Delhi.
4. Tulsian, P.C. (2018). *Cost Accounting*, S. Chand and Company, NewDelhi.
5. Agarwal, M.C. (2018). *Cost Accounting*, Sahitya Bhawan Publication, Agra
6. Charles T.H. (2018). Horngron, Srikant M. Datar, Madhav V. Rajan. *Cost Accounting*, A Managerial Emphasis, Pearson Education, NewDelhi.

Note : Latest edition of text books may be used.

CC10: HUMAN RESOURCE MANAGEMENT

Course Outcomes

After the completion of the course, the student will be able to:

CO1: understand the importance of human resources and their effective management in organizations as well as utilise the knowledge to gain competitive advantage through people.

CO2: analyse the current theory and practice of recruitment and selection as well as realizing the importance of performance management system in enhancing employee performance.

CO3: recommend action based on results of the compensation analysis and design compensation schemes that are cost effective and increase productivity of the workforce.

CC10: HUMAN RESOURCE MANAGEMENT (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction: Concept, Nature, Functions, Importance and Scope of HRM; Functions and Qualities of a successful HR Manager; Human Resource Policies – Need, Sources, Process, Types and Contents; A conceptual Framework of HR Planning; Job-Analysis; Job description and Job specification.	10
2	Recruitment, Selection and Training: Recruitment - Meaning and Sources of Recruitment. Selection – Process, Recruitment Vs. Selection, Common mistake in Group Discussion and Interview. Placement and Induction – Conceptual Framework, Job Change, Transfer and Promotion. Training – Meaning, Need, Importance and Method (on the job training and off the job training).	15
3	Executive Development and Remuneration: Executive Development Programme – Meaning, Significance, Contents and Methods; Performance Appraisal-Concept, Need, Objectives, Methods of Performance Appraisal; Job Evaluation – Conceptual Framework Methods of Remuneration: An Elementary Knowledge of Methods of wage payment and Fringe Benefits.	12
4	Maintenance of Employees and Grievance Management: Maintenance: Employee Health and Safety; Employee Welfare; Employer and Employee Relations – An overview. Grievance: Handling and Redressal; Grievance Procedure; Management of Employees Grievance Industrial Disputes: Causes and Settlement Machinery.	12
5	Morale and Discipline: Morale – Meaning, Factors Affecting, Methods of Measurement, Suggestive for Improving morale.	11

	Discipline – Need, Causes of Indiscipline, Suggestions for Effective Discipline, Procedure for Disciplinary Action. HR Audit – A Conceptual Framework of Human Resource Audit.	
	TOTAL	60

Suggested Readings :

1. Human Resource Management: Text and Cases – VSP Rao, Excel Books
2. Human Resource Management: Text and Cases – K. Ashwatappa – TMM
3. Human Resource Management: Cary Dessler – Pearson Publication
4. Human Resource Management: Cyrithia Fisher, Shaw – Wiley Biztantra
5. Human Resource Management: C. B. Gupta – Sultan Chand
6. Human Resource Management: Rosy & Joshi – Kalyani Publisher
7. Human Resource Management and Organisation Behaviour: PKS Menon – Himalaya Publishing
8. Personnel Management: C. B. Memoria – Himalaya Publishing
9. Human Resource Management: Seema Sanghi – Vikas
10. Human Resource Management: S. S. Khanka – S. Chand

SEMESTER – V

CC11: MANAGEMENT ACCOUNTING

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** familiarize with basic management accounting concept and their application in managerial decision making.
- CO2:** develop professional competence and skill in application of accounting information for making managerial decisions.
- CO3:** acquire thorough knowledge on the management accounting techniques in business decision making.

CC11: MANAGEMENT ACCOUNTING(Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Management Accounting – Definition - Objectives and functions – Advantages and limitations – Distinction between Financial Accounting and Management Accounting – Meaning of Financial statements - Tools of Financial Statement Analysis – Comparative Financial Statements – Common Size Financial Statements – Trend Percentages.	12
2	Ratio Analysis: Meaning - Definition – Significance - Limitations – Classification – Liquidity Ratios (Short Term Solvency Ratios) and Long term Solvency Ratios, Concept of ratio, Uses of Ratio – Turnover and Profitability Ratios.	12

