

SEMESTER-I
English I
AECC – 1: BCH – 1.1

Course Objectives:

1. To improve the English language proficiency of the students, by developing their reading, comprehending, writing, listening and speaking skills
2. To provide them competence and expertise to answer various Competitive Exams.

Learning Outcomes:

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

1. to know correct grammatical usage / analyze the structure of language;
2. to comprehend a given text, grasp its gist, locate meanings, and infer conclusions;
3. to prepare notes of an unseen text in a format of their choice; to write simple narratives;
4. to design advertisements;
5. to write articles of an analytical nature;
6. to write reports.

COURSE CONTENT

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Grammar	20	√	√
Unit 2: Comprehension	20	√	√
Unit 3: Basics of Business Letter Writing and Creative Writing	25	√	√
Unit 4: Advertisements and Articles	25	√	√
Unit 5: Computer Writing Skills	10	√	

Unit 1: Grammar

Grammar: Students to be familiarized with the structure of the English language.

Unit 2: Comprehension

Comprehension: Questions asked should test literal, inferential, interpretive skills of students.

Unit 3: Basics of Business Letter Writing and Creative Writing

Basics of Business Letter Writing: Layout and Parts of letters; Courtesy Letters: Invitation letters, Appreciation and Congratulation, Sympathy etc.

Creative writing: Students should create documents in genres like poetry, drama, short stories, essays, biographies etc.

Unit 4: Advertisements and Articles

Advertisements: Students should prepare simple classified and display advertisements.

Articles: Students should interpret visual representations like graphs, maps, tables and charts and write articles of analytical nature based on them.

Unit 5: Computer Writing Skills

7 Computer Writing Skills: Students should improve their ability to touch type and use the on-line and off-line tools like spell checker, grammar checker and search engines to improve their writing abilities. This can be taught through computer games that can be freely-downloaded.

Suggested Readings:

- Objective English for Competitive Examination by Hari Mohan Prasad. Tata McGrawHill Publishing Company Limited.
 - Advanced Learner's English Grammar and Composition by M.P.Sinha., Concept Publishers and Distributors.
 - Objective English by Rajni Sehgal, Sarup & Sons, New Delhi.
 - Comprehension, Precis and Paragraph Writing, by Lawrence Shaffer, Sarup & Sons.
 - English through Reading, by Bhaskar and Prabhu, Macmillan India.
 - owl.english.purdue.edu/ The Purdue University Online Writing Lab
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FINANCIAL ACCOUNTING

Core-1: BCH-1.2

Objective:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

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

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. Demonstrate accounting process under computerized accounting system;
3. Measure business income applying relevant accounting standards;
4. Evaluate the importance of depreciation and inventories in financial statements;
5. Prepare cash book and other accounts necessary while running a business;
6. Prepare financial statements of sole proprietors and partnership firms;
7. Prepare accounts for inland branches and not-for-profit organisations.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: (a) Theoretical Framework	20	√	
(b) Accounting Process		√	√
Unit 2: Computerized Accounting Systems	20	√	√
Unit 3: Business Income, Accounting for Depreciation, and Inventory Valuation	20	√	√
Unit 4: Financial statements of Sole Proprietors and Partnership Firms	20	√	√
Unit 5: Accounting for Branch and Not-for Profit Organisations	20	√	√

Note: Weightage to the various units of the syllabus have been assigned in terms of range of marks in accordance with their relative significance in the syllabus and practical utility.

Unit 1: (a) Theoretical Framework

- i) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
- ii) Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.
- iii) Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.

(b) Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

Unit 2: Computerized Accounting Systems

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

Unit 3: Business Income, Accounting for Depreciation, and Inventory Valuation

- a) Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
- b) Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18.
- c) The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.
- d) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods of computing depreciation: FIFO, LIFO and Weighted Average. Application of Accounting Standard in valuation of Inventory. Impact of inventory valuation on measurement of business income.

Unit 4: Financial Statements of Sole Proprietorship and Partnership Firms

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities - Sole Proprietorship and Partnership firms (both manual and using appropriate software).

Unit 5: Accounting for Branch and Not-for Profit Organisations

- (a) **Accounting for Branch:** Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

- (b) **Accounting for Not-for-Profit Organisations:** Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Note: 1. The relevant Accounting Standards (both AS and Ind AS) for all of the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard/Accounting Standard would become applicable.

Suggested Readings:

- Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). *Accounting: Text and Cases*. New York: McGraw-Hill Education India.
- Dam, B. B., & Gautam, H. C. (2019). *Financial Accounting*. Guwahati: Gayatri Publications.
- Education. Lal, J., & Srivastava, S. (2012). *Financial Accounting Text & Problems*. Mumbai: Himalaya
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting*. Boston: Cengage Learning.
- Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.
- Horngren, C. T., & Philbrick, D. (2017). *Introduction to Financial Accounting*. London: Pearson
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Publishing House. Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Paperback Publishing.
- Sehgal, D. (2014). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: Sultan Chand Publishing.
- Tulsian, P. C. (2002). *Financial Accounting*. Chennai: Pearson Education.

Note: Learners are advised to use latest edition of text books.

BUSINESS ORGANISATION AND MANAGEMENT

Core - 2: BCH – 1.3

Objectives:

To acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.

Learning Outcomes:

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

1. Distinguish and explain each form of business.
2. Prepare draft of Article of Association & Memorandum of Association for a business;
3. Explain principles and functions of management implemented in the organisation;
4. Identify and explain the managerial skills used in business;
5. Analyse the concept of Delegation of Authority, coordination, and control.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1. Concept and Forms of Business Organisations	25	√	√
2. Joint Stock Company	20	√	√
3. Principles and Functions of Management	15	√	√
4. Planning and Organizing	20	√	√
5. Authority, Coordination, and Control	20	√	√

Unit 1: Concept and Forms of Business Organisations

Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.

Unit 2: Joint Stock Company

Joint Stock Company - Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus

- Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013).

Unit 3: Principles and Functions of Management

Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

Unit 4: Planning and Organizing

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

Unit 5: Authority, Coordination, and Control

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre- control). Requirements for effective control.

Suggested Readings:

- Basu, C. R. (1998). *Business Organization and Management*. New Delhi: McGraw Hill
- Chhabra, T. N. (2011). *Business Organization and Management*. New Delhi: Sun India Publications.
- Gupta, C. B. (2011). *Modern Business Organization*. New Delhi: Mayur Paperbacks.
- Kaul, V. K. (2012). *Business Organization and Management, Text and Cases*. New Delhi: Pearson Education.
- Koontz, H., & Weihrich, H. (2008). *Essentials of Management*. New York: McGraw Hill Education.
- Singh, B. P., & Singh, A. K. (2002). *Essentials of Management*. New Delhi: Excel Books.

Note: Learners are advised to use latest edition of text books.

CREATIVITY & INNOVATION

SEC - 1: BCH - 1.4

Objective:

The course aims to enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.

Learning Outcomes:

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

1. Analyze the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model;
2. Generate Innovative idea for business and defend/ justify the same;
3. Interpret the Business Competence achieved by various organisations by using the Innovative Business Model;
4. Describe the significance of Innovative Leadership;
5. Analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1. Introduction	20	√	
2. Idea Generation & Creativity in Problem Solving	20	√	√
3. Innovation Management	20	√	
4. Setting the Right Ecosystem for Innovation	20	√	√
5. Intellectual Property	20	√	√

Unit 1: Introduction

Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental & Radical.

Unit 2: Idea Generation & Creativity in Problem Solving

Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric thinking, Outrageous thinking, Mapping thoughts; Eight-Dimensional (8D) Approach to Ideation; Systematic Inventive Thinking: TRIZ methodology.

Unit 3: Innovation Management

Invention and Discovery - Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation.

Unit 4: Setting the Right Ecosystem for Innovation

The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Organisational Alignment; Creating Self-Sustaining Culture of Innovation; Organisational Enrichment.

Unit 5: Intellectual Property

Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks; Transforming Innovations into Proprietary Assets: significance and steps; Strategizing Intellectual Property; Issues of IP Enforcement, Piracy, Counterfeiting, Copyright violation, etc. IPR and New Product Development. Government Policies and Issues on National and International IP Legislations and Treaties.

Suggested Readings:

Harvard Business Essentials. (2003). *Managing Creativity and Innovation*. Boston: Harvard Business School Publishing.

Prather, C. (2010). *The Manager's Guide to Fostering Innovation and Creativity in Teams*. New York: McGraw-Hill Education.

Note: Learners are advised to use latest edition of text books.

YOGA AND HAPPINESS

VAC - 1: BCH – 1.5

Objective:

The course aims to cultivate a pure mindset in learners which in turn reduces the possibility of corruption, crime, and injustice in the society. It also aims to instill a healthy mindset that allows learners to break free from themselves (addictions, depression, personal problems) and experience true change in their lives.

Learning outcomes:

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

1. Demonstrate Asanas, Pranayama, Kriya with proficiency;
2. Demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga;
3. Analyse the relevance of Yog Sutras in real life situation;
4. Interpret the significance of Meditation in Business Context;
5. Summarise the importance of Ayurveda in modern lifestyle;
6. Enhance their Happiness & Spiritual Quotient.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1. Introduction	20	√	
2: Classical and Emerging Schools of Yoga	25	√	√
3. Meditation: A way of Life	20	√	√
4. Yoga & Meditation in Modern Setting	20	√	√
5. Developing Happiness & Spiritual Quotient	15	√	√

Unit 1: Introduction

Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.

Unit 2: Classical and Emerging Schools of Yoga

Classical Schools of thoughts in Yoga: Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gyana Yoga, Karma Yoga; Asthang Yoga. Patanjali Yoga Sutra. Emerging schools of thoughts in Yoga.

Unit 3: Meditation: A Way of Life

Relation between body, breath, and mind; Meaning of meditation and its types and principles. Ancient Scriptures and relevance of Meditation; Meaning and importance of prayer. Psychology of mantras. Essence of Mudras. Relevance of Meditation for different age groups and body requirements. Healing and Meditation. Seven layers of existence. Meditation for adding hours to your day, excellence at workplace, harmony in relationships, better decision making, heightened awareness and concentration.

