

**RABINDRANATH TAGORE
UNIVERSITY**

DEPARTMENT OF COMMERCE

**Four Year Undergraduate Bachelor of Commerce
AS PER NEP, 2020**

COURSE STRUCTURE

**RABINDRANATH TAGORE UNIVERSITY, HOJAI, ASSAM
AS PER NEP-2020**

BACHELOR OF COMMERCE COURSE STRUCTURE

SEMESTER	CATEGORY OF COURSE	Name of Papers/Courses	Credits
1st Semester	Core-1	Financial Accounting	4
	Minor-1	Business Laws	4
	MD/GE-1	Business Economics (Commerce) Basics of Business and Management (For Arts and Science Stream)	3
	AECC-1	English language proficiency/Assamese/Bengali/Hindi/ Manipuri/Nepali/Arabic	2
	SEC-1	Fundamentals of Entrepreneurship	3
	VAC-1	Yoga	2
	VAC-2	Health and Wellness	2
2nd Semester	Core-2	Fundamentals of Financial Management	4
	Minor-2	Business Management & Startups	4
	MD/GE-2	Marketing for Beginners (Commerce) Accounting for Everyone(For Arts and Science Stream)	3
	AECC-2	Environment Study	2
	SEC-2	Computer Application in Business	3
	VAC-3	Constitutional Values and Fundamental Duties	2
	VAC-4	Understanding India	2
3rd Semester	Core-3	Corporate Accounting	4
	Core-4	Income Tax Law and Practice	4
	Minor-3	Management Principles and Applications	4
	GE-3	Business Mathematics	3
	AECC-3	Ethical Values for Students	2
	SEC-3	E-Filing of Return	3
	Core-5	Advance Financial Accounting	4

4th Semester	Core-6	Auditing and Corp. Governance	4
	Core-7	Human Resource Development	4
	Minor-4	Business Statistics	4
	AECC-4		2
	Summer Internship		2
5th Semester	Core-8	Principles of Marketing	4
	Core-9	Cost Accounting	4
	Core-10	Industrial Relations and Labour laws	4
	Core-11	Financial Markets and Institutions	4
	Minor-5	Law and Practice of Banking	4
6th Semester	Core-12	Organisational Behaviour	4
	Core-13	Management Accounting	4
	Core-14	Business Ethics	4
	Core-15 Minor-6	Limited liability Partnership	4
		Business Documents	4
7th Semester	Core-16	Financial Reporting and Analysis	4
	Core-17	Consumer Affairs and Customer care	4
	Core-18	Banking and Insurance	4
	Core21 (Additional Paper only for Non Research)	Compensation Management	4
	Minor-7	International Business	4
	Dissertation/Project (Only for Research)	Dissertation/Project	4
8th Semester	Core-19	Business Tax Procedure and Management/Research Methodlogy	4
	Core-20	Human Capital Management	4
	Core-22 (Additional Paper only for Non Research)	Financial Environment	4
	Core-23 (Additional paper only for Non Research)	E-Business	4
	Minor-7	Financial Technology and Analytics	4
	Dissertation/Project(Only for Research)	Dissertation/Project	8

**SYLLABUS UNDER FYUGP
B.COM 1ST SEMESTER**

SEMESTER-I

MAJOR-1.1

Financial Accounting

Course Title : Financial Accounting

Course Code : MAJ-FAC-1.1

Nature of Course : Major

Total Credits : 4

Distribution of Marks : (Theory: 80 and Internal Assessment: 20)

Lectures 65

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

CONTENTS

Unit 1: Theoretical Framework

Lectures 16

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. The nature of financial accounting principles : entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

iii. Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

Unit 2: Computerised Accounting System

Lectures 16

Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, Various types of Accounting packages/software and their advantages and disadvantages; Tally 9 and its features, working on TALLY. Simple Practical Problems (Lab work) (Lab work -10 and Theory-6)

Unit 3: Measurement of Business Income

Lectures 16

- i. Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.**
- ii. Capital and revenue expenditures and receipts**
- iii. Revenue recognition: Recognition of income and expenses as per AS 9.**
- iv. Inventory Valuation: Meaning and Significance.**

Unit 4: Final Accounts Lectures 16

Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.

Unit 5: Hire-Purchase, Instalment Systems and Branches: Lectures 16

- i) Accounting for Hire-Purchase and Instalment Systems: Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.**
- ii) Accounting for Branches: Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).**

Note: Practical (with computer) in Computerised Accounting System (Unit 2) WILL be compulsory

Examination Scheme for Computerised Accounts: 6 marks will be included in Question Paper and 10 marks for Practical with computer. The practical examination will be for 1 hour.

Thus, the Theory Exam shall carry 70 marks

Suggested Readings:

- 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw- Hill Education, 13th Ed. 2013.**
- 2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.**
- 3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.**
- 4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.**
- 5. B. B. Dam, H C Gautam and others, Financial Accounting, Gayetri Publications, Guwahati**
- 6. K. R. Das & K. M. Sinha. Financial Accounting**
- 7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.**
- 8. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.**
- 9. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House**
- 10. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.**
- 11. Tulsian, P.C. Financial Accounting, Pearson Education.**
- 12. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi**

Note: Latest edition of the text books should be used.

SEMESTER-I

MINOR-1.1

BUSINESS LAWS

Course Title : BUSINESS LAWS

Course Code : MIN-BNL-1.1

Nature of Course : MINOR

Total Credits : 4

Distribution of Marks : (Theory: 80 and Internal Assessment: 20)

Learning Objectives

To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

Learning outcomes

The Learning Outcomes of this course are as follows:

- 1. Analyse the basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.**
- 2. Describe various modes of discharge of contract and remedies available in case of breach.**
- 3. Recognize and differentiate between the special contracts.**
- 4. Analyse the rights and obligations under the Sale of Goods Act.**
- 5. Attain skills to form and manage entrepreneurial ventures as LLP.**

SYLLABUS

Unit 1: The Indian Contract Act, 1872 (14 hours) 20

Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects; Void agreements; Quasi-contracts.

Unit 2: Discharge of Contract and Remedies for Breach (6 hours) 10

Modes of discharge of contract: performance of a contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.

Unit 3: Introduction to Special Contracts (6 hours) 10

Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.

Unit 4: The Sale of Goods Act, 1930 (14 hours) 20

Contract of sale; Meaning and the difference between a sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.

Unit 5: The Limited Liability Partnership Act, 2008 (20 hours) 20

Salient Features and Nature of LLP; Small LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by registration;

Registered office of LLP and change therein; Change and Rectification of the name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistleblowing; Conversion into LLP.

Practical Exercises

The learners are required to:

1. identify components of valid contracts present in the rent agreement/ sale deed/appointment

letters used or seen in day-to-day life.

2. identify and enumerate types of damages in case of breach of contract under different real life situations.

- 3. prepare a list of gratuitous and non-gratuitous bailment contracts entered in daily life.**
- 4. analyse some case studies where 'caveat venditor' is applicable.**
- 5. examine RUN form and FiLLip webform from notification on MCA portal and enlist the mandatory fields.**

Essential/ Recommended readings

- Bhushan, B., Kapoor, N. D., Abbi, R., & Kapoor, R. (2020), Elements of Business Laws. Sultan Chand.**
- Dagar, I., & Agnihotri, A., (2020), Business Laws, Sage Textbook**
- Jagota R. (2021). Business Laws. , MKM Publishers ScholarTech Press.**
- Kuchhal, M. C., & Kuchhal, V. (2013). Business Laws. New Delhi. Vikas Publishing House.**
- Maheshwari, S. N., & Maheshwari, S. K. (2011). A Manual of Business Laws. Himalaya Publishing House Pvt. Ltd.**
- Sharma, J. P., & Kanojia, S. (2018). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.**
- Singh, A. (2008). The Principles of Mercantile Law. Lucknow. Eastern Book Company.**
- Sulphey, M. M., & Basheer, AZ-HAR. (2014). Laws for Business, 5th ed. PHI Learning**
- Tulsian, P. C. (2000) Business Law. New Delhi. Tata McGraw Hill.**

Suggestive Readings

- Arora, S. (2021) Business Laws. New Delhi. Taxmann.**
- Das & Roy (2018). Business Laws. Oxford University Press.**
- Sharma, J. P., & Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell. (For Hindi)**
- The Indian Contract Act, 1872.**
- The Sale of Goods Act, 1930.**
- The Limited Liability Partnership Act, 2008.**

SEMESTER-I
MULTIDISCIPLINARY-1.1
MD/GE (For Arts and Science)
BASICS OF BUSINESS AND MANAGEMENT

Course Title : BASICS OF BUSINESS AND MANAGEMENT

Course Code : MD-BBM-1.1

Nature of Course : MD

Total Credits : 3

Distribution of Marks : (Theory: 60 and Internal Assessment: 15)

Course Objectives:

To acquaint the learners from non-commerce streams about the basics of Business and management with the emerging trends in business and to enable them to apply these learning in starting a business, building careers and managing their personal finances.