3	Fund Flow Analysis: Meaning - Definition – .Uses of Fund Flow Statement – Limitations of Fund Flow Statement – Preparation of Fund Flow Statement. Cash flow Analysis: Meaning - Definition – .Uses of Cash Flow Statement – Limitations of Cash Flow statement –Distinction between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement (AS - 3).	12
4	Marginal costing: Definition – Advantages and Limitation – Marginal Cost Equations - Contribution - Cost-Volume-Profit Analysis – P/V Ratio – BEP – Margin of Safety, Application of Marginal Costing Techniques Cost Control: Key factor - Make or Buy decision.	12
5	Budget and Budgetary Control: Definition – Objectives – Uses and Limitations – Preparation of Materials Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting. Standard Costing: Definition – Features – Advantages – Limitation – Analysis of Variances – Materials Variance – Labour Variance.	12
	TOTAL	60

Suggested Readings :

1. T.S. Reddy & Hari Prasad Reddy – Management Accounting – Margham Publications.
2. Murthy A and Gurusamy S – Management Accounting :Theory and Practice - Vijay Nicole Imprints Private Limited
3. Manmohan & Goyal – Management Accounting – Saithya Bhavan, Agra.
4. R.S. Pillai & Bhagavathi – Management Accounting – S. Chand & Co. Ltd, New Delhi.
5. S.N. Maheswarin – Management Accounting – Sultan Chand & Sons, New Delhi.

CC12: GOODS AND SERVICES TAX (GST)

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** Understand with the basic concept of goods and services tax (GST), and aware with the constitutional Provisions for implementation of GST in India.
- CO2:** Develop the insight for claiming refund under GST as well as highlighting upon CGST and SGST with the knowledge for levying taxes.
- CO3:** Compute the tax liability of Business & Professional firm under GST.

CC12: GOODS AND SERVICES TAX (GST) (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction :	05

	Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods ;Major defects in the structure of indirect tax esprior to GST,	
2	GST Structure: Rationale for GST; structure of GST(SGST,CGST,UTGST&IGST); GST council, GST Network, State compensation Mechanism, Registration.	10
3	Levy and collection of GST Taxable event-“supply” of goods and services; place of supply; within state, interstate, import and export; time of supply.	06
4	Valuation for GST: valuation rules, exemption from GST; small supplies and composition scheme; classification of goods and services: composite and mixed supplies.	14
5	Input Tax Credit Eligible and ineligible input tax credit; apportionments of credit and blocked credits; tax credit in respect of capital goods; recovery of excess tax credit; availability of tax credit in special circumstances; transfer of input. Credit (Input Service Distribution) payment of taxes; refund; doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work .	25
	TOTAL	60

Suggested Readings :

1. The goods and services Tax (Compensation to stats),2017
2. The Union Territory Goods and service Tax,2017

Note: In case of any subsequent notification/ amendments regarding GST by the government, the syllabus would be updated accordingly.

SEMESTER – VI

CC13: Audit and Corporate Governance

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements with professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.
- CO2:** understand the principles & practice of auditing and to have an insight to elaborate procedure for audit of limited companies. Gain the knowledge of special areas of audit and the duties and responsibilities of auditors.

CO3: understand the conceptual framework of corporate governance.

CC13: Audit and Corporate Governance (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction of Auditing Introduction, Meaning, Objectives, Principles and Techniques, Classification of Audit, Audit Planning, Internal Control-Internal Check and Internal Audit, Audit Procedure-Vouching and verification of Assets stabilities.	10
2	Audit of Companies Audit of limited companies; Company Auditor-Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of Companies auditor, Auditors Report-Contents & Types. Liabilities of statutory Auditors under the companies Act 2013	10
3	Special Audit Special features of cost audit, Tax audit, Social Audit and Management Audit. Special features of Audit of departmental undertaking statutory corporations, Government Companies, Banks. Audit of Insurance Companies and non-profit companies.	10
4	Corporate Governance Conceptual framework of corporate Governance-Issues need, code, transparency & disclosure; Theories & Models, Broad Committees. Role of auditor, Corporate Governance Reforms. Major Corporate Scandals in India & Abroad. Common Governance problems Noticed in various corporate failures.	12
5	Business Ethics & Corporate Social Responsibility(CSR) Morality and ethics, business values and ethics, approaches and practices of business ethics, Corporate ethics, ethics program, codes of ethics, ethics committee. Ethical Behaviour: Concepts & Advantages; Rating Agencies, Green Governance. Concept of CSR, Corporate Philanthropy, Strategic Planning & Corporate Social Responsibility; Relationship of CSR with Corporate sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the companies Act 2013; CSR Committee; CSR Models, Codes and Standards on CSR.	18
	TOTAL	60