Unit 4: Yoga & Meditation in Modern Setting

Yogic therapies and modern concept of Yoga; Naturopathy, Hydrotherapy, Electrotherapy, Mesotherapy, Acupressure, acupuncture. Anatomy and Physiology and their importance in Yogic Practices. Food and Lifestyle: Basics of Ayurveda, Yogic Diet; Importance of having Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.

Unit 5: Developing Happiness & Spiritual Quotient

Happiness: Meaning and sources. Four hormones of happiness: Dopamine, Oxytocin, Serotonin, Endorphins. Happiness: independent variable vs. dependent variable, life view, models of happiness, Distinction between Religion and Spirituality.

Myths about Happiness, Principles of being happy. Concept of Self; Positive thinking; Self Introspection; Religion and Spirituality; Life Stories of Spiritual Masters. Concept of Prana. Techniques of studying spiritual quotient. Applied Kinesiology: Introduction to the concept of Applied Kinesiology; Muscle Testing, Nutrient Testing.

Suggested Readings:

Shankar, S. S. R. (2010). 25 Ways To Improve Your Life. Bangalore: Sri Sri Publications Trust. Shankar, S. S. R. (2010). Ayurveda & Breath. Bangalore: Sri Sri Publications Trust.

Shankar, S. S. R. (2018). Patanjali Yog Sutra. Bangalore: Sri Sri Publications Trust.

Taimni, I. K. (2005). The Science of Yoga. Adyar, Chennai: Theosophical Publishing House. Verma, K. (2008). Sri Sri Yoga. Bangalore: Sri Sri Publications Trust.

Vivekananda, S. (2019). The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga. Delhi: Fingerprint! Publishing.

Zope, S. A., & Zope, R. A. (2013). Sudarshan Kriya Yoga: Breathing for Health. International Journal of Yoga, 6(1), 4-10.

Note: Latest edition of the textbooks should be used.

SEMESTER – II
ENVIRONMENTAL STUDIES
AECC - 2: BCH-2.1

Objective:

The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

Learning Outcomes:

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

1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyze various projects and initiatives with respect to ecosystem restoration;
3. Interpret significance of carbon footprints;
4. Describe the environmental issues and their possible repercussions on the planet in the next few decades;
5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	20	√	√
Unit 2: Environmental Concerns	20	√	√
Unit 3: Measurement and Reporting	20	√	√
Unit 4: Green Business	20	√	√
Unit 5: Emerging Trends	20	√	√

Unit 1: Introduction

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows–material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

Unit 2: Environmental Concerns

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions.

Unit 3: Measurement and Reporting

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

Unit 4: Green Business

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers;

Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

Unit 5: Emerging Trends

Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

Suggested Readings:

- Basu, M., & Xavier, S. (2016). *Fundamentals of Environmental Studies*. Cambridge: Cambridge University Press.
- Basu, R. N. (2000). *Environment*. University of Calcutta. CSE India. (ND). *Understanding EIA*. <https://www.cseindia.org/understanding-eia-383>.
- Enger, E., & Smith, B. (2010). *Environmental Science: A Study of Interrelationships*, Publisher: McGraw Hill Higher Education.
- Kumar, S., & Kumar, B. S. (2016). *Green Business Management*. Hyderabad: Thakur Publishing Pvt. Ltd.
- Mitra, A. K., & Chakraborty, R. (2016). *Introduction to Environmental Studies*. Kolkata: Book Syndicate Pvt. Ltd.
- Winston, A. (2009). *Energize Employees with Green Strategy*. Boston: Harvard Business School Publishing.
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CORPORATE ACCOUNTING

Core-3: BCH-2.2

Objectives:

The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes:

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

1. Describe the rationale, merits, and demerits of issuing bonus shares for a company;
2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. Prepare balance sheet after Internal Reconstruction of company;
4. Analyse the case study of major amalgamations of companies in India;
5. Describe the process of e-filing of annual reports of companies

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Accounting for Share Capital & Debentures	15	√	√
Unit 2: Preparation of Financial Statements	25	√	√
Unit 3: Internal Reconstruction and Profit or loss prior to incorporation	20	√	√
Unit 4: Amalgamation and Internal Reconstruction of Companies	20	√	√
Unit 5: Corporate Financial Reporting	20	√	√

Note: Weightage to the various units of the syllabus have been assigned in terms of range of marks in accordance with their relative significance in the syllabus and practical utility.

Unit 1: Accounting for Share Capital & Debentures

Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.

(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)

Unit 2: Preparation of Financial Statements of Companies including one Person Company

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software.

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

Unit 3: Internal Reconstruction and Profit or Loss Prior to Incorporation

(a) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.

(b) Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

Unit 4: Amalgamation of Companies

Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.

Unit 5: Corporate Financial Reporting

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises; (In reference to Relevant Accounting Standards/Ind AS as applicable.).

(There shall be at least 10 Lab. Practical exercises)

Note: Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

Suggested Readings:

- Bergeron, B. (2003). *Essentials of XBRL: Financial Reporting in the 21st Century*. New Jersey: John Wiley & Sons.
- Dam, B. B. & Gautam, H. C. (2019). *Corporate Accounting*. Guwahati: Gayatri Publications. Goyal, B. K. (2019). *Corporate Accounting*. New Delhi: Taxmann Publication.
- Goyal, V. K., & Goyal, R. (2012). *Corporate Accounting*. New Delhi: PHI Learning.
- Jain, S. P., & Narang, K. L. (2015). *Corporate Accounting*. New Delhi: Kalyani Publishers. Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Mayur Paperbacks.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Corporate Accounting*. New Delhi: Vikas Publishing House.
- Mukherjee, A., & Hanif, M. (2005). *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.
- Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publication. Tulsian, P. C., & Tulsian, B. (2016). *Corporate Accounting*. S. New Delhi: Chand Publishing.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts. Vol.-II*. New Delhi: S. Chand Publishing.

Note: Learners are advised to use latest edition of text books.

BUSINESS LAWS

Core - 4: BCH-2.3

Objective:

The course aims to give the learners a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.

Learning Outcomes:

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

1. Examine various aspects of entering into a contract and implications of different types of contract;
2. Interpret the regulation governing the Contract of Sale of Goods;
3. Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership;
4. Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;
5. Explain the law governing regulation and management of foreign exchange under FEMA.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Indian Contract Act, 1872	25	√	√
Unit 2: Sale of Goods Act, 1930	10	√	√
Unit 3: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008	25	√	√
Unit 4: Competition Act, 2002 and Consumer Protection Act, 2019	25	√	√
Unit 5: Foreign Exchange Management Act 1999	15	√	

Unit 1: Indian Contract Act, 1872

Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.

Unit 2: Sale of Goods Act, 1930

Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.

Unit 3: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008

General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution.

Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.

Unit 4: Competition Act, 2002 and Consumer Protection Act, 2019

Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;

Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

Unit 5: Foreign Exchange Management Act, 1999

Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.

Suggested Readings:

Bose, D. C. (2008). *Business Law*. New Delhi: PHI Limited.

Chopra, R. K. (2015). *Business Laws*. New Delhi: Himalaya Publishing House.

Kuchhal, M. C., & Kuchhal, V. (2018). *Business Laws*. New Delhi: Vikas Publishing.

Singh, A. (2009). *Business Law*. Delhi: Eastern Book Company.

Note: Learners are advised to use latest edition of text books

ENTREPRENEURSHIP DEVELOPMENT

SEC - 2: BCH – 2.4

Objective:

The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

Learning Outcomes:

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

1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process;
4. Design strategies for successful implementation of ideas;
5. Create a Business Plan.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	20	√	
Unit 2: Entrepreneurship in India	20	√	√
Unit 3: Entrepreneurship Ecosystem	20	√	
Unit 4: Sources of business ideas and tests of feasibility	20	√	√
Unit 5: Mobilizing Resources	20	√	√

Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship in India

Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

Unit 3: Entrepreneurship Ecosystem

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility

Significance of writing the business plan/project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Unit 5: Mobilizing Resources

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Suggested Readings:

- Desai, V. (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.
- Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall.
- Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.
- Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning.
- Yadav, V., & Goyal, P. (2015). *User innovation and entrepreneurship: case studies from rural India..* Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

Note: Learners are advised to use latest edition of text books.

BUSINESS ETHICS AND HUMAN VALUES

VAC - 3: BCH – 2.5

Objective:

The course aims to develop in learners an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.

Learning outcomes:

After completion of this course, learners will be able to:

1. Design Code of Ethics for an organisation;
2. Discuss Ethical Performance of an organisation;
3. Describe and distinguish between various types of values;
4. Discuss issues related to whistle blowing and other moral issues;
5. Measure the level of participation of select companies/organisations related to Social Responsibility.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	20	√	√
Unit 2: Business Ethics Management	15	√	√
Unit 3: Human Values & Business	20	√	√
Unit 4: Moral Issues in Business	25	√	√
Unit 5: Corporate Social Responsibility (CSR)	20	√	√

Unit 1: Introduction

Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision- Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.

Unit 2: Business Ethics Management

Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical Behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.

Unit 3: Human Values & Business

Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

Unit 4: Moral Issues in Business

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral

responsibility in advertising; Trade secrets, Corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

Unit 5: Corporate Social Responsibility (CSR)

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility- definition, principles, scope, benefits, certification.

Suggested Readings:

Banerjee, S. B. (2007). *Corporate Social Responsibility: The Good, The Bad and The Ugly*. Cheltenham: Edward Elgar Publishing.

Kumar, S. (2010). *Corporate Governance*. Oxford, England: Oxford University Press.

Monks, R. A. G., & Minow, N. (2011). *Corporate Governance*, New Jersey: John Wiley and Sons.
Sherlekar, S. A. (2009). *Ethics in Management*. New Delhi: Himalaya Publishing House.

Vveinhardt, J., & Gulbovaite, E. (2015). *Expert evaluation of diagnostic instrument for personal and organizational value congruence*. Journal of Business Ethics, 136(3), 481–501.

Werther, W. B., & Chandler, D. B. (2011). *Strategic corporate social responsibility*. California: Sage Publications Inc.

Note: Learners are advised to use latest edition of text books.