Course Learning Outcomes:

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

- 1 Distinguish and explain the various forms of business ;**
- 2 Explain the functions of Management of any business organisation;**
- 3 Analyse the managerial skills required to manage a business entity**
- 4 Assess the importance of the emerging trends in business**
- 5 Create a business model based on locally available resources**

Course Content:

UNIT- I: (15 Hours) (25 Marks)

Basics of Business

1 Business- concept, definition, objectives, functions, characteristics. Concept of utility creation, importance, social responsibility of business and ethical conduct.

2 Concept of industry, trade and commerce- types, auxiliaries to trade-types

3 Organisation- meaning, importance, formal and informal organizations

4 Types of business organizations- Concepts and basics of Sole proprietorship, partnership,

undivided Hindu family business, Cooperative societies and Joint Stock Company

UNIT-II: (15 Hours) (25 Marks)

Management

1 Concept, definitions, need, importance. Theories of Management: Scientific management, Fayol's 14 principles of management, Human Relations approach, Behavioral approach, systems approach, contingency approach, MBO.

2 Basic Managerial functions: Planning- concept and importance, different types of plans, Organizing-span of management, types of authority-line, staff and functional, formal and informal organisation, delegation of authority.

3 Staffing: Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal. Coordinating-meaning and importance

4 Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.,

5 Controlling: Concept, Process, Limitations, Principles of Effective Control

6 Motivating: Theories of motivation, Maslow's hierarchy of needs, Herzberg's two factor theory and Vroom's Expectancy theory

7 Leading: Concept and importance, qualities of an effective leader and leadership styles

UNIT-III: (15 Hours) (25 Marks)

Business Environment and Emerging Trends

1 Business Environment: Internal and external environment, forces of external environment, impact of changes in external environment.

2 Emerging trends in business: E-commerce, Network marketing, digital marketing, Business process outsourcing, Knowledge process outsourcing, green marketing, digital markets, Digital economy.

Reference Books:

1 Basu, C. R. (1998). Business Organization and Management. N. Delhi: McGraw Hill Publishing India.

2 Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.

3 Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.

4 Kaul, V. K. (2012). Business Organization and Management, Text and Cases. N. Delhi: Pearson Edu.

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

6 Robbins, S. P., Bhattacharyya, S., DeCenzo, D. A., & Agarwal, M. N. (2011). Essentials of Management. London: Pearson Education.

7 Terry, G. R. (2010). Principles of Management. Homewood, California: Richard D. Irwin Inc.

8 Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

9 Soundaian, S. (2019). Principles of Management. Chennai: MJP Publishers

SEMESTER-I
MULTIDISCIPLINARY-1.1
MD/GE (For COMMERCE)
BUSINESS ECONOMICS

Course Title :BUSINESS ECONOMICS

Course Code : MD-BEC-1.1

Nature of Course : MD

Total Credits : 3

Distribution of Marks : (Theory: 60 and Internal Assessment: 15)

The Fundamentals of Economics

The Economic Problem-Scarcity and Choice; Nature and Scope- Positive and Normative Economics, Micro and Macro Economics; Central Problems of an Economy; Production Possibility Curve; Opportunity Cost; Working of Economic Systems; Economic Cycles

2. Basic Elements of Demand and Supply

Demand- Meaning, Demand Schedule, Individual and Market Demand Curve, Determinants of Demand, Law of Demand, Changes in Demand; Supply- Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of Supply, Changes in Supply; Equilibrium of Demand and Supply Determination of Equilibrium Price and Quantity, Effect of a shift in Demand or Supply; Elasticity of Demand and Supply

3. Theory of Consumer Behaviour

Cardinal Utility Approach-Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility; Indifference Curve Approach- Indifference Curves, Properties of Indifference Curves, Budget Line, Consumer's Equilibrium

4. Theory of Production and Costs

Theory of Production- Factors of Production, Basic Concepts, Production Function, Law of Variable Proportions, Returns to Scale; Producer's Equilibrium- Least-Cost Factor Combination and Output Maximisation for a given Level of

Outlay; Theory of Costs- Basic Concepts, Short-run Total Cost Curves Fixed and Variable, Short-run Average and Marginal Cost Curves, Relationship between Average and Marginal Cost Curve, Average and Marginal Cost Curves in the Long-run

5. Analysis of Markets

Basic Concepts of Revenue, Revenue Curves, Relationship between Average and Marginal Revenue Curve; Concept of Market and Main Forms of Market; Equilibrium of the Firm- Meaning, Objectives of the Firm, Total Revenue-Total Cost Approach, Marginal Revenue-Marginal Cost Approach; Price and Output under Determination Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.

7. Basic Elements of Money and Banking

Concept of Money-Its Functions, Quantity Theory of Money, Credit Creation; Central Bank (Reserve Bank of India)-Role and Functions; Commercial Banks-Role and Functions; Basic Elements of E-Banking; Monetary Policy in India

READINGS

1. H. L. Bhatia Micro Economic Theory; Modern Publisher, Gulab Bhawan, 6, Bahadurshah Zafar

Marg, New Delhi.

2. M.L. Jhingan Micro Economic Theory; Konark Publishers Pvt. Ltd., A-149, Vikas Marg,

Shakarpur, New Delhi-110 092.

3. S. K. Agarwala Economic System and Micro Economic Theory; Galgotia Publishing Company,

6A/4, WEA, Karol Bagh, New Delhi.

4. D.D. Chaturvedi Macro Economic - Analysis and Policy; Galgotia Publishing Company, 6A/4, WEA,

Karol Bagh, New Delhi.

5. D.M. Mithani Macro Economics; Himalaya Publishing House.

6. D.M. Mithani Money Banking, International Trade and Public Finance; Himalaya Publishing

House, Ramdoot, Dr. Bhalerao Marg, Girgaon, Bombay-400 004.

7. Ruddar Datt & Indian Economy; S. Chand & Company Ltd., Ram Nagar, New Delhi.

K.P.M. Sundaram

8. S. P. Gupta, Quantitative Techniques; Sultan Chand & Sons, 23, Daryaganj, New Delhi.

P. K. Gupta &

Man Mohan

9. R. S. Bhardwaj Business Statistics, Excle Books, A-45, Narayana Phase-I, New Delhi

10. A. K. Agarwal & Fundamental of Statistics; Frank Sons, Daryaganj, New Delhi.

Sahib Singh

11. R. S. N. Pillai & Statistics; S. Chand & Company Ltd. New Delhi.

V. Bagarathi

12. S. Saha Business Statistics, New Central Book Agency, Kolkata

13. B. M. Agarwal Quantitative Techniques, Sultan Chand & Songs Pvt. Ltd., Daryaganj, New Delhi.

14. Pindyck and Rubinfeld Microeconomics; Pearson Education.

15. Suraj B. Gupta Monetary Economics; Sultan Chand & Sons Pvt. Ltd.

REFERENCES

1. Samuelson & Economics; McGraw Hills.

William D. Nordhans

2. P. N. Chopra Advanced Economics Theory; Kalyani Publishers, New Delhi.

3. M. Maria John Kennedy Advanced Micro Economic Theory; Himalaya Publishing House, Delhi.

***This study material is sufficient from the point of view of syllabus. The students may refer these books for further knowledge and study of the subject.**

vii

4. A. C. L. Day Outline of Monetary Economics

5. A. N. Agarwal Indian Economy

6. I. C. Dhingra & Economic Development & Planning in India.

V. K. Garg

7. K.R. Choudhary Basic Principles of Modern Micro Economics; Book Land Economic Series.

8. Mural R. Spiegel & Theory and Problems of Statistics, Tata McGraw Hills, New Delhi

Larry J. Stephans

9. S. P. Gupta Statistical Methods; Sultan Chand & Sons, New Delhi.

10. Neva Goodwin, Macro Economics in Context, PHI Learning Pvt. Ltd.

Julie A Nelson,

Jonathan Harris

11. Eleventh Five Year Plan Government of India Publication.

(2007-2012)

12. Twelfth Five Year Plan Government of India Publication.

(2012-2017)

13. Economic Survey Government of India Publication.

(Latest)

SEMESTER-I

SEC-1.1

Fundamentals of Entrepreneurship

Course Title : Fundamentals of Entrepreneurship

Course Code : SEC-FOE-1.1

Nature of Course : SEC

Total Credits : 3

Distribution of Marks : (Theory: 60 and Internal Assessment: 15)

Learning Objectives

The basic objective of this paper is to promote entrepreneurial awareness among the learners so as to understand its need and relevance in Indian society as well as to make students aware of the existing environmental support system for the promotion of entrepreneurship in the country.