Suggested Readings :

1. Gupta Kamal: Contemporary Auditing, TATA Mc Graw, N. Delhi
2. Tandon, B.N.: Principles of Auditing, S. Chand & Comp, N. Delhi
3. Parsare Dinkar: Principles & Practices of Auditing, Sultan Chand, N. Delhi
4. Ghose B.N.: Business Ethics and Corporate Governance, Mc Graw Hill Education.
5. Mandal S.K.: Ethics in Business and Corporate Governance Mc Graw Hill Education.
6. Sharma J.P. Corporate Governance, Business Ethics and CSR
7. BalasubraManian.N: A casebook on Corporate Governance and Stewardship, Mc Graw Hill Education.

CC14: FINANCIAL MANAGEMENT

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** acquaint with the basics of financial management and its techniques as well as their applications in decision making and control with reference to sources of finance.
- CO2:** gain knowledge about capital structure and its theories as well as dividend policies and various dividend models.
- CO3:** understand working capital management and long term fund management in taking liquidity and investment decision.

CC14: FINANCIAL MANAGEMENT (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Nature of Financial Management: Finance and related disciplines; Scope of Financial Management ; Profit Maximization, Wealth Maximization – Traditional and Modern, Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return.	10
2	Capital Structures: Approaches to Capital Structures Theories – Net Income approach, Net Operating Income approach, Modigliani Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade Off Theory.	10
3	Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.	10
4	Leverage Analysis: Operating and Financial Leverage; EBIT – EPS analysis; Combined leverage.	10
5	Working Capital Management: Management of Cash – Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management Inventory Management (very briefly) – ABC analysis; Minimum Level; Maximum level; Re-order level; Safety stock; EOQ, Determination of Working Capital.	20
TOTAL		60

Suggested Readings :

1. Khan, M. Y. and Jain, P. K., Financial Management Text Problems and Cases, 4th Edition, Tata Mcgraw Hill Publishing Co. Ltd.
2. Kishore, Ravi M., Financial Management, 6th Edition, Taxmann.
3. Srinivasan, N. P., Murugan, M. Sakthivel (2011). A text book on Financial Management, Vrinda Publication (P) Ltd.
4. Chandra Prasanna (2010). Financial Management, Tata Mcgraw Hill Education Pvt. Ltd.
5. Pandey, I. M. (2006). Financial Management: Theory and Practices, Vikas Publishing House.

6. Gurusamy, S. (2009). Indian Financial System, Tata Mcgraw Hill Education Pvt. Ltd.

SEMESTER – I

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:**
- CO2:**
- CO3:**
- CO4:**

GE1 (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1		
2		
3		
4		
	TOTAL	

Suggested Readings :

SEMESTER – II

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:**
- CO2:**
- CO3:**
- CO4:**

<u>GE2</u>		
(Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1		
2		
3		
4		
	TOTAL	

SEMESTER – III

Course Outcomes

After the completion of the course, the student will be able to:

CO1:

CO2:

CO3:

CO4:

<u>GE3</u>		
(Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1		
2		
3		
4		
	TOTAL	

Suggested Readings :

SEMESTER – IV

Course Outcomes

After the completion of the course, the student will be able to:

CO1:

CO2:

CO3:

CO4:

<u>GE4</u>
(Theory: 6 credits)

Unit	Topics to be covered	No. of Lectures
1		
2		
3		
4		
	TOTAL	

Suggested Readings :

Discipline Specific Elective (DSE)

**BACHELOR OF COMMERCE (B. COM.)
SYLLABUS UNDER CBCS**

**PAPER – DSE 1
Course Outcomes**

After the completion of the course, the student will be able to:

- CO1:** *understand the significance of communication particularly in the field of sales and its executions, claims and adjustments.*
- CO2:** *develop skill with forms of communication and its practical application in management.*
- CO3:** *acquire knowledge for conduct of meeting and writing various report with its techniques.*

DSE1:BUSINESS COMMUNICATION

(Theory: 6 credits)