SEMESTER-III

MANAGEMENT ACCOUNTING

Core - 5: BCH – 3.1

Objective:

The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Learning Outcomes:

After completing the course learners will be able to:

1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
3. Compute standard costs and analyze production cost preparing variance report;
4. Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break- Even technique;
5. Use spreadsheets and Expert System for managerial decision making;
6. Analyse the role of ERP in Business Decision Making.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Introduction	10	√	
2: Budget and Budgetary Control	25	√	√
3: Standard Costing	25	√	√
4: Marginal Costing	30	√	√
5: Software Based Managerial Decision Making	10	√	√

Unit 1: Introduction

Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.

Unit 2: Budget and Budgetary Control

Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.

Unit 3: Standard Costing

Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Unit 4: Marginal Costing

Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety.

Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.

Unit 5: Software Based Managerial Decision Making

Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.

(There shall be at least 10 Lab. Practical exercises)

Suggested Readings:

- Arora, M. N. (2014). *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.
- Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information for Decision-Making and Strategy Execution*. London: Pearson Education.
- Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling with Spreadsheet*. London: Pearson Education.
- George E. M. (2000). *Management Decision Making: Spreadsheet Modelling, Analysis, and Application*, Cambridge: Cambridge University Press.
- Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.

Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.

Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). *Introduction to Management Accounting*. New Jersey: Pearson Prentice Hall.

Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.

Singh, S. (2016). *Management Accounting*. New Delhi: PHI Learning.

Singh, S. K., & Gupta, L. (2010). *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.

Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases*. New Delhi: Mc-Graw Hill Education India.

Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Learners are advised to use latest edition of text books.

CORPORATE LAW

Core-6: BCH-3.2

Objective:

The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013.

Learning Outcomes:

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

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
2. Synthesize company processes, meetings, and decisions;
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Preliminary to Companies Act, 2013	10	√	
Unit 2: Management and Administration	20	√	√
Unit 3: Dividends, Accounts and Audit	20	√	√
Unit 4: Directors and their Powers	20	√	√
Unit 5: (a) Oppression, Mismanagement, Corporate Restructuring, & Winding Up	15	√	
(b) National Company Law Tribunal and Appellate Tribunal	15	√	

Unit 1: Preliminary to Companies Act, 2013

Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.

Unit 2: Management and Administration

Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.

Unit 3: Dividends, Accounts, and Audit

Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee.

Unit 4: Directors and their Powers

Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit 5 (a): Oppression, Mismanagement, Corporate Restructuring, and Winding Up

Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.

(b): National Company Law Tribunal and Appellate Tribunal

Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

Suggested Readings:

Chadha R., & Chadha, S. (2018). *Company Laws*. Delhi: Scholar Tech Press.
Hicks, A., & Goo, S. H. (2017). *Cases and Material on Company Law*. Oxford: Oxford University Press.
Kuchhal, M. C., & Kuchhal, A. (2020). *Corporate Laws*. New Delhi: Shree Mahavir Book Depot.
Kumar, A. (2019). *Corporate Laws*. New Delhi: Taxmann Publication.
Sharma, J. P. (2018). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt. Ltd.

PRINCIPLES OF MARKETING

Core - 7: BCH - 3.3

Objective:

The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

Learning Outcomes:

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

1. Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm;
2. Explain the dynamics of consumer behaviour and process of market selection through STP stages;
3. Analyze the process of value creation through marketing decisions involving product development;

4. Analyze the process of value creation through marketing decisions involving product pricing and its distribution;
5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1. Introduction	20	√	
2. Understanding Consumer Behaviour and Market Selection	20	√	√
3. Marketing Mix Decision -Product	20	√	√
4. Marketing Mix Decisions -Pricing and Distribution	20	√	√
5. Promotion Decisions and Developments in Marketing	20	√	√

Unit 1: Introduction

Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.

Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit 2: Understanding Consumer Behaviour and Market Selection

Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

Unit 3: Marketing Mix Decision -Product

Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.

Unit 4: Marketing Mix Decisions -Pricing and Distribution

Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions.

Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.

Unit 5: Promotion Decisions and Developments in Marketing

Promotion Decisions: Communication process; Importance of Promotion. Communicating value-

Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach.

Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concepts, tools, and issues.

Suggested Readings:

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. New York: McGraw Hill.
- Grewal, D., & Levy, M. (2017). *Marketing*. New York: McGraw Hill Education.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. London: Pearson Education.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Principles of Marketing: A South Asian Perspective*. London: Pearson Education.
- Mahajan, J. P., & Mahajan, A. (2014). *Principles of Marketing*. Delhi: Vikas Publications.
- Saxena, R. (2006). *Marketing Management*. Delhi: Tata McGraw Hill Education.
- Sharma, K., & Aggarwal, S. (2018). *Principles of Marketing*. Delhi: Taxmann Publication.

ACCOUNTING FOR EVERYONE

GE - 1: BCH - 3.4

Objective:

The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

Learning Outcomes:

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

1. Analyze various terms used in accounting;
2. Make accounting entries and prepare cash book and other accounts necessary while running a business;
3. Prepare profit and loss account and balance sheet;
4. Prepare accounts based on accounting software;
5. Analyze information from company's annual report.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction to Accounting	10	√	√
Unit 2: Transactions and recording of transactions	20	√	√
Unit 3: Preparation of Financial Statements	30	√	√
Unit 4: Computerized Accounting Systems	25	√	√
Unit 5: Company Accounts	15		√

Unit 1: Introduction to Accounting

Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of

accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Unit 2: Transactions and recording of transactions

Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.

Unit 3: Preparation of Financial Statements

Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.

Unit 4: Computerized Accounting Systems

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

Selecting and shutting a Company; Backup and Restore data of a Company.

Unit 5: Company Accounts

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Suggested Readings:

- Gupta, R. L., & Radhaswamy, M. (2014). *Financial Accounting*. New Delhi: S. Chand Publishing.
- Hatfield, L. (2019). *Accounting Basics*. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). *Introduction to Financial Accounting*. London: Pearson Education.
- Lal, J., & Srivastava, S. (2012). *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Paperback Publishing.
- Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Mukharji, A., & Hanif, M. (2015). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2015). *Financial Accounting*. Oxford: Oxford University Press.
- Jain, S. P., & Narang, K. L. (2014). *Financial Accounting*. New Delhi: Kalyani Publishers.
- Siddiqui, S. A. (2008). *Book Keeping & Accountancy*. New Delhi: Laxmi Publications Pvt. Ltd.
- Sehgal, D. (2014). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Tulsian, P. C. (2007). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Note: Learners are advised to use latest edition of text books.

SEMESTER-IV
COST ACCOUNTING
Core - 8: BCH - 4.1

Objective:

The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Learning Outcomes:

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

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and service costing;
5. Apply activity-based costing for cost determination.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Concept and Nature of Cost Accounting	25	√	
2: Employee Cost and Overheads	20	√	√
3: Methods of Costing: Job Costing, Batch Costing, and Process Costing	20	√	√
4: Methods of Costing: Contract Costing, Service Costing	20	√	√
5: Activity Based Costing (ABC)	15	√	√

Unit 1: Concept and Nature of Cost Accounting

Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting.

Preparation of Cost Sheet for manufacturing and service sector.

Material Cost

Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ).

Treatment of waste, scrap, spoilage, defective and obsolesce.

Unit 2: Employee Cost and Overheads

Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).

Overheads:

Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption& under-absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

Unit 3: Methods of Costing: Job Costing, Batch Costing and Process Costing

Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet. Meaning of Batch Cost and its application in today's industry.

Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing.

Unit 4: Methods of Costing: Contract Costing, Service Costing

Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.

Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services:

1. Transport
2. Hospital
3. Canteen
4. Toll
5. Education institution
6. IT industry
7. Hotel

Any other contemporary service industry.

Unit 5: Activity Based Costing (ABC)

Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry.

Suggested Readings:

Banarjee, B. (2014). *Cost Accounting – Theory and Practice*. New Delhi: PHI Learning Pvt. Ltd. Kishor, R. M. (2019). *Taxman's Cost Accounting*. New Delhi: Taxmann Publication Pvt. Ltd.
Lal, J., & Srivastava, S. (2013). *Cost Accounting*. New Delhi: McGraw Hill Publishing Co. Mowen, M. M., & Hansen, D. R. (2005). *Cost Management*. Stanford: Thomson.
Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Latest edition of the books should be used.

BUSINESS MATHEMATICS

Core - 9: BCH - 4.2

Objective:

The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.

Learning Outcomes:

After completion of the course, learners will be able to

1. Explain how matrices are used as mathematical tools in representing a system of equations;
2. Apply differential calculus to solve simple business problems;
3. Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors;
4. Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money;
5. Do programming for business problems involving constrained optimization.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Matrices and Determinants	15	√	√
Unit 2: Basic Calculus	20	√	√
Unit 3: Advanced Calculus	20	√	√
Unit 4: Mathematics of Finance	20	√	√
Unit 5: Linear Programming	25	√	√

Unit 1: Matrices and Determinants

Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cramer's Rule. Leontief Input Output Model (Open Model Only).

Unit 2: Basic Calculus

Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function.

Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

Unit 3: Advanced Calculus

Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials.

Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint.

Integration: Standard forms & methods of integration- by substitution, by parts and by the use of partial fractions. Definite integration. Finding areas in simple cases.

Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve.

Unit 4: Mathematics of Finance

Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value.

Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund (excluding general annuities).

Unit 5: Linear Programming

Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints.

Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual.

Suggested Readings:

- Anthony, M., & Biggs, N. (1996). *Mathematics for Economics and Finance*. Cambridge: Cambridge University Press.
- Ayres, F. J. (1963). *Theory and Problems of Mathematics of Finance*. New York: McGraw Hill Publishing.
- Budnick, P. (1986). *Applied Mathematics for Business, Economics, & Social Sciences*. New York: McGraw Hill Publishing.
- Dowling, E. (2011). *Introduction to Mathematical Economics*. New York: McGraw Hill Publishing
- Kapoor, V. K., & Sancheti, D. C. (2014). *Business Mathematics, Theory & Applications*. Delhi: S. Chand Publishing.
- Sharma, S. K., & Kaur, G. (2019). *Business Mathematics*. Delhi: S. Chand Publishing. Thukral, J. K. (2017). *Business Mathematics*. New Delhi: Maximax Publishing House.