Learning Outcomes

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

- 1. Analyse the process of entrepreneurship and the role of entrepreneurs in an organisation.**
- 2. Assess the personality and competency desirable in an entrepreneur.**
- 3. Analyse the entrepreneurial process for establishing a new venture.**
- 4. Evaluate the entrepreneurial environment.**
- 5. Analyse the risk and rewards associated with an entrepreneurial venture.**

SYLLABUS

Unit I: Entrepreneur and Enterprise (9 hours)

Meaning and types of entrepreneurs, characteristics of entrepreneurs, entrepreneur vs. manager; Role and functions of entrepreneurs in relation to the enterprise and in relation to the economy.

Unit II: Entrepreneurial Person (9 hours)

Entrepreneurial personality; Entrepreneurial competencies; EDI's prescribed competencies; Social groups and their entrepreneurial actions; Entrepreneurial motivation; Motivation theories and entrepreneurial behavior- need for achievement.

Unit III: Entrepreneurship and its Process (9 hours)

Entrepreneurial process and its dynamics in the environment; Opportunity identification process;

Business plan and feasibility analysis of business ideas; Contents of a business plan/project.

Unit IV: Entrepreneurial Environment (9 hours)

Entrepreneurial support system- social, economic and financial support system; Contemporary role models; Family business in India and their contribution to entrepreneurship; Role of educational institutions in the promotion of entrepreneurship.

Unit V: Entrepreneurial Performance and Rewards (9 hours)

Measures of entrepreneurial performance; Financial and psychological rewards; Entrepreneurial risks; Risk-rewards compatibility; Entrepreneurial rewards in the context of socio-economic environment of India.

Practical Exercises

The learners are required to:

- 1. Evaluate the role of entrepreneur in a new venture.**
- 2. Assess their strengths and weaknesses as an entrepreneur.**
- 3. Analyse the entrepreneurial process a newly established venture.**
- 4. Assess the role of different environmental factors that have promoted an entrepreneurial venture.**

5. Analyse the risk and return trade off for an entrepreneurial venture.

Suggested Readings

- **Holt, D. H. (1992). Entrepreneurship: New Venture Creation. New Delhi: Prentice Hall of India.**
- **Panda, S. C. (2008). Entrepreneurship Development. New Delhi: Anmol Publications.**
- **Taneja, S., & Gupta, S. L. (2001). Entrepreneurship Development-New Venture creation. New Delhi: Galgotia Publishing House.**

Additional Resources

Journals & Periodicals:

- **Journal of Entrepreneurship**
- **SEDME**
- **Laghu Udyog Samachar**

**SYLLABUS UNDER FYUGP
B.COM 2ND SEMESTER**

SEMESTER-II

MAJOR-2.1

Fundamentals of Financial Management

Course Title : Fundamentals of Financial Management

Course Code : MAJ-FFM-2.1

Nature of Course : MAJOR

Total Credits : 4

Distribution of Marks : (Theory: 80 and Internal Assessment: 20)

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

- 1. explain the financial environment within which the organization must operate**
- 2. analyze the finances of individual corporations both in terms of their performance and capital budgeting**
- 3. relate the importance of cost of capital within the context of financial decision making**
- 4. access financial information from a wide variety of sources and use this information**
- 5. estimate working capital requirement in a firm along with an understanding of cash management.**

Course Contents :

Unit 1: 12 Hours 20 Marks

Financial Management: An Overview

Meaning, Importance, and Scope of Financial Management. Traditional and Modern Approach, Objectives and Functions of Financial Management, An Overview of Finance and Others Discipline, Role of Finance Manager, Agency Problem.

Unit 2: 12 Hours 20 Marks

Time Value of Money

Time Value of Money- Concept and Rationale, Valuation Techniques- Discounting and Compounding. Practical Applications of Time Value of Money, Concept of Risk and Return.

Unit 3: 12 Hours 20 Marks

Investment Decisions

(a) Capital Budgeting Decisions- Capital Budgeting Process, Cash flow estimation.

Techniques of Capital Budgeting- Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index.

(b) Working Capital Decisions - Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade-off, Sources of short-term Finance, Working Capital Estimation.

Unit 4: 12 Hours 20 Marks

Cost of Capital & Financing Decisions

Sources of Long-Term Financing, Components of Cost of Capital, Method for Calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt, Cost of Preference Capital and Weighted Average Cost of Capital. Operating and Financial Leverage. An Overview of Theories of Capital Structure, Determinants of Capital Structure.

Unit 5: 12 Hours 20 Marks

Dividend Decisions

Introduction, Theories of Dividend – Irrelevance and Relevance, Types of Dividend Policies and Determinants of Dividend policy. Bonus Share (Stock Dividend) and Stock (Share) Splits.

Practical Exercises:

The learners are required to:

- 1. analyse and interpret case studies on capital budgeting, financial structure and working capital of a company based on annual reports and other information.**
- 2. determine the operating cycle of the manufacturing company.**
- 3. use excel for evaluating various financing decisions.**
- 4. determine the capital structure of various companies from their annual reports.**
- 5. determine the working capital of various companies from their annual reports.**

Essential/ Recommended readings

- Kothari, R. (2016). Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.**
- • Pandey, I.M. (2011). Essentials of Financial Management. Vikas Publications. New Delhi**
- Rustagi, R. P. (2019). Basic Financial Management Sultan Chand, New Delhi**
- Sharma, S. K., & Sareen, R. (2018). Fundamentals of Financial Management Sultan Chand & Sons (P) Ltd. New Delhi.**
- Singh, J. K. (2016). Basic Financial Management: Theory and Practice. Galgotia Publishing House New Delhi**
- Singh, P. (2011). Financial Management. Ane Books Pvt. Ltd. New Delhi**
- Singh, S., & Kaur, R. (2020). Basic Financial Management. Kitab Mahal. New Delhi**
- Tulsian, P.C., & Tulsian, B. (2010). Financial Management. S.Chand. New Delhi.**

Suggestive Readings:

- Chandra, P. (2011). Financial Management: Theory and Practice. Tata McGraw Hills, New Delhi.**
- Horne, J. C. V., & Wachowicz, J. M. (2010). Fundamentals of Financial Management. Pearson Education**
- Khan, M. Y., & Jain, P. K. (2007). Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.**

**SYLLABUS UNDER FYUGP
B.COM 2ND SEMESTER**

SEMESTER-II

MINOR-2.1

BUSINESS MANAGEMENT AND STARTUPS

Course Title : BUSINESS MANAGEMENT AND STARTUPS

Course Code : MIN-BMS-2.1

Nature of Course : MINOR

Total Credits : 4

Distribution of Marks : (Theory: 80 and Internal Assessment: 20)

Course Outcomes:

On successful completion of the course, the Students will be able to

- **Design and demonstrate the strategic plan for the attainment of organizational goals.**
- **Compare and choose the different types of motivation factors and leadership styles.**
- **Understand startups Opportunities and Financial Issues of Startups**
- **Understand the support extended by Incubators & Major Startups Incubators in India.**
- **Understands Government Initiatives for Startups in India**

Course Contents

Unit 1:

Principles & Functions of Management (12 Hrs)

(20 MARKS)

Introduction – Meaning – Definitions – Importance & scope of management - Principles of Management. Managerial Functions: Meaning, Definition, Characteristics, benefits & Limitations of Planning, organizing, Directing, Coordinating & Controlling - Task & Responsibilities of Professional Manager

Unit 2:

Leadership & Motivation (12 Hrs)

(20 MARKS)

Leadership: concept – Importance – Major Theories of leadership (Likert's scale Theory, Blake & Mouton's Managerial Grid theory, House Path Goal theory, Fred Fielder's situational leadership). Modern Leadership styles in the changing world (Charismatic leadership, Transformational leadership, Visionary Leadership, Transactional Leadership, Servant Leadership, Situational Leadership).