Unit	Topics to be covered	No. of Lectures
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1	Introduction to Business Communication, Characteristics of Effective Organizational Communication, Basic Forms of Communication, Process of Communication, Principles of Effective Business Communication, 7 C's.	10
2	Barriers to Communication, Facilitators to Communication, Effective Listening, Perception & Reality, Role of Opinion, Attitudes & Beliefs, , Mal-functions of communication, Business Etiquettes.	10
3	Channels of Communications- Formal, Informal, Rumour and informal communication Networks, Group Discussion, Paper Presentation, Speech, Debate, Quiz, Electronic Presentation.	10
4	Forms of Business Communication, Written Communication, Oral Communication, Non verbal Communication, Technology of Business Communication, Peculiarities of Communication in Indian Organizations, Conflict Management.	15
5	Conduct of Meeting- Agenda, Notice, Notes, Minutes, Office Memorandum, Office Orders, Press Release, Business Letter Writing-Need, functions & Kinds, Layout of letter writing, Types of letter writing, Report writing- Problems, Organization and techniques of writing.	15
	TOTAL	60

Suggested Readings :

1. N.S. Raghunathan & B. Santhanam, Business Communication, Margham Publications
2. Rajendra Pal and Korlehalli - Essentials of Business Communication
3. Sundar K- Business Communication, Vijay Nicole Imprints (P) Ltd.,
4. Pillai and Bagawathi - Commercial correspondence and office management.
5. R.S.N. Pillai & Bagavathi - Modern Commercial Correspondence.
6. N.S. Pandurangan, B. Santhanam - Business Communication.
7. Ramesh M. S. Pattan Shetty - Effective Business English and Correspondence
8. Guffey - Essentials of Business Communication
9. Gart Side L. - Modern Business correspondence.
10. Mazumder - Commercial correspondence.
11. Lesikar & Pettit - Business Communication.
12. Sharma Mohan - Business correspondence and Report writing.
13. Devaraj and Antonysamy K S –Executive Communication

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** acquaint with the concept of Business Envirment and its role in regulations and policy formulations
- CO2:** Understand the social and economic environment and its impact on business disaster.
- CO3:** acquire basics of Financial system and Financial market with the role of regulatory body.

DSE2:Business Environment (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Concept of Business Environment: Meaning, Features nature and importance of business Environment. Types of business environment,	10

	Dimensions of Business environment and its impact on business decisions.	
2	Political Environment: Role of Government in Business. Business Policy, Economic Policy, Regulatory Policies and Framework. Corporate Laws-Basic Business Laws.	10
3	Social Environment: Concept, Social and Cultural environment, Castes Communities, and Religions. Impact of foreign culture, Types of Social Organisations. Social Responsibilities of Business.	10
4	Economic Environment: Meaning, Structure of Indian Economic Systems and their impact of Business. Economic Planning. Economic Policies. Small Scale Industries and their sickness.	15
5	Financial Environment: Financial System concept of Financial Market, Types of Financial Markets. Commercial Banks, RBI Their functions and roles.	15
	TOTAL	60

Suggested Readings :

1. Cherunilam Francis- Business Environment, Himalaya Publishing House, Mumbai
2. Dr. S. Sankaran- Business Environment- Margham Publication.
3. P.K. Ghosh & G.K. Kapoor- Business Policy and Environment-S.Chand Publication.
4. Namita Gopal- Business Environment-Vijay Nicole Imprints
5. Suresh Bedi- Business Environment-Excel Books, N.Delhi

SEMESTER – VI

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** *familiarize with different aspects of Public Finance & Private Finance.*
- CO2:** *to develop the skill of identifying the areas of public revenue and proper allocation of public expenditure.*
- CO3:** *to know the effects of Taxation and Public Debt and develop the ability to analyze and interpret the Fiscal Policy.*

DSE3:PUBLIC FINANCE (Theory:6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction: Meaning, Nature and Scope of Public Finance; Public Finance and private Finance; Public Finance and Other Sciences; Theory of Maximum social Advantage – Concept and Limitations, Public Budget, Techniques of Budgeting (ZBB & PBB)	10
2	Public Expenditure: Meaning, Nature, Objectives and Classification; Principles/Canons of Public Expenditure; Effects of Public Expenditure in production and distribution; Public Expenditure in India; Wagner’s views on increasing state activities; Wiseman-Peacock Hypothesis.	10