Note: Latest edition of text books may be used.

HUMAN RESOURCE MANAGEMENT

Core - 10: BCH - 4.3

Objective:

To acquaint the learners with the techniques and principles to manage human resources of an organisation.

Learning Outcomes:

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

1. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;

2. a) Prepare a Human Resource Plan in an organisation;
b) Prepare a report on job analysis;
c) Organize an induction programme in an organisation;
3. Have an understanding and use of different kinds of training and development strategies in real life scenarios;
4. a) Organize counselling sessions for employees in an organisation;
b) Design incentive schemes for different job roles in an organisation;
5. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1. Introduction to Human Resource Management	20	√	√
2. Acquisition of Human Resource	20	√	√
3. Training and Development	20	√	√
4. Performance Appraisal and Compensation Management	20	√	√
5. Maintenance of employees and Emerging Horizons of HRM	20	√	√

Unit 1: Introduction to Human Resource 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, work life balance.

Unit 2: Acquisition of Human Resource

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

Unit 3: Training and Development

Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In- basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing.

Unit 4: Performance Appraisal and Compensation Management

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions.

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit 5: Maintenance of employees and Emerging Horizons of HRM

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.

Suggested Readings:

- Decenzo, D. A., & Robbins, S. P. (2009). *Fundamentals of Human Resource Management*. New Jersey: Wiley.
- Dessler, G., & Varkkey, B. (2011). *Human Resource Management*. New Delhi: Pearson Education.
- Mondy, A. W., & Noe, R. M. (1999). *Human Resource Management*. London: Pearson.
- French, W. L. (1994). *Human Resource Management*. Boston: Houghton Mifflin.
- Rao, V. S. P. (2002). *Human Resource Management: Text and Cases*. Delhi: Excel Books.
- Satrapi, K. (2007). *Human Resource Management*. New Delhi: Tata McGraw-Hill.
- Chhabra, T. N. (2004). *Human Resource Management*. Delhi: Dhanpat Rai & Co.
- Gupta, C. B. (2018). *Human Resource Management*. Delhi: Sultan Chand & Sons.

Note: Learners are advised to use latest edition of text books.

FINANCIAL LITERACY

GE-2: BCH-4.4

Objective:

The course aims to offer an integrated approach to understand the concepts and applications of financial planning.

Learning Outcomes:

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

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance;
6. Select instrument for investment in shares.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Introduction	10	√	
2: Financial Planning and Budgeting	20	√	√
3: Banking Services	20	√	
4: Financial Services from Post Office	20	√	
5: Protection and Investment related Financial Services	30	√	√

Unit 1: Introduction

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Unit 2: Financial Planning and Budgeting

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

Unit 3: Banking Services

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans

- short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Unit 4: Financial Services from Post Office

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB).

Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Unit 5: Protection and Investment Related Financial Services Insurance Services:

Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies.

Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI).

Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments:

Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Suggested Readings:

- Avadhani, V. A. (2019). *Investment Management*. Mumbai: Himalaya Publishing House Pvt. Ltd. Chandra, P. (2012). *Investment Game: How to Win*. New Delhi: Tata McGraw Hill Education.
- Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.
- Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: universe Company.
- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.
- Zokaityte, A. (2017). *Financial Literacy Education*. London: Palgrave Macmillan.

Note: Learners are advised to use latest edition of text books.

SEMESTER – V
FINANCIAL MANAGEMENT
Core - 11: BCH - 5.1

Objective:

The course aims to familiarize the learners with the principles and practices of financial management.

Learning Outcomes:

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

- 1a. Explain the nature and scope of financial management;
- 1b. Assess the impact of time value of money in different business decisions;
2. Analyze capital budgeting process and apply capital budgeting techniques for business decisions;
3. Discuss the various sources of finance in today's competitive industry;
4. Explain various capital structure theories and analyze factors affecting capital structure decisions;
5. Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy;
6. Design working capital policy based on the assessment of financial requirements.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Introduction & Sources of Finance	20	√	
2: Capital Budgeting	25	√	√
3: Cost of Capital and Financing Decision	20	√	√
4: Managing Profit	15	√	√
5: Working Capital Decisions	20	√	√

Unit 1: a) Introduction

Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept-People, Planet and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto currencies, block chain.

b) Sources of Finance

Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing, Financial institution, Private equity, Bonds- Indian as well as International, Masala bond, Bridge finance.

Unit 2: Capital Budgeting

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

Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk- Adjusted Discount Rate Method. Responsible Investment-Environmental, Social and governance

(ESG) factors into investment decisions, to better manage risk and generate sustainable long-term returns. Use of expert system in Capital Budgeting Decisions.

Unit 3: Cost of Capital and Financing Decision

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.

Unit 4: Managing Profit

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Corporate Social Responsibility (CSR) –Policy, Strategy, Implications and Governance.

Unit 5: Working Capital Decisions

Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management. Use of expert system in working capital decisions.

Suggested Readings:

- Chandra, P. (2007). *Financial Management-Theory and Practice*. New Delhi: Tata McGraw Hill Education.
- Horne., J. C., & Wachowicz, J. M. (2008). *Fundamentals of Financial Management*. New Jersey: Prentice Hall.
- Khan, M. Y., & Jain, P. K. (2018). *Financial Management: Text and Problem*. New Delhi: Tata McGraw Hill Education India.
- Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications India Pvt. Ltd.
- Pandey, I. M. (2015). *Financial Management*. New Delhi: Vikas Publications.
- Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. (2014). *Corporate Finance*. New York: McGraw Hill Education.
- Rustagi, R. P. (2015). *Fundamentals of Financial Management*. New Delhi: Taxmann Publication.
- Sharma, S. K., & Zareen, R. (2018). *Fundamentals of Financial Management*. New Delhi: S. Chand Publishing.
- Singh, P. (2010). *Financial Management*. New Delhi: Ane Books Pvt. Ltd.
- Singh, J. K. (2016). *Financial Management-Theory and Practice*. Delhi: Galgotia Publishing House.
- Singh, S., & Kaur, R. (2011). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech. Press.
- Tripathi, V. (2017). *Basic Financial Management*. Delhi: Taxmann Publication.
- Srivastava, R., & Mishra, A. (2011). *Financial Management*. New Delhi: OUP India. Study Material of CA Course (New) Intermediate Level Paper 8A: Financial Management.

Note: Learners are advised to use latest edition of text books.

BUSINESS STATISTICS

Core - 12: BCH - 5.2

Objective:

The course aims to familiarize the learners with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

Learning Outcomes:

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

1. Apply a basic knowledge of statistics to business disciplines;
2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities;
3. Apply appropriate graphical and numerical descriptive statistics for different types of data;
4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
6. Use simple/multiple regression models to analyze the underlying relationships between the variables

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Statistical Data and Descriptive Statistics	20	√	√
Unit 2: Probability and Probability Distributions	20	√	√
Unit 3: Simple Correlation and Regression Analysis	20	√	√
Unit 4: Index Number	20	√	√
Unit 5: Time Series Analysis	20	√	√

Unit 1: Statistical Data and Descriptive Statistics

Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data.

Measures of Central Tendency

- (a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages
- (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional averages.

Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance.

Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

Unit 2: Probability and Probability Distributions

Theory and approaches of probability.

Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability distributions:

- (a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.
- (b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.
- (c) Normal distribution: Properties of Normal curve and computation of Probabilities and applications

Unit 3: Simple Correlation and Regression Analysis

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

Unit 4: Index Number

Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregates and average of relatives – simple and weighted. Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the construction of index numbers.

Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Unit 5: Time Series Analysis

Time Series Data; Components of time series; Additive and Multiplicative models.

Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages. Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio- to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.

Suggested Readings:

- Anderson, D. R. (2014). *Statistics for learners of Economics and Business*. Boston: Cengage Learning.
- Gupta, S. P., & Gupta, A. (2014). *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.
- Hazarika, P. (2017). *A Textbook of Business Statistics*. New Delhi: S. Chand Publishing.
- Levin, R., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. (2011). *Statistics for Management*. London: Pearson Education.
- Siegel, A. F. (2011). *Practical Business Statistics*. Cambridge: Academic Press.
- Thukral, J. K. (2016). *Business Statistics*, New Delhi: Taxmann Publication.
- Vohra, N. D. (2017). *Business Statistics*, New Delhi: McGraw-Hill Education India.

INVESTING IN STOCK MARKETS

GE-3: BCH-5.4

Objective:

The course aims to equip learners with the basic skills required to operate in the stock market. They can learn trading mechanism of the stock exchanges.

Learning Outcomes:

After completion of this course, learners will be able to:

1. Explain the basics of investing in the stock market, the investment environment as well as risk & return;
2. Analyze Indian securities market including the derivatives market;
3. Examine EIC framework and conduct fundamental analysis;
4. Perform technical analysis;
5. Invest in mutual funds market.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1. Basics of Investing	15	√	
2. Fundamental Analysis	25	√	√
3. Technical Analysis	20	√	√
4. Indian Stock Market	20	√	√
5. Investing in Mutual Funds	20	√	√

Unit 1: Basics of Investing

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Unit 2: Fundamental Analysis

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

Unit 3: Technical Analysis

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

Unit 4: Indian Stock Market

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

Unit 5: Investing in Mutual Funds

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

Suggested Readings:

Chandra, P. (2017). *Investment Analysis and Portfolio Management*. New Delhi: Tata McGraw Hill Education. Kevin, S. (2015). *Security Analysis and Portfolio Management*. Delhi: PHI Learning. Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House. Ranganatham, M., & Madhumathi, R. (2012). *Security Analysis and Portfolio Management*. Uttar Pradesh: Pearson (India) Education.

Note: Learners are advised to use latest edition of text books.