Motivation: Concept & importance of Motivation – Contemporary Motivation Theories (Expectancy Theory, Equity Theory, Goal Setting Theory, Reinforcement theory)

Unit 3:

Startups & Its Financial Issues (12 Hrs)

(20 MARKS)

Introduction- Meaning – Features – Types of Startups – Ideation – Design Thinking, Entrepreneurship Lessons for Startups, 3 Pillars to Initiate startup (Handholding, Funding & Incubation). Startup Financial issues: feasibility Analysis- The cost & Process of Raising capital – Unique Funding issues of a High tech Ventures – funding with equity – Financing with debt – funding strategies with bootstrapping – Crowdfunding – Venture Capital.

Unit 4:

Incubation Support to startups (12 Hrs)

(20 MARKS)

Introduction- Meaning & definition of Incubation support – Objectives & Functions of Incubation Centers - Services Types – Incentives for Incubators – Role of Incubators in startup Policy, List of Major Startups

Incubators in India - Case studies on Startups.

Unit 5:

Government Initiatives for Startups in India (12 Hrs)

(20 MARKS)

Government Initiatives – Startup India Initiative, Seed Fund – ASPIRE –SAMRIDDHI Scheme – Mudra Scheme (Sishu, Kishore & Tarun) – ATAL Innovation Mission – MSME Multiplier Grants Scheme –Credit Guarantee fund trust for micro & small business – Software Technology Park – Venture Capital

Assistance Scheme – Single Point Registration scheme – M-SIPS – Self Employment & Talent Utilization

Reference AND suggested Books:

- **Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.**
- **Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.**
- **James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.**
- **B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books**
- **P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.**
- **Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.**
- **Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.**
- **Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.**
- **S.R. Bhowmik and M. Bhowmik, Entrepreneurship, New Age nternational, 2007.**
- **Steven Fisher, Ja-nae Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, McGraw Hill Education India Pvt. Ltd, 2016.**
- **Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneurs Road Map, 2e, Routledge, 2017.**
- **Vijay Sathe, Corporate Entrepreneurship, 1e, Cambride, 2009**

**SYLLABUS UNDER FYUGP
B.COM 2ND SEMESTER**

SEMESTER-II

MD/GE-2.1

MARKETING FOR BEGINNERS

Course Title : MARKETING FOR BEGINNERS

COURSE CODE: MFB-MD-2.1

Nature of Course : MULTIDISCIPLINARY

Total Credits : 3

Distribution of Marks : (Theory: 60 and Internal Assessment: 15)

Course Objectives:

- **To help students understand the fundamentals of marketing concept.**
- **To help students understand the importance of Marketing in business.**

Learning Outcome:

This course will help students understand the basics of marketing and also the application of marketing concepts in practical life.

UNITS I (10 HOURS) (15 MARKS)

Introduction: Concept and importance of Marketing, Market Segmentation, Targeting, and Positioning and Repositioning, Marketing Mix, Targeted Marketing versus Mass Marketing.

UNIT II (10 HOURS) (15 MARKS)

Product and Services Strategy:

Product, Product classifications, Individual product decisions, Product line decisions, Product mix decisions, New-Product Development and Product Life-Cycle Strategies; Service marketing.

UNIT III 10 (HOURS) (15 MARKS)

The Pricing Framework and a Firm's Pricing Objectives, Factors That Affect Pricing Decisions, Pricing Strategies.

UNIT IV

(15 HOURS)

(15 MARKS)

Promotion Mix; Distribution Channels and Logistics Management; The nature of distribution channels, Channel design decisions, Physical distribution and logistics management.

Modes of In-Semester Assessment:

(15 Marks)

1. Sessional Examination - 10marks

2. Other (any of the following) 5 marks

· Group Discussion

· Assignment

· Seminar Presentation on any of the relevant topics

Suggested Readings:

Reference Book:

1. Principles Of Marketing: A Global Perspective- Philip Kotler, Gary Armstrong, SweeHoonAng, Prof SiewMeng Leong, Chin-Tiong Tan, Prof Oliver Hong-Ming Yau , Pearson Publication

Text Books:

1. Marketing Management -R S N Pillai, V Bagavathi,S.ChandEdition: 1st edition,2010

2. Marketing Management - Concepts, Cases, Challenges And Trends –

GovindarajanMadabusi, PHI publication.

3. Marketing Management, Dr. Amit Kumar, Dr. B. Jagdish Rao, SahityaBhawan Publications 3rd Revised Edition 2017

**SYLLABUS UNDER FYUGP
B.COM 2ND SEMESTER**

SEMESTER-II

MD/GE-2.1(FOR ARTS AND SCIENCE)

Accounting for Everyone

Course Title : Accounting for Everyone

Course Code:AEO-MD-2.1

Nature of Course : MULTIDISCIPLINARY

Total Credits : 3

Distribution of Marks : (Theory: 60 and Internal Assessment: 15)

No. of Hours per Week 3 Hrs

Total No. of Teaching Hours 42 Hrs

Course Outcomes: On successful completion of the course, the Students will be able to

- 1. Analyse various terms used in accounting;**
- 2. Make accounting entries and prepare cash book and other accounts necessary while running a business;**
- 3. Prepare accounting equation of various business transactions;**
- 4. Analyse information from company's annual report;**
- 5. Comprehend the management reports of the company**

Syllabus:

Unit No. 1: Introduction to Accounting

08 Hours

Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, 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 No. 2: Transactions and Recording of Transactions 08 Hours

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. (Simple Problems)

Unit No. 3: Preparation of Financial Statements 10 Hours

Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)

Module No. 4: Company Accounts 08 Hours

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.

Unit No. 5: Management Reports 08 Hours

Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.

Activities:

- 1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.**
- 2. Prepare accounting equation by collecting necessary data from medium sized firm.**
- 3. Prepare financial statements collecting necessary data from small business firms.**

4. Collect the management reports of any large scale organisation and analyse the same.

5. Any other activities, which are relevant to the course.

Text Books:

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.

2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.

3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.

4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.

9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

Note: Latest edition of text books may be used.

**SYLLABUS UNDER FYUGP
B.COM 2ND SEMESTER**

SEMESTER-II

SEC-2.1

COMPUTER APPLICATIONS IN BUSINESS

Course Title : COMPUTER APPLICATIONS IN BUSINESS

Nature of Course : SEC

COURSE CODE :SEC-CAB-2.1

Total Credits : 3

Distribution of Marks : (Theory: 50 and Internal Assessment: 25)

Learning Objectives

This paper aims to impart computer knowledge that will enable them the ability to handle and analyse data for decision making and present it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

Learning outcomes

The Learning Outcomes of this course are as follows:

- 1. describe the various concepts and terminologies used in computing, computer networks and the internet.**
- 2. examine document creation for report making and communication.**
- 3. identify and make good presentations.**
- 4. analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. s/he should also be able to manipulate and analyse the business data for a better understanding of the business environment and decision-making.**

5. identify the spreadsheet knowledge acquired through this paper in solving real-life problems that help in decision making.

Unit 1:

Introduction (4 hours)

Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface(CLI), Touch Interface, Natural Language Interface(NLI); data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer-to-peer Computing;

Wireless Networking; Securing Networks: firewall. Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of the Internet to Society; Cyber Security: Cryptography, digital signature.

Unit 2:

Word Processing (3 hours)

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word documents: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Unit 3:

Preparing Presentations (2 hours)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit 4:

Spreadsheet basics (2 hours)

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in the formula, Projects involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges. Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions.