3	Public Revenue: Meaning and Classification; Sources of Public Revenue; Tax and Non-tax Revenues; Features of Sound Tax System; Theories of Taxation – Physiocratic Theory, Expediency Theory, Cost of Service Theory, Benefit Received Theory and The Ability to Pay Theory, Direct and Indirect Taxes; Progressive, Promotional and Regressive Taxes, Value Added Tax, Incidence of Tax.	10
4	Tax Structure and Tax Burden: Concept of Tax Burden; Impact of Tax, Shifting and Incidence of Taxes; Theories of Tax Shifting; Concentration Theory; Diffusion Theory and Modern Theory; Economic Effects of Taxes; Taxable Capacity; Indian Tax Structure – Salient Features.	15
5	Public Debt: Meaning and Significance; Public Debt and Private Debt; Classification and Sources of Public Debt; Effects of Public Debt; Methods of Re-payment of Public Debt; Deficit Financing-Concepts, Objectives, Significance. Federal Finance – Financial Relations between Central and State Government; Finance Commission; Union Budget. Fiscal Policy – Meanings, Significance, Objectives and Instruments of Fiscal Policy.	15
	TOTAL	60

Suggested Readings :

1. Public Finance: T. N. Hajela
2. Public Finance: H. L. Bhatia - Vikas
3. Public Finance: Musgrave & Musgrave
4. Indian Economy: Rudra & Datt & Sundharam
5. yksdfoÜk& ,p- ,y- HkkfV;k& Vikas
6. An Introduction to Public Finance: D. Bose, S. Ganesam& A. Marimuthu – S. Chand

Course Outcomes

After the completion of the course, the student will be able to:

- CO1: know the concept of Life and General Insurance.
- CO2: familiarize with the various products of Insurance.
- CO3: develop the skill in practicing Insurance business in the present environment

DSE4: PRINCIPLES OF INSURANCE (Theory: 6 credits)		
Unit	Topics to be covered	No. of hours

1	Introduction: Purpose and Need of Insurance, Theories of Insurance, Principles of Insurance Contract, Risk, Double Insurance, Over Insurance, Under Insurance, Re-Insurance; A Brief outline of Insurance Companies in India with Special Reference to Life Insurance and General Insurance; Elementary Knowledge of Bank assurance and Ombudsman.	12
2	Life Insurance: Nature, Importance, Characteristics, Principles and Procedure of Life Insurance; Kinds of Life Insurance Policies; Terms & Conditions of Policy; Main Features of Group Insurance Computation of Premium; Annuity Payment and Mortality Table.	12
3	Marine Insurance: Meaning, Significance and General Principles of Marine Insurance; Essential Characteristics of Marine Insurance; Condition and Warranties; Kind of Marine Policies; Main Clauses in Marine Policies, Marine Losses.	12
4	Fire Insurance: Meaning, Scope and Need for Fire Insurance; Basic Principles of Fire Insurance; Physical and Moral Hazards in Fire Insurance; Fire Protection and its Prevention; Types of Fire Insurance Policies; Fire Policy Conditions; Renewal Assignment and Cancellation of a Fire Policy; Claims.	10
5	Miscellaneous Insurance: Scope of Miscellaneous Insurance; Motor Insurance: Importance and Basic Principles; Types of Policies; An Elementary Knowledge of Burglary, Cattle, Crop and Health Insurance; IRDA Act and Regulations; Underwriting in life and non-life Insurance; Claim Settlements; Retention and Re-Insurance.	14
	TOTAL	60

Suggested Readings :

1. Insurance Principles and Practice: S. N. Mishra – Sultan Chand
2. Insurance Theory and Practice: Arif Khan – Educational Book House
3. Life Insurance: Hwbner
4. Principles and Practices of Fire Insurance: Godwin
5. Bima Ka PrambhikPrakaran: Bal Chand
6. Insurance Act 1938
7. Insurance Theory and Practice: Tripathy N. M. and Pal, P – Practice Hall
8. Indian Insurance Industry: D. C. Srivastav – Transition and Prospects – New Centaury Publication
9. Principle of Insurance: Shakti Prathaban& N. P. Dwivedi – Himalaya Publication
10. Principle and Practice of Insurance: P. Periasamy – Himalaya Publication
11. Principle and Practice of Non Life Insurance: P. K. Gupta – Himalaya Publication
12. Principles of Insurance: P. K. Gupta & Anil Kumar Meena – Himalaya Publication
13. Principle and Practice of Insurance: Ghanashyam Panda &MoniKa Mahajan – Kalyani Publication

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** Acquire knowledge to conduct research and develop skill to analyze data and make inferences effectively.
- CO2:** Understand the scope and purpose of business research with the knowledge of research process, measurement and report preparation.
- CO3:** Acquire insight to take up and write a project report