SEMESTER-VI BUSINESS ECONOMICS Core-13: BCH-6.1

Objective:

The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

Learning Outcomes:

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

1. Examine how different economic systems function and evaluate implications of various economic decisions;
2. Examine how consumers try to maximize their satisfaction by spending on different goods;
3. Analyze the relationship between inputs used in production and the resulting outputs and costs;
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;
5. Examine various facets of pricing under different market situations.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1. Basic Concepts	15	√	
2. Consumer Behaviour and Elasticity of Demand	25	√	√
3. Production and Cost	25	√	√
4. Pricing and Market	20	√	√
5. Macro Aspect of Business Economics	15	√	

Unit 1: Basic Concepts

Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

Unit 2: Consumer Behaviour and Elasticity of Demand

Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting

Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory

Unit 3: Production and cost

Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale.

Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

Unit 4: Pricing & Market

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.

Unit 5: Macro Aspect of Business Economics

National Income and it's measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

Suggested Readings:

Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.

Ahuja, H. L. (2019). *Theory of Micro Economics*. New Delhi: Sultan Chand Publishing House.

Koutsoyannis, A. (1975). *Modern Microeconomics*. London: Palgrave Macmillan.

Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.

Kennedy, M. J. (2010). *Micro Economics*. Mumbai: Himalaya Publishing House.

Seth, M. L. (2017). *Micro Economics*. Agra: Lakshmi Narain Agarwal Educational Publishers. Relevant study material of ICAI: www.icai.org.

Note: Learners are advised to use latest edition of text books.

INCOME TAX LAW AND PRACTICE

Core-14: BCH-6.2

Objective:

The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income.

Learning Outcomes:

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

1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
4. Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;
5. Comprehend the provisions relating to filing of return of income.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1. Basic Concepts	15	√	√
2. Income from Salary and House Property	20		√
3. Profits and Gains of Business or Profession, Capital Gains, and Income from Other Sources	25	√	√
4. Computation of Total Income and Tax Liability of Individuals and HUF	20		√
5. Preparation of Return of Income	20	√	√

Unit 1: Basic Concepts

Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.

Unit 2: Income from Salary and House Property

- a) Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.
- b) Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

Unit 3: Profits and gains from business or profession, capital gains and income from other sources

- a) Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.

- b) Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain.
- c) Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

Unit 4: Computation of Total income and Tax Liability of individual and HUF

Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF.

Unit 5: Preparation of Return of Income

Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses

Suggested Readings:

Ahuja, G., & Gupta, R. (2020). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
Singhanian, V. K., & Singhanian, M. (2020). *Student's Guide to Income Tax including GST-Problems & Solutions*. New Delhi: Taxmann Publications Pvt. Ltd.

Study material of ICAI Intermediate Paper 4A: Income-tax Law.

Note: Learners are advised to use latest edition of text books.

BASICS OF MANAGEMENT

GE-4: BCH-6.4

Objective:

The course aims to provide learners with an understanding of basic management concepts, principles, and practices.

Learning Outcomes:

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

1. Explain competitive landscape of a company using Porter's five force model;
2. Appreciate the applicability of SWOT analysis of a company;
3. Interpret the relevance of delegation and decentralization of authority in an organisation;
4. Analyse the various needs of an individual using Maslow's Need-Hierarchy Theory;
5. Examine various management techniques in successfully running a business organisation.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1. Introduction	20	√	√
2. Planning	20	√	√
3. Organizing	20	√	√
4. Staffing and Leading	20	√	√
5. Control	20	√	√

Unit 1: Introduction

Management: Concept and Need, Managerial Functions – An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Five-forces' Model.

Unit 2: Planning

Types of Plan; Strategic planning – Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS- UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality.

Unit 3: Organizing

Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organisation Structure. Emerging types.

Unit 4: Staffing and Leading

- a) Staffing: Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal.
- b) Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories
 - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and Importance; Leadership Styles;
- c) Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.

Unit 5: Control

Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Accounting Ratio Analysis, HR Metrics, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in Management.

Suggested Readings:

Koontz. H., & Weihrich. H. (2012). *Essentials of Management: An International and Leadership Perspective*. New York: McGraw Hill Education.

London: Pearson Education.

Robbins, S. P., Bhattacharyya, S., DeCenzo, D. A., & Agarwal, M. N. (2011). *Essentials of Management*.

Terry, G. R. (2010). *Principles of Management*. Homewood, California: Richard D. Irwin Inc. Singh, B. P., & Singh, A. K. (2002). *Essentials of Management*. New Delhi: Excel Books.

Note: Latest edition of the textbooks should be used.

SEMESTER – VII
INTERNATIONAL BUSINESS
Core - 15: BCH – 7.1

Objective:

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

Learning Outcomes:

After completing the course, the learners will be able to:

1. Explain the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment (including various modes of entry);
2. Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration and explain the concept of Balance of payment account and its components;
3. Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF, and World Bank;
4. Assess international financial environment, and basic features of the foreign exchange market – its characteristics and determinants;
5. Examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction to International Business	20	√	√
Unit 2: International Trade	15	√	√
Unit 3: Regional Economic Integration & Cooperation	20		√
Unit 4: International Financial Environment	25	√	√
Unit 5: Foreign Direct Investment	20	√	√

Unit 1: Introduction to International Business

International Business: Meaning Nature Scope and Importance of International Business. International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses. International Business Environment: Economic, demographic, cultural and political-legal environment. Globalization and its growing importance in the world economy, Impact of Globalization.

Unit 2: International Trade

Theories of International trade - Absolute advantage theory, Comparative advantage theory, The Heckscher– Ohlin theory of trade, New trade theory; Tariff and Non-Tariff Barriers. BOP- Balance of payment account and its components.

Unit 3: Regional Economic Integration & Cooperation

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

Unit 4: International Financial Environment

Foreign exchange rate meaning and nature, Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation.

Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations.

Unit 5: Foreign Direct Investment

FDI – Reason for FDI, Modes of FDI, Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI. FDI in India.

Suggested Readings:

- Bennett, R. (2012). *International Business*. London: Pearson Education.
- Charles, W. L. H., & Jain, A. K. (2008). *International Business*, New York: McGraw Hill Education.
- Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (1998). *International Business*. Nashville: Southwestern Publishing Group.
- Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). *International Business*. London: Pearson Education.
- Griffin, R. W., & Pustay, M. W. (2002). *International Business-A Managerial Perspective*. New Jersey: Prentice Hall.
- Menipaz, E., & Menipaz A. (2011). *International Business: Theory and Practice*. New Delhi. Sage Publications India Pvt. Ltd.

Note: Learners are advised to use latest edition of the book.

GOODS & SERVICES TAX (GST) AND CUSTOMS LAW

Core - 16: BCH - 7.2

Objectives:

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

Learning Outcomes:

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

1. Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST;

2. Describe the provisions relating to levy of GST;
3. Identify exemptions for different types of goods and services and examine the various provisions of input tax credit;
4. Analyze provisions regarding penalties and interest and to prepare and file GST return on-line;
5. Understand the significant provisions of the customs law.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Basic Concepts	15	√	√
2: Concept of Supply under GST law	20	√	√
3. Levy of GST	20	√	
4: Procedures under GST	25	√	√
5: Customs Law	20	√	√

Unit 1: Basic Concepts

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

Unit 2: Concept of supply and levy of GST

Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.

Unit 3: Levy of GST

Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

Unit 4: Procedures under GST

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

Unit 5: Customs Law

Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.

Suggested Readings

- Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]
- Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
- Singhania, V. K., & Singhania, M. (2020). *Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.

Note: Learners are advised to use latest edition of text books.

PERSONAL FINANCE AND PLANNING

GE-5: BCH-7.4

Objective:

The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Learning Outcomes:

After completion of this course, learners will be able to:

1. Explain the meaning and appreciate the relevance of Financial Planning;
2. Familiarize with regard to the concept of Investment Planning and its methods;
3. Examine the scope and ways of Personal Tax Planning;
4. Analyze Insurance Planning and its relevance;
5. Develop an insight in to retirement planning and its relevance.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction to Financial Planning	20	√	√
Unit 2: Investment Planning	20	√	√
Unit 3: Personal Tax Planning	20	√	√
Unit 4: Insurance Planning	20	√	√
Unit 5: Retirement Benefits Planning	20	√	√

Unit 1: Introduction to Financial Planning

Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit 2: Investment Planning

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

Unit 3: Personal Tax Planning

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.

Unit 4: Insurance Planning

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

Unit 5: Retirement Benefits Planning

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.

Suggested Readings:

Halan, M. (2018). *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*. New York: HarperCollins Publishers.

Indian Institute of Banking & Finance. (2017). *Introduction to Financial Planning*. New Delhi: Taxmann Publication.

Pandit, A. (2014). *The Only Financial Planning Book that You Will Ever Need*. Mumbai: Network 18 Publications Ltd.

Sinha, M. (2008). *Financial Planning: A Ready Reckoner*. New York: McGraw Hill Education.

Tripathi, V. (2017). *Fundamentals of Investment*. New Delhi: Taxmann Publication.

Note: Latest edition of text books may be used.

SEMESTER - VIII RESEARCH METHODOLOGY Core - 17: BCH – 8.1

Objective:

The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.

Learning Outcomes:

After completion of the course the learners will be able to:

1. Outline the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India;
2. Formulate Research Problem and Research Design;
3. Determine the sample size in consonance with the research problem and research design;
4. Collect and tabulate required primary and secondary data for analysis;
5. Prepare a report on the basis of collected data.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	20	√	√
Unit 2 Research Design	20	√	√
Unit 3 Sampling Design	20	√	√
Unit 4 Data Collection	20	√	√
Unit 5 Analysis and Report Writing	20	√	√

Unit 1: Introduction

Concept, objectives and significance of Research; Approaches and types of Research; Research and Research Methodology; Research Process; Criteria of Good Research; Problems in conducting social science research in India.

Unit 2: Research Design

Defining the Research Problem and Research Design; Components, selection and formulation of Research Problem related to economics, commerce and business; meaning and need of Literature Review; Setting of Hypothesis, Meaning of Research Design, Features of a good research design; types of Research Design.

Unit 3: Sampling Design

Meaning of Census and Sample; Meaning, need, significance and principle of sampling; Essentials of a good sampling; Methods of sampling; Determination of sample size.

Unit 4: Data Collection

Types of data; Methods of collection of primary data: Collection of Secondary Data; Use of computer and internet in collection of data; limitation of primary and secondary data. Tabulation of data for analysis.