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.

Unit 5:

Spreadsheet projects (4 hours)

Creating business spreadsheet: Loan repayment scheduling; forecasting: stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.

Note:

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

2. There shall be a practical examination of 50 Marks (2 hours duration), a theory exam of 25 marks (1 hour duration) and an Internal Assessment of 25 marks (Class Test-10 Marks,

WorkBook- 10 Marks and attendance- 5 marks).

3. There shall be 1 lecture period per class and 6 Practical Lab periods per batch to be taught in the Computer Laboratory.

Practical Exercises (60 hours)

The learners are required to do the practical exercises which include, but are not limited to, the following:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using a table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.

2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students.

- 3. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.**
- 4. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.**
- 5. By taking secondary data from a company's income statement and balance sheet for five to ten years, all the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.**
- 6. Using logical, mathematical and statistical functions of the spreadsheet, the learners should be able to analyse the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out a number of absentees, counting no. of students scoring marks with distinction, etc.**
- 7. The learners should be able to prepare repayment schedules of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.**
- 8. By taking live data from the website of the Government of India, use a Spreadsheet for preparing frequency distribution, and graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.**

Essential/ Recommended Readings

- Jain, H. C., & Tiwari, H. N. (2021). Computer Applications in Business. Taxmann, Delhi.**
- Joseph, P. T., S. J. (2015). E-Commerce: An Indian Perspective, 6th ed. PHI Learning**
- Mathur, S., & Jain, P. (2016). Computer Applications in Business. Galgotia Publishing Company**
- Madan, S. (2020). Computer Applications in Business. Scholar Tech Press, Delhi.**
- Sharma, S. K., & Bansal, M. (2017). Computer Applications in Business. Taxmann, Delhi.**
- Thareja, R. (2019). Fundamentals of Computers. Oxford University Press.**
- Thareja, R. (2018). IT & It's Business Application. Oxford University Press.**
- Walkenbach, J. (2016). MS Excel. Bible. John Wiley & Sons, USA.**
- Winston, W. L. (2013). MS Excel. Data Analysis & Business Modeling. Microsoft Press, USA.**

**SYLLABUS UNDER FYUGP
B.COM 3RD SEMESTER**

SEMESTER-III

MAJOR-3.1

Corporate Accounting

Course Title : Corporate Accounting

Nature of Course : MAJOR

COURSE CODE : MAJ-CRA-3.1

Total Credits : 4

Distribution of Marks : (Theory: 80 and Internal Assessment: 20)

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

Course Outcomes

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

- Analyze the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
- Prepare financial statements of companies manually as well as using online software.
- Interpret the valuation of intangible assets and shares.
- Describe accounting for Amalgamation and Internal Reconstruction of Companies.
- Prepare Annual Reports of companies and analyze the voluntary and mandatory information contained in them.

Syllabus

Unit	Contents	Lecture	Tutorials	Total
Unit-1: (15 Marks)	Accounting for Share Capital and Debentures <ul style="list-style-type: none">• Types of shares• Accounting for Share Capital• Issue of Rights and Bonus Shares• ESOPs and Buy-Back of shares.• Issue and Redemption of preference Shares and Debentures.• Underwriting of Shares and Debentures.	05	01	06

	[In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.			
Unit-2: (20 Marks)	Financial Statements of Companies <ul style="list-style-type: none"> 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 Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cashflow Statement manually and using appropriate software. Interpreting the ratios calculated as per Schedule III of the Companies Act 2013 [with reference to Relevant Accounting Standards (AS and Ind AS) and the relevant provisions of The Companies Act, 2013, as applicable.]. Calculation of EPS as per AS 20. 	10	02	12
Unit-3: (15 Marks)	Valuation of Intangible Assets and Shares <ul style="list-style-type: none"> Valuation of Intangible Assets and Shares. Value Added Statement Economic Value Added, Market Value Added Shareholder Value Added 	09	03	12
Unit-4: (15 Marks)	Amalgamation of Companies and Internal Reconstruction <ul style="list-style-type: none"> Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103. Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme) 	07	02	09
Unit 5 (15 Marks)	Corporate Financial Reporting <ul style="list-style-type: none"> Meaning, need and objectives. Constituents of Annual Report and how it is different from financial statements. Contents of report of the Board of Directors XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS - 17, Sustainability Reporting Triple Bottom Line Reporting, CSR Reporting 	06	03	09

Modes of Sessional Assessment: 20 Marks

Assessment can be done through any one of the following:

(a) Unit Test (b) Attendance (c) Home Assignment d) Seminar Presentation

Suggested Readings

- Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. (1st Ed.). New Jersey: John Wiley & Sons.
- Dam, B. B., & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
- Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication.
- Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning.
- Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
- Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.
- Monga, J. R., & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th Ed.). New Delhi: Scholar Tech Press.
- Mukherjee, A., & Hanif, M. (2017). Corporate Accounting. (2nd Ed.). New Delhi: Tata McGraw Hill Education.
- Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University Press.
- Sah, R.K. (2019). Concept Building Approach to Corporate Accounting. (2nd Ed.). Cengage.
- Sehgal, A. (2012). Fundamentals of Corporate Accounting. (3rd Ed.). New Delhi: Taxmann Publication.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. (19th Ed.). New Delhi: S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2008). Corporate Accounting. (Rev. Ed.). New Delhi: S. Chand Publishing.

Additional Resources

- Accounting Standards at the Website of the Institute of Chartered Accountants of India.
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- The Companies Act, 2013 as amended from time to time.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Modes of Sessional Assessment: 20 Marks

Assessment can be done through any one of the following:

(a) Unit Test (b) Attendance (c) Home Assignment (d) Seminar Presentation

**SYLLABUS UNDER FYUGP
B.COM 3RD SEMESTER**

SEMESTER-III

MAJOR-3.2

Income Tax Law and Practice

Course Title: Income Tax Law and Practice

Course Code: ITL-MAJ-3.2

Nature of Course: Major

Total Credits: 4

Distribution of Marks: 80 (End -Sem) +20 (Sessional)

Paper: Income Tax Law and Practice

Course Objective: This paper aims to provide comprehensive knowledge of various heads of income and focuses on the computation of the total income and tax liability of an individual as per the Income Tax Act 1961.

Course Outcomes

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

- Comprehend the basic concepts, residential status of the assessee and incidence of tax.
- Develop an understanding of the nuances of the salaries, various allowances, and perquisites available under the head income from Salaries.
- Develop an understanding of the concept of self-occupied and let out property under the head income from house property.
- Compute the income under the head profits and gains of business or profession and capital gains.
- Compute incomes covered under the head income from other sources.
- Explore the concept of including the income of other persons in the assessee's income.
- Compute the total tax liability of an individual after allowing for permissible deductions and exemptions.

Syllabus

Unit	Contents	Lecture	Tutorials	Total
Unit-1: (15 Marks)	Basic concepts and Residential Status Types of shares <ul style="list-style-type: none">• Basic concepts: person, assessee, income• previous year, assessment year and PAN	09	03	12

	<ul style="list-style-type: none"> • structure to compute tax liability; residential status and tax incidence. 			
Unit-2: (25 Marks)	Income under the head Salaries and House <ul style="list-style-type: none"> • Computation of income under the head salaries including various allowances and perquisites, • computation of income of self-occupied and let out property. • Unrealized rent 	20	04	24
Unit-3: (15 Marks)	Income under the head Profits and Gains of Business or Profession <ul style="list-style-type: none"> • Computation of income from business or profession, • expenses specified and disallowed while computing such incomes 	08	02	10
Unit-4: (15 Marks)	Income under the head of Capital Gains and Other Sources <ul style="list-style-type: none"> • Meaning of capital assets, • Long term and short-term capital gains. • Computation of capital gains • Computation of taxable income from other sources. 	05	01	06
Unit 5 (10 Marks)	Computation of Total Income and Tax Liability of an Individual <ul style="list-style-type: none"> • Clubbing of income. • Set off and carry forward of losses, permissible deductions under section 80C to 80U. • Computation of taxable income and tax liability of an individual. 	06	02	08

Practical Exercises:

- Identify and educate the individuals not having PAN Card and help them understand the crucial relevance of holding a PAN Card. Help them in filling out the online application for the PAN Card and prepare the summarized report for the same.
- Identify the relevance of various allowances and deductions in the present context and give a presentation for the same.
- Identify and evaluate the tax liability of some individuals having income under different heads of income and present a case of the deductions and exemptions availed by each assessee.
- Practical sessions through the e-filing website of the Government of India.