DSE5: Business Research Methods (Theory: 6 credits)		
Unit	Topics to be covered	No. of hours
1	Introduction: meaning of research: scope of business research, purpose of research- exploration, description, explanation, unit of analysis- individual, organization, groups and data series, conception, construct, attributes, variables and hypothesis.	10
2	Research Process: An overview; problem identification and definition, selection of basic research methods, field study, laboratory study, survey method, observational method, existing data based research.	15
3	Measurement: definition, designing and writing items, uni dimensional and multidimensional scales, measurement scale, nominal, ordinal, interval, ratio, ratings and ranking scale, thurstone, likert, and semantic differential scaling, paired comparison,	15
4	Sampling, steps, types, sample size decision, secondary datasources. Hypothesis testing: tests concerning means and proportions, ANOVA, chi square test.	05
5	Report preparation: Meaning, types and layout of research report; steps in report writing, citation, bibliography and annexure inreport, JELclassification. Brief Introduction to 'R', SPSS, MS Excel.	15
	TOTAL	

Suggested Readings :

1. Babbie, Earl R. The Practice of Social Research Wadsworth Publication
2. Chawla , Deepak and Sondhi , Neena . Research Methodology : Concept and Cases. Vikas Publications
3. Webstar, Allen L., Applied Statistics for Business and Economics : An essential Approach .TMH
4. Emory , C. Willium . Business Research Methods , Homewood, Richard D.Irwin
5. Gujrati,Damodar.,Dawn,C.Porter.,andGunasekar,Sangeetha.BasicEconometrics.TataM cG

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** acquire with the different areas and approaches of Industrial Relations.
- CO2:** know with the legal and fundamental framework of trade union and its role in the settlement of the Industrial Dispute.
- CO3:** acquire knowledge about Social Security Legislation and forming cordial Industrial Relation in the present changing scenario of the world.

DSE6 INDUSTRIAL RELATIONS (Theory: 6 credits)		
Unit	Topics to be covered	No. of hours
1	INTRODUCTION TO INDUSTRIAL RELATIONS Background to Industrial Relations, Evolution of Industrial Relations in India, Approaches to Industrial Relations, Legal Frame Work of Industrial Relations, Industrialization Strategy and Industrial Relations, Human Resource Management and Industrial Relations.	10
2	TRADE UNIONS Theoretical Foundations and Legal Framework, Trade Union Structures, Management of Trade Unions in India, Negotiation and Collective settlements, Tripartism and Social Dialogue, New Role of Trade Unions – In the context of Globalization, IT, Trade and productivity.	12
3	INDUSTRIAL DISPUTES Industrial Disputes - Concept, Nature & Causes of industrial disputes, Anatomy of industrial conflicts, Genesis of Industrial Conflicts, Classification and Impact of Industrial Disputes, Dispute Resolution and Industrial Harmony, Grievance handling procedure–Labour Management.	11
4	SOCIAL SECURITY LEGISLATIONS Social Security - Meaning, Scope, Evolution and institutional growth, need of social security. Social Insurance and Social Assistance - Its meaning, significance and differences, Financing of social security, concept of employer's Liability, Employees Compensation Act, 1923 Maternity Benefits Act, 1961, Payment of Gratuity Act, 1972.	15
5	CONTEMPORARY ISSUES IN INDUSTRIAL RELATIONS Employee Participation and Labour Management, Alignment labour policy with economic policies and Industrialization Strategies, Industrial relations and Technological Change, Management of Industrial Relations, India and International Labour Standards, New Paradigms of Industrial Relations.	12
	TOTAL	60

Suggested Readings :

1. Mamoria C.B. and Mamoria. Satish 'Dynamics of Industrial Relations' ,Himalaya Publishing House, New Delhi, 1998.
2. Dwivedi. R.S. 'Human Relations & Organisational Behaviour' ,Macmillan India Ltd. ,New Delhi, 1997.
3. Ratna Sen, 'Industrial Relations in India', Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003.
4. Srivastava, 'Industrial Relations and Labour laws' , Vikas, 4th edition, 2000.
5. C.S. Venkata Ratnam, 'Globalisation and Labour Management Relations', Response Books, 2001.
6. Das, R.K. :Principles & Problems of Labour Legislation
7. Srivastava, CB:IR and Labour Laws, New Delhi, Vikash
8. Goswami, V.G.:Labour and Industrial Laws, Allahabad Central Law Agency
Mishra, SN :Labour and Industrial Laws

Course Outcomes

After the completion of the course, the student will be able to:

CO1: acquaint with the provisions of Income Tax & other laws relating to company.