Unit 5: Analysis and Report Writing

Selection of Appropriate Statistical Techniques - Confidence Intervals and Hypothesis Tests Based on Two Samples; One way and Two way ANOVA; Chi Square Test. Introduction to Non Parametric Tests. Presentation of Result: Report Writing.

Suggested Readings:

- Borse, M. N. (2012). *Research Methodology—Modern, Methods & New Techniques*. Jaipur: Shree Niwas Publishers.
- Kothari, B. L. (2007). *Research Methodology: Tools and Techniques*. Jaipur: ABD Publishers.
- Madan, P., Paliwal, V., & Bhardwaj, R. (2012). *Research Methodology-Methods & Techniques*. New Delhi: New Age International Publishers.
- Rao, K. V. (1994). *Research Methodology in Commerce and Management*. Noida, Uttar Pradesh: Sterling Publishers Private Limited.
- Sharma, R. D., & Chahal, H. (2006). *Research Methodology in Commerce and Management*. New Delhi: Anmol Publications.

Note: Learners are advised to use latest edition of text books.

AUDITING

Core – 18: BCH – 8.2

Objective:

The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

Learning Outcomes:

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

1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company;
2. Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company;

3. Compute and analyse accounting ratios of a company;
4. Conduct fund flow and working capital analysis;
5. Conduct cash flow analysis using cash flow reporting software.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1. Auditing Concepts & Audit Documentation and Audit Evidence	20	√	√
2. Internal Control and Internal Check and Audit sampling	20	√	√
3. Vouching and Verification	20	√	√
4. Audit of Companies	20	√	
5. Special Areas of Audit	20	√	

Unit 1: Auditing Concepts & Audit Documentation and Audit Evidence

a) Audit Concepts

Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work; Automated Environment: Audit in an automated environment; Key features of automated environment; Audit approach.

b) Audit Documentation and Audit Evidence

Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.

Unit 2: Internal Control, Internal Check, and Audit Sampling

Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.

Unit 3: Vouching and Verification

Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities.

Unit 4: Audit of Companies

Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.

Unit 5: Special Areas of Audit

Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking Companies, Insurance Companies and Not for profit organisations like educational institutions, club, charitable organisation.

Suggested Readings:

- Ainapure, V., & Ainapure, M. (2009). *Auditing & Assurance*. Delhi: PHI Learning. Aruna, J. (2016). *Auditing*. Delhi: Taxmann Publication.
- Kamal, G. (1987). *Contemporary Auditing*. Delhi: Tata Mcgraw Hill Publishing Company.
- Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. Delhi: PHI Learning. Garg, P. (2019). *Auditing & Assurance*. Delhi: Taxmann Publication.
- Singh A. K., & Gupta, L. (2011). *Auditing Theory and Practice*. Galgotia Publishing
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). *A Hand book on Practical Auditing*. New Delhi: S. Chand Publishing.

Note: Learners are advised to use latest edition of text books.

TRAINING AND DEVELOPMENT

GE-6: BCH-8.4

Objective:

The course aims at exposing the learners to the concept and practice of Training and Development in the modern organisational setting through the pedagogy of case discussions and recent experiences.

Learning Outcomes:

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

1. Analyze the training strategies adopted by companies in real situations;
2. Identify training needs of an individual by conducting Training Need Analysis;
3. Differentiate between the applicability of various training strategies and select a strategy based upon the result of TNA;
4. Develop a training and development module;
5. Evaluate and assess the cost and benefits of a training and development programme.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Introduction	20	√	
2: Training Need Analysis (TNA)	10	√	√
3: Training and Development Methodologies	30	√	
4: Designing Training & Development Programme	20	√	√
5: Evaluation of Training and Development	20	√	√

Unit 1: Introduction

Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training; Role of External agencies in Training and Development.

Unit 2: Training Need Analysis (TNA)

Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.

Unit 3: Training and Development Methodologies

Overview of Training Methodologies - Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment.

Development Techniques for enhancing decision-making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action

Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brainstorming, Counselling, Position Rotation, Team Building, and Sensitivity Training.

Unit 4: Designing Training & Development Programme

Organisation of Training and Development programmes, Training design, kinds of training and development programmes- competence based and role-based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self-development; Training process outsourcing.

Unit 5: Evaluation of Training and Development

Reasons for evaluating Training and development programmes, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training programmes, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts; Kirkpatrick Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.

Suggested Readings:

Blanchard, N. P., & Thacker, J. W. (2012). *Effective Training: Systems, Strategies and Practices*. New York: Pearson Education.

Noe, R. A., & Kodwani, A. D. (2018). *Employee Training and Development*. New York: McGraw Hill Education. Prior, J. (1991). *Handbook of Training and Development*. Mumbai: Jaico Publishing House.

Note: Learners are advised to use latest edition of text books.

DISCIPLINE SPECIFIC ELECTIVE
GROUP – I, ACCOUNTING
FINANCIAL REPORTING AND CORPORATE DISCLOSURE
DSE – 1a: BCH – 5.3a

Objective:

The students will be able to understand the concepts and treatment for special transactions such as Related Party Disclosures, employee benefits, leases, financial instruments, and Consolidated Financial Statements in the context of financial reporting as per Ind AS.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Related Party Disclosures (Ind AS 24)	20	√	
2: Employee Benefits (Ind AS 19)	20	√	√
3. Accounting for Leases (Ind AS 17)	20	√	
4: Financial Instruments	20	√	√
5: Consolidated Financial Statements (Ind AS 27)	20	√	√

Unit 1: Related Party Disclosures (Ind AS 24)

Related Party, related party Transaction, key Management Personnel, significant influence, government related entity, purpose of related party disclosures, Disclosure of related party Transactions.

Unit 2: Employee Benefits (Ind AS 19)

Employee Benefits, Short-term employee benefits, Post-employment benefits - Defined contribution plans, Defined benefit plans, Other long-term employee benefits, Termination benefits. (Simple Problems Only)

Unit 3: Accounting for Leases (Ind AS 17)

Lease, Finance Lease, operating Lease, Non-cancellable lease, commencement of Lease term, Minimum Lease Payments, Fair Value, Classification of Lease, Leases in the Financial Statements of Lessees, Leases in the Financial Statements of Lessors. (Simple Problems Only)

Unit-4: Financial Instruments

Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities, Presentation of Financial Instruments

Recognition and Measurement of Financial Instruments (Ind AS 39) – Initial Recognition, subsequent recognition of Financial assets and Liabilities, derecognition of Financial Assets and Financial Liabilities, Initial and Subsequent Measurement of Financial Assets and Liabilities. (Simple Problems Only)

Disclosures of Financial Instruments (Ind AS 107) - Disclosure of different Categories of financial assets and financial liabilities in the Balance sheet and Profit and Loss Account.

Unit 5: Consolidated Financial Statements (Ind AS 27)

Scope, Definitions, Presentation of consolidated financial Statements, Scope of consolidated financial statements, Consolidation procedures, Loss of control, Accounting for investments in subsidiaries, jointly controlled entities and associates in Separate financial statements. (Problems on preparation of Consolidated Financial Statements)

Suggested Readings:

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
3. IFRS explained – A guide to International financial reporting standards by BPP learning Media
4. IFRS for finance executives by Ghosh T P, taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
7. First lesson to International Financial Reporting Standards beginners guide by MP Vijay Kumar, prime knowledge services.
8. A student's guide to international financial reporting standards by Clare Finch, Kalpan Publishing.
9. Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons
10. CA Anand Banka- Comprehensive guide to IND AS implementation
11. CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard

ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES

DSE – 2a: BCH – 6.3a

The Objective of the course is to students understand local government accounting systems

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Introduction Local Government Institutions	20	√	
2: Receipts And Payments Of PRI's	20	√	√
3: Preparation Of Accounts Of PRI's	20	√	
4 : Introduction To Urban Local Governments	20	√	√
5: Receipts & Payments And Preparation Of ULB Accounts	20	√	√

PART – A: ACCOUNTING FOR RURAL LOCAL GOVERNMENTS**Unit 1: Introduction Local Government Institutions**

Panchayat raj institutions (PRI)-origin of panchayat raj institutions-constitutional background- three tier panchayat raj system-Financial functions of Zilla panchayat-taluk panchayat gram panchayat

Unit 2: Receipts And Payments Of PRI's

Salary, travelling allowances and other allowances to adyaksha, upadakshya and members of Zilla Panchayat , taluk panchayat, Gram Panchayat-application of gram panchayat fund- Honorarium of adyaksha and upadayakhya of Gram Panchayat,Grants- fees-taxes, Assets and liabilities of Panchayat Raj Institutions.

Unit 3: Preparation Of Accounts Of PRI's

Zilla panchayat Budget and Account-taluk panchayat finance and account-Gram panchayat Budgeting and accounting-Auditing of Panchayat Raj Institutions. Audit report ,Procedures to rectify audit objection and recovery paras, adhoc Committees in panchayat raj institutions, duties and responsibilities of adhoc committee, Priasoft accounting software in Panchayat raj institutions, Panchatantra software.

PART-B: ACCOUNTING FOR URBAN LOCAL GOVERNMENTS

Unit 4: Introduction to Urban Local Governments

Origin of Municipalities - different tiers of urban local bodies- urbanization in Karnataka DMA Organization Chart- Structure of ULB Organization-Functions of municipal councils municipal corporations-city municipal councils-town municipal councils-town panchayats-notified area Committees-standing Committees.

Unit-5: Receipts & Payments and Preparation of ULB Accounts

- a) Rent-rates-taxes-fee-salary grants-other allowance to members-different schemes of ULB'S Expenditure rules-taxation rules 1965-contract rules 1986-Borrowing rules 1966-Assets and liabilities of ULB'S-Regulation of duty on transfers of Immovable property.
- b) Preparation of ULB Accounts Preparation of plans, estimates-Budgets-Receipts vouchers-payment vouchers maintenance accounts of different Schemes of Urban local bodies, FBAS Accounting system in municipalities
- c) Auditing of ULB'S Government auditor-Inspection of Books and Vouchers, different types of audit, measures to clear audit objection and recovery paras, adhoc committee.