Suggested Readings

- Ahuja, G., & Gupta, R. (2022). Simplified Approach to Income Tax. Flair Publications Pvt. Ltd., Delhi.
- Mittal, N. (2019). Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.

(a) Unit Test (b) Attendance (c) Home Assignment d) Seminar Presentation

- Singhania, V. K., & Singhania, M. (2022). Student's Guide to Income Tax. Taxmann Publications Pvt. Ltd., Delhi.

Modes of Sessional Assessment: 20 Marks

Assessment can be done through any one of the following:

**SYLLABUS UNDER FYUGP
B.COM 3RD SEMESTER**

SEMESTER-III

MINOR-3.1

Management Principles and Applications

Course Title: Management Principles and Applications

Course Code: MPA-MIN-3.1

Nature of Course: Minor

Total Credits: 4

Distribution of Marks: 80 (End -Sem) +20 (Sessional)

Course Objective: This paper aims to provide the student with an understanding of basic management concepts, principles and practices.

Course Outcomes

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

- Learn about the evolution of management thought and the contributions of key management theorists.
- Develop essential managerial skills such as planning, organizing, leading, and controlling
- Learn about motivation, communication, and team dynamics to effectively manage and lead teams.
- Understand the process of formulating, implementing, and evaluating strategies.
- Equip students with the knowledge and skills required for successful careers in management and leadership positions.
- Interpret the different management strategies proposed by the experts.

Syllabus

Unit	Contents	Lecture	Tutorials	Total
Unit-1: (15 Marks)	Evolution of Management Thoughts <ul style="list-style-type: none">• Classical Approach-Taylor, Fayol• Neo-Classical Approach and Human Relations Approach• Behavioral Approach, Systems Approach and Contingency Approach• Senge's Learning Organization	09	03	12
Unit-2: (15 Marks)	Strategic Management <ul style="list-style-type: none">• Strategic Planning• Environmental Analysis -Porter's Five Forces Model, SWOT, TOWS Matrix• Value Chain Analysis	20	04	24

	<ul style="list-style-type: none"> Decision Making-Concept & Importance 			
Unit -3 (20 Marks)	Leading & Motivating <ul style="list-style-type: none"> Leadership Theories: Trait, Behavioral, contingency, Transformational, Transactional Motivation Theories: Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, McGregor's Theory X and Theory Y, McClelland's Theory of Needs Communication in Management: Process, Barriers, and Effective Communication Team Building and Group Dynamics 	08	02	10
Unit-4 (15Marks)	Controlling <ul style="list-style-type: none"> Concept & Process Principles of Effective Control Techniques of Control- Ratio Analysis, ROI, Budgetary Control, PERT/CPM Emerging issues in Management 	05	01	06
Unit-5 (15 Marks)	Global Management Practices <ul style="list-style-type: none"> Impact of Globalization on management Managing across Cultures International Global Business Environment Global Strategic Planning 	06	02	08

Suggested Readings

- Sharma Gupta, Management Principles and Application, Kalyani Publishers
- R K Singhal, Management Principles and Application, V K Global Pub.Pvt Ltd. New Delhi
- Management Principles and Application-Jhunjunwala J Mohanty-Himalaya Publishing House
- Principles of Management-
- Griffin, R.W- Management Principles and Practices, Cengage Learning
- Gupta R. N- Principles & Practices of Management-S.Chand

Modes of Sessional Assessment: 20 Marks

Assessment can be done through any one of the following:

(a) Unit Test (b) Attendance (c) Home Assignment d) Seminar Presentation

**SYLLABUS UNDER FYUGP
B.COM 3RD SEMESTER**

SEMESTER-III

**MD/GE-3.1
Business Mathematics**

Title of the Course: Business Mathematics

Nature of the course : MD/GE

Paper Code : BMT-MD-3.1

Total Credits : 3

Distribution of marks : 60 (End Sem) + 15 (In-Sem)

Objective: The objective of this course is to familiarize the students with the basic Financial mathematics tools, with an emphasis on applications to business and economic situations.

Unit 1 : Matrices and Determinants (10 Lectures)

- (a) Algebra of Matrices, Matrix operation- Business Application, Determinant of a square matrix. Evaluation determinant of order three (Properties of determinants to be excluded). Inverse of a matrix.
- (b) Solution of system of linear equations (having unique solution and involving not more than three variables) using Cremer's Rule.

Unit 2 : Calculus I (10 Lectures)

- (a) Mathematics functions and their types – linear, quadratic, polynomial, exponential and logarithmic functions.
- (b) Concept of limit and continuity of a function.
- (c) Concept of differentiation, Rules of differentiation (upto product rule). Derivatives of e^x , a^x , $\log x$ (only result). Differentiation of simple algebraic functions. Maxima and minima involving second order derivative (relating to cost, revenue and profit).
- (d) Concept of Marginal Analysis- The common marginal concept in economics and their application in Business. Profit Maximisation under Monopoly. Economic Order Quantity.

Unit 3 : Calculus II (7 Lectures)

- (a) Functions of several variables. Concept of partial differentiation. Partial differentiation of simple functions.
- (b) Integration- Preliminary idea and standard forms- integration formulae for e^x , a^x , x^{-1} and x^n ($n \neq -1$). Integration by substitution (simple cases only).

- (c) Definite Integration- Finding it for simple cases.
- (d) Application of integration to marginal analysis in business.

Unit 4 : Mathematics of Finance - I

(15 Lectures)

- (a) Concept of simple and compound interest. Solution of related problems.
- (b) Rates of interest-nominal, effective and their inter-relationships in different compounding situations.
- (c) Compounding and discounting of a sum using different type of rates.
- (d) Types of annuities: ordinary, due, differred, continues, perpetual there future and present values using different types of rates of interest. Depreciation of Assets. Definition of sinking fund (General annuities to be excluded).

Unit 5 : Mathematics of Finance - II

(15 Lectures)

- (a) Time and work: Simple cases.
- (b) Profit, Loss and discount.
- (c) Shares- Concept of share, face value, Market value, equity shares, preferential shares, dividend, bonus shares. Simple examples.
- (d) Arithmetic and Geometric Progration (AP and GP)- Basic ideas of A.P. and G.P. Example on commercial application to AP and GP only.
- (e) Ratio and proportion- Finding the missing term of the proportion, amount distribution and merging of two ratios in one.
- (f) Concept of mixture and its examples.

Unit 6 : Linear Programming

(8 Lectures)

- (a) Linear Programming: Sketching of graphs of (i) Linear equation $ax + by + c = 0$ and (ii) Linear inequalities
- (b) Formulation of linear programming problem (LPP). Graphical solution to LPP involving not more than two variables.

MODES OF IN-SEMESTER ASSESSMENT:

20 Marks

- One Internal Examination 10 Marks
- Others (*any one*) 10 Marks
 - Group Discussion
 - Seminar presentation on any of the relevant topics
 - Debate

Suggested Readings:

1. Singh J.K. Business Mathematics. Himalaya Publishing House.
2. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance McGraw Hill Education.
3. Aggarwal, R.S., Quantitative Aptitude, S. Chand.
4. Text Book of Business Mathematics, Padmalochan Hazarika, S. Chand.

**SYLLABUS UNDER FYUGP
B.COM 3RD SEMESTER**

SEMESTER-III

**SEC-3.1
E-Filing of Returns**

Course Title: E-Filing of Returns

Course Code: EFR-SEC-3.1

Nature of Course: SEC

Total Credits: 3

Distribution of Marks: 50 (End -Sem) +25(Practical)

Course Objective: To equip students with the practical skills required for filing of returns under Income Tax and GST laws.

Course Outcomes

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

- Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
- Understand the basic process of computing taxable income and tax liability and know about various types of income tax return forms.
- Understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
- Become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.
- Know about various types of GST returns and their filing.