- CO2:** enhance skill for reducing tax liability of a person with the knowledge of tax planning, tax avoidance, tax evasion & tax management
- CO3:** gain knowledge for setting up a new business with respect to location, nature, forms of ownership in context with appropriate tax planning and develop ability of taking different financial/managerial decisions after evaluating various tax laws.

DSE7: CORPORATE TAX PLANNING AND MANAGEMENT (Theory: 6 credits)		
Unit	Topics to be covered	No. of hours
1	Corporate Tax in India Residential status of companies and tax incidence Carry forward and set off of losses in case of certain companies Deductions available to corporates Basic concept of Tax Planning, Tax Avoidance, Tax Evasion and Tax Management Methods of Tax Planning	10
2	Tax planning with reference to setting up a new business a) Location of business b) Nature of business c) Form of ownership; FIRM/Limited Liability Partnership (LLP) vs. Company Nature of business Form of ownership; FIRM/Limited Liability Partnership (LLP) vs. Company	10
3	Tax Planning and Financial Management Decision Tax planning with reference to capital Structure, dividend decision and bonus shares.	15
4	Tax Planning and Managerial Decisions Tax Planning in respect of own or lease Tax Planning in respect of Make or By decision Tax Planning in respect of shut down or continue decision	15
5	Tax Planning in respect of Managerial remuneration	10
	TOTAL	60

Suggested Readings :

1. Singhanian, Vinod K. and Singhanian and Monica Singhanian. *Corporate Tax Planning*, Taxmann Publications Pvt. Ltd., NewDelhi.
2. Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*, Bharat Law House, Delhi.
3. Shuklendra Acharya and Gurha M.G. *Tax Planning Direct Taxes*, Modern Law Publication, Allahabad
4. Mittal D.P. *Law of Transfer Pricing*, Taxmann Publications Pvt. Ltd., NewDelhi.
5. IAS – 12 and AS –22

6. Ghosh T.P., *IFRS*, Taxmann Publications Pvt. Ltd., NewDelhi.
7. Current Tax Reporter, Current Tax Reporter, Jodhpur.

Note : Latest edition of text books may be used.

Course Outcomes

After the completion of the course, the student will be able to:

- CO1:** aware with the environmental factors relating to domestic and global business & Identify functional areas as useful for international business
- CO2:** understand the theories of international trade & fundamentals of international business environment.
- CO3:** build an appropriate organizational structure for international business operations and decide strategy for foreign trade promotions.

<u>DSE8</u>		
<u>INTERNATIONAL BUSINESS</u>		
(Theory: 6 credits)		
Unit	Topics to be covered	No. of hours
1	Introduction to International Business: Globalization and its growing importance in world economy, impact of globalization, International Business environment: National and Foreign environment and their components- economic, cultural and political- legal environments; global trading environment. Recent trends in world trade in goods and services, trends in India's foreign trades.	15
2	Theories of International Trade-an over view commercial policy instruments- tariff and non-tariff measures, balance of payment account and its components.	10
3	International organization and arrangements; WTO-its objects, principles, organizational structure and functioning, World Bank and IMF, commodity and other trading agreements.	10
4	International Finance Environment- International financial system and institutions, foreign exchange markets and risk management, foreign investment, types and flows, foreign investment in Indian perspective.	15
5	Foreign Trade promotion measures and organizations in India, special economic zones (SEZs) and 100% export oriented units, measures for promoting foreign investments into and from India, India joint venture and acquisitions abroad. Financing of foreign trade and payment terms.	10
	TOTAL	60

Suggested Readings :

1. Charles W.L. Hill and Jain, Arun Kumar, *International Business*, NewDelhi
2. Johnson , Derbe and Colin (2018). *Turner*, International Business, PearsonEducation.
3. Cherunilam, Francis (2016). *International Business Text and Cases*. PHI Learning.
4. Varma Sumali (2018). *International Business*, PearsonEducation.

5. Peng and Srivastav (2013). *Global Business*, CengageLearning.
6. Bennett, Roger (2018). *International Business*, PearsonEducation.
7. Michael R. Czinkota et. al. *International Business*, Fortforth : The DrydanPress.

Note : Latest edition of text books may be used.