Books for reference:

1. Indian audit and accounts department, accounts and audit rules
 2. Karnataka Panchayat raj act 1993
 3. Karnataka panchayat raj (badget and accounts rules) 2006
 4. Karnataka Municipal Corporation rules-1977
 5. Karnataka state audit and accounts department, Audit mannual
 6. Karntaka municipalities budget and accounts rules
 7. Government of Karnataka local bodies Accounts and Audit circulars
 8. Priasoft, panchatantra, FBAS accounting software
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ADVANCED ACCOUNTING

DSE – 3a: BCH – 7.3a

Objectives:

The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Accounts of Banking Companies	20	√	
2: Accounts of Insurance Companies	20	√	√
3: Inflation Accounting	20	√	
4: Farm Accounting	20	√	√
5: Investment Accounting	20	√	√

Unit 1: Accounts of Banking Companies

Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves –

cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

Unit 2: Accounts of Insurance Companies

- (a) Life insurance – accounting concepts relating to life insurance companies - Preparation of Final accounts of life insurance companies – revenue account and balance sheet.
- (b) General insurance – Meaning accounting concepts- Preparation of Final accounts.

Unit 3: Inflation Accounting

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

Unit 4: Farm Accounting

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems

Unit 5: Investment Accounting

Introduction – Nature of Investment – Investment ledger – different terms used- cum dividend or interest and ex- dividend or interest – securities – Bonus shares- right shares – procedures of recording shares – (theory only)

Suggested Readings:

1. R L Gupta, Advanced Accountancy, Sultan Chand
 2. Shukla and Grewal, Advanced Accountancy, S Chand
 3. S. P. Jain and K. L. Narang – advanced accountancy, Kalyani
 4. S. N. Maheswari , Advanced Accountancy, Vikas Publishers
 5. Made Gowda – Managerial Accounting, HPH
 6. Jawaharlal, Managerial Accounting, HPH
 7. Anil Kumar, et al. - Advanced Accounting-HPH
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GROUP – II, FINANCE

FINANCIAL MARKETS AND INSTITUTIONS

DSE – 1b: BCH - 5.3b

Objective:

The course aims to provide learners an overview of financial markets & institutions in India.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Introduction	10	√	
2: Money Market	25	√	√
3: Capital market	25	√	√
4: Banking Institutions	25	√	
5: Other Financial Institutions	15	√	

Unit 1: Introduction

An Introduction to Financial System, Components, Financial System and Economic Development, Financial Intermediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since 1990-91.

Unit 2: Money Market

Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.

Unit 3: Capital market

Capital Markets – concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.

Unit 4: Banking Institutions

Commercial banks-classification and reorganisation; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes, computation, assessment, and Impact of NPAs on Banking Sector; Prediction of industrial sickness; Insolvency and Bankruptcy Code, 2016.

Unit 5: Other Financial Institutions

Development Financial Institutions (DFIs), Investment banking, Financial Intermediaries; Non-banking financial companies (NBFCs). Housing Finance Institutions-National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks.

Suggested Readings:

- Bhole, L. M. (2004). *Financial Markets and Institutions*. New Delhi: Mc-Graw Hill Publishing India.
- Gordon E. & Natarajan K. (2019). *Financial Markets and Services*. New Delhi: Himalaya Publishing House.
- Khan M. Y., & Jain, P. K. (2009). *Financial Services*. New Delhi: McGraw Hill Publishing India.
- Khan, M. Y. (2010). *Indian Financial System –Theory and Practice*. New Delhi: Vikas Publishing House.
- Kumar, V., Gupta, K., & Kaur, M. (2017). *Financial Markets, Institutions and Financial Services*. New Delhi: Taxmann's Publications.
- Sharma, G.L., & Singh, Y.P.(2018). *Contemporary Issues in Finance and Taxation*. Delhi: Academic Foundation.

*Annual Reports of Major Financial Institutions in India

Note: Learners are advised to use latest edition of text books.

INVESTMENT MANAGEMENT

DSE – 2b: BCH 6.3b

Objective:

The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of their analysis and valuation and highlight the process of portfolio management.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Introduction	10	√	
2: Risks and Equity Valuation Models	25	√	√
3: Debt Instruments and Valuation	25	√	√
4: Portfolio Management	25	√	√
5: Mutual Fund and Derivatives	15	√	

Unit 1: Introduction

Investment management- concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features; Difference between investment, speculation, and gambling; Meaning of Security Analysis; Investment profile of average household-Non corporate investment; Corporate investment- Primary and Secondary Market. International Investment-concept, challenges, and opportunities.

Unit 2: Risks and Equity Valuation Models

Risk - concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis- individual security and portfolio; Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck-Kishor Model.

Unit 3: Debt Instruments and Valuation

Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Determinants of interest rate; Bond Valuation Theories; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.

Unit 4: Portfolio Management

Portfolio Management - Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement of Portfolio Risk; Ways to Minimize Risk; Diversification- Markowitz Theory; Return on Portfolio Risk and Return; Regression Equation- Alpha, Beta, and Rho.

Unit 5: Mutual Fund and Derivatives

Mutual Fund - concept and types; Offshore Fund, Regulation of Mutual Fund, Money market mutual funds, Regulations on Mutual Funds in India, Performance Evaluation; Derivatives- concept, types, and purpose.

Suggested Readings:

- Avadhani, V. A. (2019). *Security Analysis & Portfolio Management*. Mumbai: Himalaya Publishing House.
- Bhalla, V. K. (2008). *Investment Management, Security Analysis and Portfolio Management*. New Delhi: S. Chand Publishing.
- Chandra, P. (2008). *Investment Analysis & Portfolio Management*. New Delhi: Tata McGraw Hill Education.
- Khatri, D. K. (2012). *Investment Management and Security Analysis*. New Delhi: Trinity Press Pvt. Ltd.
- Kevin, S. (2015). *Security Analysis and Portfolio Management*. New Delhi: PHI Learning.
- Ranganatham M., & Madhumathi R. (2nd Edition) *Security Analysis and Portfolio Management*. Noida: Pearson (India) Education
- Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.

Note: Learners are advised to use latest edition of text books.

RISK MANAGEMENT

DSE – 3b: BCH - 7.3b

Objective:

The course aims to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	10	√	
Unit 2: Business Risks and Measurement	15	√	√
Unit 3: Risk Management	25	√	
Unit 4: Quantitative Analysis	25	√	√
Unit 5: Credit Risk Measurement and Financial Leverage	25	√	√

Unit 1: Introduction

Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.

Unit 2: Business Risks and Measurement

Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.

Unit 3: Risk Management

Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.

Unit 4: Quantitative Analysis

Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.

Unit 5: Credit Risk Measurement and Financial Leverage

Credit risk - concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage.

Suggested Readings:

Crouhy, M., Galai, D., & Mark, R. (2013). *The Essentials of Risk Management*. New York: McGraw-Hill Education.

Hopkin, P. (2018). *Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management*. London: Kogan Page.

Note: Learners are advised to use latest edition of text books.

GROUP – IV, BANKING AND INSURANCE PRINCIPLES & PRACTICE OF BANKING DSE – 1C: BCH – 5.3C

Detail Syllabus will be update letter

INSURANCE LAW AND PRACTICE
DSE – 2C: BCH – 6.3C

Detail Syllabus will be update letter

LEGAL REGULATORY ASPECTS OF BANKING & INSURANCE
DSE – 3C: BCH – 7.3C

Detail Syllabus will be update letter

GROUP – IV, MARKETING
CONSUMER BEHAVIOUR AND MARKETING RESEARCH
DSE – 1d: BCH – 5.3d

Objective:

Objective is to enable the students to acquire the knowledge on consumer behavior and its application in marketing filed.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction To Consumer Behaviour	15	√	√
Unit 2: Online Buying Consumer Behaviour	20	√	√
Unit 3: Consumer Satisfaction & Consumerism	20	√	√
Unit 4: Marketing Research Dynamics	20	√	√
Unit 5: Methods Of Data Collection and Research Process	25	√	√

Unit 1: Introduction to Consumer Behaviour

Introduction to Consumer Behaviour - Definition of Consumer behavior, Consumer and Customer, Buyers and Users -A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour.

Unit 2: Online Buying Consumer Behaviour

Introduction to Online Buying Behaviour - Meaning and Definition of Online Buying Behaviour-Reasons for Buying Through Online Channel-Consumer decision making Process towards online shopping - Factors Affecting Consumer Behaviour.

Unit 3: Consumer Satisfaction & Consumerism

Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; the Indian consumer; Reasons for growth of consumerism in India; Consumer protection Act 1986.

Unit 4: Marketing Research Dynamics

Introduction, Meaning of Research, Research Characteristics, Various Types of Research , Marketing Research and its Management, Nature and Scope of Marketing Research , Marketing Research in the 21st Century (Indian Scenario), Marketing Research: Value and Cost of Information.

Unit 5: Methods of Data Collection and Research Process

Introduction, Meaning and Nature of Secondary Data, Advantages of Secondary Data, Drawbacks of Secondary Data, Types of Secondary Data - Primary Data and its Types Research Process: An Overview, Formulation of a Problem, Research Methods, Research Design, Data Collection Methods, Sample Design, Data Collection, Analysis and Interpretation, Report Writing.

Suggested Readings:

1. Philip Kotler, Marketing Management, Prentice Hall.
 2. Bose Biplab, Marketing Management, Himalaya Publishers.
 3. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
 4. Ramesh & Jayanti Prasad: Marketing Management, I.K. International
 5. William J. Stanton, Michael J. Etzel, Bruce J. Walker, Fundamentals of Marketing, McGraw Hill Education.
 6. Sontakki, Marketing Management, Kalyani Publishers.
 7. Kuranakaran, Marketing Management, Himalaya Publishers.
 8. Rekha & Vibha, Marketing Management, VBH
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RETAIL MANAGEMENT
DSE – 2d: BCH – 6.3d

Objective:

To expose students to acquire skills in Retail Management

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Overview of Retailing Environment	15	√	√
Unit 2: Consumer Behaviour in the Retail Context	20	√	√
Unit 3: Retail Operations	20	√	√
Unit 4: Retail Marketing Mix	20	√	√
Unit 5: Impact of IT in Retailing	25	√	√

Unit 1: Overview of Retailing Environment

Definition – functions of retailing - types of retailing – forms of retailing based on ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retailing in India – Influencing factors – present Indian retail scenario-Retailing from the International perspective.