Syllabus

Unit	Contents	Lecture	Tutorials	Total
Unit-1: (15 Marks)	Conceptual Framework: e-filing <ul style="list-style-type: none">• Meaning of e-filing.• Difference between e-filing and regular filing of returns• Benefits and limitations of e-filing• Types of e-filing; e-filing process.• Relevant notifications.	09	03	12
	Income tax and e-filing of ITRs <ul style="list-style-type: none">• Introduction to income tax – basic terminology.	20	04	24

<p>Unit-2: (20 Marks)</p>	<ul style="list-style-type: none"> • types of assessee; income taxable under different heads • basics of computation of total income and tax liability • deductions available from gross total income • PAN card; due date of filing of income tax return. • Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal • preparation of electronic return (practical workshops) 			
<p>Unit -3 (10 Marks)</p>	<p>TDS and e-Filing of TDS returns</p> <ul style="list-style-type: none"> • Introduction to the concept of TDS • provisions in brief relating to advance payment of tax. • schedule for deposit of TDS; schedule for submission of TDS returns. • prescribed forms for filing of TDS returns. • exemption from TDS – Form 13, 15G, 15H. • Practical workshop on e-filing of TDS returns 	08	02	10
<p>Unit -4 (15 Marks)</p>	<p>Conceptual framework of GST</p> <ul style="list-style-type: none"> • Introduction to basic concepts of GST • Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess • GST Network; input tax credit utilization • small supplies and composition scheme. • schedule for payment of GST. • interest/penalty for late/non-filing of return. • payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger 	05	01	06
<p>Unit -5 (15 Marks)</p>	<p>Filing of GST returns</p> <ul style="list-style-type: none"> • GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B 	06	02	08

Suggested Readings

- Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- Ahuja. Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
- Bansal, K. M., GST & Customs Law, Taxmann Publication.
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Singhanian V. K , GST & Customs Lax, Taxmann Publication.
- Singhanian, Vinod K. and Singhanian Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
- Sisodia Pushendra, GST Law, Bharat Law House.

Practical : 25Marks

Theory : 50 Marks

**SYLLABUS UNDER FYUGP
B.COM 3RD SEMESTER**

SEMESTER-III

**AECC-3.1
Ethical Values for Students**

Course Title: Ethical Values for Students

Course Code: AECC-EVS-3.1

Nature of Course: AECC

Total Credits: 2

Distribution of Marks: 40(End -Sem) +10(Sessional)

Aims and Objectives:

- **To familiarize the students with core values of Academics and Goals of Education.**
- **To create an awareness about Unethical practices in the academics.**
- **To sensitize the students on issues relating to interpersonal Relations and community life in institutes of Higher Education.**
- **The objective is to create an awareness among the students about the concept of leadership and ethical leadership which will ultimately help them to become a good human being and develop an attitude to work in group.**

Learning Objectives:

- **The student with awareness would behave ethically in the campus and modify his behavior.**
- **The learning ambience of the educational Institution shall improve and fulfill the objectives of Higher Education.**
- **Articulate the different values which will contribute towards ethical leadership.**
- **Exhibit respectful treatment of others in an organizational context.**
- **Contribute to develop a positive social environment through active participation and cooperation with others.**

Course Contents

Unit 1

Meaning and Objective of Education:

Knowledge is power and quest for knowledge is the real meaning of education, not quest for Degree and qualifications; Real education builds characters: Difference between Academic Qualification and Ability, Academic failure could be failure with in the class room, but not outside (that is failed in exam, past in the life!)

Unit 2

Challenges for Ethical Practices in Institution of Higher Education:

Ragging, Suicide and Need for Educational Counseling, Violence vs. Peaceful Protest, Conflict resolution, Plagiarism and Violation of Intellectual property Rights, Cheating in Examination and other Fraudulent Practices.

Unit 3

Inter personal Relation and Community Life in HEI: Green Preacher and conservation of Energy,Community Life in Campus including Hostels, Local Common area, Inter personal relations (Students-Teacher, Students-Student and ManWoman, Positive Friendship).

Unit 4

Ethical Leadership in Academic Institution:

Concept and Traits of Leadership to provide solution, everyone has Leadership Role (not limited to position), Concept of Ethical leadership Scope of Leadership in college and Universities for-Students, Teachers and Administrators. Importance of co-curricular and extra – curricular activities.

**SYLLABUS UNDER FYUGP
B.COM 4TH SEMESTER**

SEMESTER-IV

**MAJOR-4.1
Advanced Financial Accounting**

Course Title: Advanced Financial Accounting

Course Code: AFA-Major-4.1

Nature of Course: Major

Total Credits: 4

Distribution of Marks: 80 (End -Sem) +20 (Sessional)

Course Objective: The course aims to impart advanced knowledge on financial accounting applicable in business of special nature and on Government accounting system

Course Outcomes

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

- Analyze and interpret financial reports of complex corporate structures, including consolidated financial statements, segment reporting, and disclosures related to significant accounting policies and estimates.
- Comprehend and apply advanced accounting principles and standards, including those related to consolidations, mergers and acquisitions, foreign currency transactions, and complex financial instruments.
- Earn mastery of consolidation techniques for groups of companies, including the preparation of consolidated financial statements, elimination of intercompany transactions and balances, and accounting for non-controlling interests.
- Develop the capacity to apply critical thinking and problem-solving skills to analyze and resolve complex accounting issues and discrepancies in financial reporting.
- Develop effective communication of complex accounting concepts and financial information to various stakeholders, both orally and in writing, including the preparation of financial reports and presentations

Syllabus

Unit	Contents	Lecture	Tutorials	Total
	Royalty			

<p>Unit-1: (15 Marks)</p>	<ul style="list-style-type: none"> • Royalty accounts: Meaning of Royalty, • Minimum Rent and Short working. • Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease. 	08	02	10
<p>Unit-2: (20 Marks)</p>	<p>Departmental Accounts</p> <ul style="list-style-type: none"> • Departmental Accounts- Meaning and objectives. • allocation of common expenses • System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software) • inter-department transfer 	08	02	10
<p>Unit-3: (15 Marks)</p>	<p>Accounting for Amalgamation and Dissolution of Partnership Firms</p> <ul style="list-style-type: none"> • Accounting for Dissolution of Partnership Firm including insolvency of partners, • Sale to a limited company and piecemeal distribution. Accounting for Amalgamation of Partnership Firms 	12	03	15
<p>Unit-4: (15 Marks)</p>	<p>Insurance Claims</p> <ul style="list-style-type: none"> • Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss stock and loss of profit. • Meaning of Insurance claims, procedure to lodge insurance claim. • Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit • Ascertainment of claims against loss of stock and loss of profit. 	13	02	15
<p>Unit 5 (15 Marks)</p>	<p>Government Accounting</p> <ul style="list-style-type: none"> • Meaning, features, and Objectives of Government Accounting • Difference between Commercial Accounting and Government Accounting. • General Principles of Government Accounting; Demand for Grant, Appropriation Accounts, Re-appropriation. • System of financial administration and financial control in India; Accounts keeping of the Government. • Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board. 	13	02	15

Suggested Readings

- Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education.
- Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
- Jain, S. P., & Narang, K. L. (2016). Advanced Accountancy. New Delhi: Kalyani Publishers.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur
- Godwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.
- Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
- Dam, B. B., & Gautam, H. C. (2019). Advanced Accounting. Gayatri Publications, Guwahati.

Modes of Sessional Assessment: 20 Marks

Assessment can be done through any one of the following:

(a) Unit Test (b) Attendance (c) Home Assignment d) Seminar Presentation

**SYLLABUS UNDER FYUGP
B.COM 4TH SEMESTER**

SEMESTER-IV

**MAJOR-4.2
Auditing and Corporate Governance**

Course Title: Auditing and Corporate Governance

Course Code: Major-ACG-4.2

Nature of Course: Major

Total Credits: 4

Distribution of Marks: 80 (End -Sem) +20 (Sessional)

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

Course Outcomes

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

- Summarize the basic concepts of auditing and acquaint with latest developments in auditing.
- Describe the need of auditing and the role of auditors.
- Demonstrate the principles, procedures, and techniques of auditing.
- Interpret the contents of audit reports.
- Analyze the provisions of Companies Act, 2013 relating to auditor and auditing.

Syllabus

Unit	Contents	Lecture	Tutorials	Total
Unit-1: (15 Marks)	Introduction <ul style="list-style-type: none">• Meaning and objectives of auditing.• nature and scope of auditing; basic principles and techniques of auditing.• Classification of audit; Audit in computerized environment.	05	01	06
Unit-2: (20 Marks)	Internal Control and Audit Procedures <ul style="list-style-type: none">• Audit planning and documentation• audit evidence.• audit sampling, internal check, internal control, and internal audit.	10	02	12

<p>Unit-3: (15 Marks)</p>	<p>Vouching and Verification</p> <ul style="list-style-type: none"> • Vouching – Meaning and objectives. • Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales. • Verification of Assets and Liabilities. • Inventory Valuation. 	09	03	12
<p>Unit-4: (15 Marks)</p>	<p>Company Auditors</p> <ul style="list-style-type: none"> • Qualifications and disqualifications. • Appointment and rotation, removal, remuneration, • Rights, duties, and liabilities of Auditors. • 	13	02	15
<p>Unit-5 (15 Marks)</p>	<p>Audit Report and Special Audit</p> <ul style="list-style-type: none"> • Contents and types of audit report, Qualified and Unqualified report. • National Financial Reporting Authority. Special Audit: Banking and Insurance company. • Forensic Audit. 			

Suggested Readings

- Ainapure, V., & Ainapure, M. Auditing & Assurance. Delhi: PHI Learning.
- Garg, P. Auditing & Assurance. Delhi: Taxmann Publication.
- Kumar, R., & Sharma, V. Auditing Principles and Practice. Delhi: PHI Learning.
- Roy(2019). Auditing & Assurance. Oxford University Press
- Singh A. K., & Gupta, L. Auditing Theory and Practice. Galgotia Publishing

Additional Readings:

- Kamal, G. Contemporary Auditing. Delhi: Tata Mcgraw Hill Publishing Company.
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. A. Handbook on Practical Auditing. New Delhi: S. Chand Publishing.

Practical Exercises:

The learners are required to:

- Critically analyze auditing-based case studies with the help of focused group discussions.
- Examine the audit reports published by Indian companies.
- Identify and verify any five-documentary evidence in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
- Prepare internal control questionnaire and internal control checklist for audit of an organization/business firm.
- Examine the P & L account and balance sheet of listed companies and identify gaps for forensic audit.

Modes of Sessional Assessment: 20 Marks

Assessment can be done through any one of the following:

(a) Unit Test (b) Attendance (c) Home Assignment (d) Seminar Presentation

**SYLLABUS UNDER FYUGP
B.COM 4TH SEMESTER**

SEMESTER-IV

MAJOR-4.3

Human Resource Development

Course Title: Human Resource Development

Course Code: MAJ-HRD-4.3

Nature of Course: Major

Total Credits: 4

Distribution of Marks: 80 (End -Sem) +20 (Sessional)

Course Objective: The course aims to make students understand the various aspects of human resourcedevelopment and its contribution in the organization.

Course Outcomes

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

- Examine the evolution of HRD.
- Analyze the role of HRD strategies in organizations.
- Apply and evaluate a learning process starting with training needs, analysis,assessment, and evaluation process.
- Explore the role of training needs of employees.
- Evaluate the training methods used in industry.

Syllabus

Unit	Contents	Lecture	Tutorials	Total
Unit-1: (15 Marks)	Introduction <ul style="list-style-type: none">• Human Resource Development (HRD)- concept, components, evolution,• need and significance, difference between human resource management and human resource development,• Role of HR manager, HRD culture and climate, contemporary issues in HRD.	05	01	06
	Strategic Perspectives in HRD			

<p>Unit-2: (20 Marks)</p>	<ul style="list-style-type: none"> • Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, • Performance Coaching and Feedback, Career Planning, Training, Systems Development, Rewards, • Employee Welfare and Work Life balance, Roles of HR Developer, • Physical and Financial Resources for HRD, HR Accounting, HRD Audit. 	10	02	12
<p>Unit-3: (15 Marks)</p>	<p>Learning Technology for HRD</p> <ul style="list-style-type: none"> • Learning and HRD, • Models and Curriculum, Principles of Learning, • Individual and Group Learning, Assessment Centre, • Transactional Analysis, • Behavior Modeling and Self-Directed Learning, Evaluating the HRD. 	09	03	12
<p>Unit-4: (15 Marks)</p>	<p>Human Resource Training and Development (T&D)</p> <ul style="list-style-type: none"> • Concept and Importance, • Assessing Training Needs, • Designing and Evaluating Training & Development Programmes, • Role, Responsibilities, and challenges to Training Managers. • 	13	02	15
<p>Unit-5 (15 Marks)</p>	<p>Training Methods</p> <ul style="list-style-type: none"> • Training within Industry: On the Job & Off the Job Training, • Management Development: Lecture Method, Role Play, • In-basket Exercise, Simulation, Vestibule Training, • Management Games, • Case Study, Programmed Instruction, • Sensitivity Training, Strategies of Training Program, • Review on T&D Programmes in India. 			

Suggested Readings

- Chhabra, T.N. (2016). Human Resource Management: Concepts and Issues. Dhanpat Rai and Co. Publications.
- Durai, P. (2016). Human Resource Management (2nd ed.). New Delhi: Pearson Education.
- Graig, Robert L. and Bittel, Lester r. (Ed): Training and Development Handbook, McGraw-Hill, New Delhi.
- ILO, Teaching and Training Methods for Management Development Handbook, McGraw-Hill, New York.
- Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.
- Mondy, A., Wayne and Martocchio, J. J. (2016). Human Resource Management (14th Ed.). Pearson Education Publications.
- Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
- Padmalita Routry Kalyani Mohanthy, Human Resource Development and Organisational Effectiveness, Excel Books New Delhi 2009
- Rao, T.V: Human Resource Development, Sage Publications, New Delhi.

Modes of Sessional Assessment: 20 Marks

Assessment can be done through any one of the following:

(a) Unit Test (b) Attendance (c) Home Assignment (d) Seminar Presentation

**SYLLABUS UNDER FYUGP
B.COM 4TH SEMESTER**

SEMESTER-IV

**MINOR-4.1
Business Statistics**

Title of the Course	: Business Statistics
Nature of the course	: MINOR
Paper Code	: BST-MIN-4.1
Total Credits	: 4
Distribution of marks	: 80 (End Sem) + 20 (In-Sem)

Objective: The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Unit 1: Statistical Data and Descriptive Statistics (12 Lectures)

- (a) Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data.
- (b) Measures of Central Tendency
 - i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
 - ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).
- (c) Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- (d) Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit 2: Probability and Probability Distributions (12 Lectures)

- (a) Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability.
- (b) Expectation and variance of a random variable, Probability distribution of random variable.
- (c) Probability distributions:
 - i. Binomial distribution: Probability distribution function, Constants, calculation for simple exercise
 - ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Solution of related problems.
 - iii. Normal distribution: Probability distribution function, Properties of normal curve (Theory Part only)

Unit 3: Simple Correlation and Regression Analysis (12 Lectures)

- (a) Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and

properties (Proof not required). Rank Correlation, Interpretation of various values of correlation coefficient.

- (b) Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;

Unit 4: Index Numbers

(12 Lectures)

Meaning and uses of index numbers; Idea of price – relative, Price, Quantity and Value indices. Construction of index numbers: Laspeyere's, Paasche's and Fisher's indices-Aggregative and average of relatives (simple and weighted). Problems in the construction of index numbers, Tests of adequacy of index numbers- Time reversal test and Factor reversal test. Deflating and Construction of consumer price indices, chain base index and limitation of index number.

Unit 5: Time Series Analysis

(7 Lectures)

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear case. Determination of trend by semi- average and moving average. Uses of Time Series analysis.

UNIT 6: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis

(10 Lectures)

Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation.

Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one- tailed and two- tailed test and errors in testing hypothesis.

MODES OF IN-SEMESTER ASSESSMENT:

20 Marks

- One Internal Examination 10 Marks
- Others (*any one*) 10 Marks
 - Group Discussion
 - Seminar presentation on any of the relevant topics
 - Debate

Suggested Readings:

1. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
2. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series)
3. Hazarika, Padmalochan, Business Statistics – S.Chand.
4. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)