Unit 2: Consumer Behaviour in the Retail Context

Buying decision process and its implication to retailing – influence of group and individual factors. Customer shopping behaviour Customer service satisfaction Retail planning process – Factors to consider – Preparing a complete business plan – implementation – risk analysis.

Unit 3: Retail Operations

Choice of Store location – Influencing - Factors Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Store Layout and visual merchandising – Store designing – space planning-Retail Operations: Inventory management – Merchandise Management – Category Management.

Unit 4: Retail Marketing Mix

Retail marketing mix – an Introduction- Retail marketing mix: Product – Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Retail marketing

mix: Pricing – Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Retail marketing mix: Place – Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Retail marketing mix: Promotion – Setting objectives – communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal.

Unit 5: Impact of IT in Retailing

Non store retailing The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing Social issues in retailing-Ethical issues in retailing

Suggested Readings:

1. Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", PHI New Delhi,
2. A.J. Lamba, "The Art of Retailing", Tata McGraw Hill, New Delhi,
3. Wapna Pradhan : Retailing Management, TMH
4. James R. Ogden & Denise T.: Integrated Retail Management
5. Levy & Weitz : Retail Management -TMH
6. Rosemary Varley, Mohammed Rafiq-: Retail Management
7. Chetan Bajaj: Retail Management -Oxford Publication.
8. Uniyal & Sinha: Retail Management - Oxford Publications.
9. Suja nair; Retail Management
10. R.S Tiwari; Retail Management, HPH
11. Araif Sakh; Retail Management
12. A Sivakumar: Retail Marketing, Excel Books

ADVERTISING & MEDIA MANAGEMENT

DSE – 3: BCH – 7.3d

Objective:

To familiarize the students about the concepts of Advertisement and Media Management, Campaign Planning and Organizing Functions

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction & Basic Concepts	20	√	√
Unit 2: Advertising and Campaign Planning	20	√	√
Unit 3: Creative Strategy & Advertising Budget	20	√	√
Unit 4: Advertising Media Strategy	20	√	√
Unit 5: Advertising Effectiveness & Organising Advertising Functions.	20	√	√

Unit 1: Introduction & Basic Concepts

History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of advertising management.

Unit 2: Advertising and Campaign Planning

Marketing strategy & situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; advertising strategy; Advertising campaign-planning process

Unit 3: Creative Strategy & Advertising Budget

Creative approaches; the art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, advertising budget process; methods of determining advertising appropriations.

Unit 4: Advertising Media Strategy

Role of media; types of media; their advantages and disadvantages; media research & advertising decisions; media planning, selection & scheduling strategies

Unit 5: Advertising Effectiveness & Organising Advertising Functions.

Methods of measuring advertising effectiveness; advertising research; structure & functions of an advertising agency; selection & co-ordination of advertising agency; Advertising regulations; Internet advertising.

Suggested Readings:

1. Rajeev Batra, John.G.Myers.T.David.A.Aaker; Advertising Management; PHI New Delhi,
 2. Jefkins & Yadin; Advertising, Pearson Education, New Delhi,
 3. Manendra Mohan; Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi
 4. S.A. Chunnawalia & K.c.Sethia Foundations of Advertising - Theory & Practice, Himalaya Publishing House,
 5. Sonatakki, Advertising.
 6. Wells, Advertising.
 7. C.S Rayudu Media and Communication Management.
 8. Murthy/U Bhojanna; Advertising in IMC
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GROUP - V, HUMAN RESOURCE MANAGEMENT PERFORMANCE MANAGEMENT DSE – 1e: BCH – 5.3e

Objective:

To familiarize the students with the concepts, process, methods and techniques used for performance appraisal in an organization

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction to Performance Management	20	√	√
Unit 2: Process of Performance Management	20	√	√
Unit 3: Mechanics of Performance Management Planning and Documentation	20	√	√
Unit 4: Performance Appraisal Methods	20	√	√
Unit 5: Issues in Performance Management	20	√	√

Unit 1: Introduction to Performance Management

Definition of Performance Evaluation, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management. Meaning and Importance of Performance Management, Linkage of Performance Management to Other HR Processes

Unit 2: Process of Performance Management

Overview of Performance Management Process, Performance Management Process, Performance Management Planning Process, Mid-cycle Review Process, End-cycle Review Process, Performance Management Cycle at a Glance

Unit 3: Mechanics of Performance Management Planning and Documentation

The Need for Structure and Documentation, Manager's Responsibility in Performance Planning Mechanics and Documentation, Employee's Responsibility in Performance Planning Mechanics and Documentation, Mechanics of Performance Management Planning and Creation of PM Document - Performance Appraisal: Definitions and Dimensions of PA, Purpose of PA and Arguments against PA, Importance, Characteristics of Performance Appraisal, Performance Appraisal Process, Limitations

Unit 4: Performance Appraisal Methods

Performance Appraisal Methods, Traditional Methods, Modern Methods, including 360 and 720 models and Performance Appraisal of Bureaucrats – A New Approach

Unit 5: Issues in Performance Management

Role of Line Managers, Performance Management and Reward: Role of Line Managers in Performance Management, Performance Management and Reward, Concepts related to Performance and Reward, Linking Performance to Pay – A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward - Facilitation of Performance Management System through Automation - Ethics in Performance Appraisal

Suggested Readings:

1. A.M Sheikh, Human Resource development and Management, S Chand publication
2. Snell and Bohlander, Human Resource Management, South-Western Cengage Learning. Indian Edition.
3. Uday Kumar Haldar and Juthika Sankar, Human Resource Management. Oxford Higher Education,
4. Seema Sanghi, Human Resource Management, Vikas Publications,
5. Sharou Pande and Swapnaleka Basak, Human Resource Management, Pearson Education,
6. K. Aswathappa, Human Resource Management, McGraw Hill Education,
7. D Gopalakrishna, Case incidents in Human resource Management, IK International Publishers

LABOUR WELFARE & SOCIAL SECURITY

DSE – 2e: BCH – 6.3e

Objective:

To expose students to acquire skills in Labour Welfare & Social Security

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Social & Labour Welfare	20	√	√
Unit 2: Managing Quality and Productivity	20	√	√
Unit 3: Indian Labour Organization	20	√	√
Unit 4: Social Security	20	√	√
Unit 5: Labour Administration	20	√	√

Unit 1: Social & Labour Welfare

Social Welfare; Labour Welfare: Concept, Scope; Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare; Labour Welfare Policy and Five Year Plans, Historical Development of Labour Welfare in India;

Unit 2: Managing Quality and Productivity

Alternative work arrangements, using quality circle programs, attitude surveys, Total quality management programs, creating self-directed teams, extending participative decision making, HR and business process reengineering.

Unit 3: Indian Labour Organization

Impact of ILO on Labour Welfare in India; Agencies of Labour Welfare and their Roles, Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Centers; Welfare Officer: Role, Status and Functions.

Unit 4: Social Security

Concept and Scope; Social Assistance and Social Insurance, Development of Social Security in India; Social Security measures for Industrial Employees

Unit 5: Labour Administration

Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India-Director General of Employment and Training; Director General of Factory Advice Service; Provident Fund Organization; ESI Schemes; Central Board for workers' Education;

Suggested Readings:

1. Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
2. Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi:
3. Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, MuMHRMi.

4. Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi:
 5. Punekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial Relations, Himalaya Pub. House, Mumbai.
 6. Pant, S.C., Indian Labour Problems, Chaitanya Pub. House, Allahabad.
 7. Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut;
 8. Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Pub., Agra;
 9. Memoria, C.B. Dynamics of Industrial Relations in India, Himalaya Pub. House, MuMHRMi.
 10. B.D Singh: Labour Laws for Managers
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STRATEGIC HUMAN RESOURCE MANAGEMENT

DSE – 3e: BCH – 7.3e

Objective:

To expose students to acquire skills in Strategic Human Resource Management

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction to Strategic HRM	20	√	√
Unit 2: Investment Perspectives of HR	20	√	√
Unit 3: Managing Strategic Organization	20	√	√
Unit 4: Establishing Strategic Plans	20	√	√
Unit 5: Global HRM	20	√	√

Unit 1: Introduction to Strategic HRM

Strategic role of HRM, Planning and Implementing Strategic HR policies, HR Strategies to increase firm performance

Unit 2: Investment Perspectives of HR

Investment Consideration, investments in Training and Development, investment Practices for improved Retention, investments job secure work courses, Non-traditional investment Approaches.

Unit 3: Managing Strategic Organization

Managing Strategic Organizational renewal- Managing change and OD, instituting TQM Programmes, Creating Team based Organizations, HR and BPR, Flexible work arrangement.

Unit 4: Establishing Strategic Plans

Establishing Strategic pay plans, Determining periods, Establishing periods, Pricing Managerial and professional jobs, Compensation trends, Objectives of international Compensation, Approaches to international Compensation, Issues related to double taxation. Cases

Unit 5: Global HRM

Managing Global Human Resources-HR and the internationalization of business, Improving international Assignments through selections, Training and maintaining international Employees, Developing international Staff and Multinational Teams, Multinational, Global, and Transnational Strategies, Strategic Alliances, Sustainable Global Competitive Advantage, Globally Competent Managers, Location of Production Facilities

Suggested Readings:

1. Gary Dessler, Human Resource Management, PHI, New Delhi,
2. Charles R. Greer, Strategic Human Resource Management, Pearson Education,
3. Luis R. Gomez-Mejia, David B. Balkin, Robert L. Cardy, Managing Human Resources, PHI,
4. Rajkumar : Human Resource Management I.K. International Publishers
5. Peter J. Dowling, Denice E. Welch, Randall S. Schuler, International Human Resource Management, Thomson South-Western,
6. Rajesh Visvanathan : Strategic Human Resource Management
7. R. Regis : Strategic Human Resource Management