

Assam Don Bosco University

Programme Project Report (PPR)

Bachelor of Commerce

i. Programme's Mission and Objectives

A BCom Program conducted in the online mode is designed for the candidates aspiring to gain knowledge on the Industrial entities, Banking Sectors, Insurance Companies, Financing establishments, Transport businesses, Warehousing, etc. It aims to provide knowledge on the business and management aspects of marketing, sales, operations, human resource, finance, auditing, budgeting, communication etc. It seeks to enhance a business establishing and running competence.

ii. Relevance of Program with the Assam Don Bosco University Mission & Goals

The programmes mission and objectives are in alignment with the University's mission, vision and goals, as detailed below.

Vision

The vision of Don Bosco University is:

'To mould young persons into intellectually competent, morally upright, socially committed and spiritually inspired citizens at the service of India and the world of today and tomorrow, by imparting holistic and personalized education.'

Guided by this vision and leveraging its century-old expertise in education in India and abroad, Don Bosco University is envisaged to be a centre of excellence in study and research focusing upon the following:

- Providing easier access to higher education for the under-privileged.
- Harmonizing technical excellence with human and religious values.
- Employment-oriented courses in emerging areas of contemporary technology and service.
- 'Teacher Education' as a privileged area of interest to accelerate the pace, reach and quality of education.
- Impetus to research initiatives with practical and social relevance.
- Providing a forum for debate and research on key human issues like religion & culture, peace & justice.
- Contributing to the socio-economic development of North-East India.
- Boosting international linkages and collaboration in university education.

The spirit of the university has been encapsulated in its emblem which has five distinct elements:

- The Cross' signifies its underlying Christian inspiration;
- 'The Profile of St. John Bosco' denotes its distinctive educational philosophy;
- 'The book emphasizes its commitment to academic excellence;
- 'The rays of the Rising Sun' stand for its dynamism and commitment to society; and,
- The motto, 'Carpe Diem' which meaning 'Seize the Day' challenging every Bosconian to grasp the opportunities presented by each new day and attain 'life in its fullness.'

Mission

*Built on a great legacy inherited from our founding fathers, our mission is to create an environment of stimulating intellectual dialogue across disciplines and harvest **knowledge with a cutting-edge through high quality teaching, research, and extension activities** leading to the generation of students who would provide leadership, vision and direction to society.*

Goal

*Our goal is to realize this vision by 2025. **Our strategy is to develop innovative programmes in basic and emerging disciplines** in a phased manner and to update them periodically so as to keep ourselves on track and on time. Our commitment is to involve the faculty and students in **interactive learning environment both within and outside the University through contextual and experiential programmes** so that they would be builders of a **worldwide-network of knowledge-sharing** and excel in their performance with a winning edge in the wider context of globalization.*

iii. Nature of Prospective Target Group of Learners

This Program is designed to target working individuals who wish to further their professional and academic qualifications, or wish to acquire domain specific knowledge and skills in their chosen profession or industry, in the field of 'management'.

iv. Appropriateness of Programme to be conducted in Online Learning mode to acquire specific skills and competence

An academic program of this nature is apt for delivery in the online mode, given its theoretical nature. Its students, shall be able to:

- Cater to the accounting, auditing, taxation, financial analysis, costing, and other such needs.
- Develop entrepreneurial and managerial skills required to establish and manage a business effectively.
- Understand the financial system and investment decisions.
- Communicate in business English with ICT skills, and gain group-leading leadership skills.

v. ***Instructional Design***

a. Curriculum Design

As per University Curriculum in place for campus programs.(Attached)

b. For Online Mode:

E-Learning Materials Quality Standard:

The online courses should comply with the following Quality standards, namely:-

(i) The courses should follow the following four quadrant approach, as per the SWAYAM Guidelines:-

(a) Quadrant-I is e-Tutorial; which shall contain: Video and Audio Content in an organized form, Animation, Simulations, video demonstrations, Virtual Labs, etc, along with the transcription of the video.

(b) Quadrant-II is e-Content; which shall contain; self-instructional material (digital Self Learning Material), e-Books, illustrations, case studies, presentations etc, and also contain Web Resources such as further references, Related Links, Open source Content on Internet, Video, Case Studies, books including e-books, research papers and journals, Anecdotal information, Historical development of the subject, Articles, etc.

(c) Quadrant-III is the Discussion forum; for raising of doubts and clarifying the same on real time basis by the Course Coordinator or his team.

(d) Quadrant-IV is Assessment; which shall contain; Problems and Solutions, which could be in the form of Multiple Choice Questions, Fill in the blanks, Matching Questions, Short Answer Questions, Long Answer Questions, Quizzes, Assignments and solutions, Discussion forum topics and setting up the FAQs, Clarifications on general misconceptions.

c. Duration of the Program

As per University duration policy for on campus programs, in conjunction with the UGC regulation in place.

d. Faculty and Support Staff Requirement

As per UGC Regulations

e. Instructional Delivery Mechanisms

Courses to be delivered in an 'online' mode with learning material in the form of E-SLM's, and Self Assessments being available for the students. Additionally, virtual live lectures and recorded lecture sessions to be provided as per a fixed schedule towards the end of each term.

f. Student Support Systems

Learner Support Service via Web, Chat, Call Support. Access to counsellors at Department on University campus. Access to E-Learning Library resources in the student portal.

vi. Procedure for admissions, curriculum transaction and evaluation

a. Admission Policy

Admissions to be conducted twice a year (January and July), and as per common regulation for online programs already in place and in effect at the time, in conjunction with UGC Regulations.

b. Minimum Eligibility

As per common regulation for online programs already in place and in effect at the time, in conjunction with UGC Regulations.

c. Fee Structure

As per fee structure in place for online programs, and as decided by fee committee from time to time.

d. Programme Delivery Methodology

Courses to be delivered under the 'online' mode of learning, with students being provided Self learning material in eBook format, along with access to online Self Assessment tools. Contact Programs Sessions to be conducted online once per semester.

e. Web Based Tools

A Web based Portal which shall allow the student access to the following

- Admission & Enrolment Details
- Fee Details and Online Fee Payment Gateway
- Prospectus, Regulations & Syllabus
- Notifications (Admissions, fees, examinations etc)
- Course List, with completion status and scores / results

- eBook's of SLM's.
- Self Assessment Tests (unscored)
- Internal Assessments - IA1 & IA2
- Online PCP Lectures (Recorded or via Virtual Classroom session) as conducted each semester.
- Online Learners forum, for student to student interaction.
- Online Copy of the Grade sheet.
- Access to online support in the form of web chat, ticketed email support etc.

f. Evaluation Methodology – Tools & Methods

Internal Assessment marks to comprise the results of Internal Assessment Tests (IA1 & IA2) over the duration of the Semester/Term towards 30% of the final marks, whereas the End Term Assessment , conducted at Examination centres (as per UGC Regulations) to comprise of the remaining 70%.

End Term Exam Regulations to be as per regulations governing on campus programs.

Being an online program, there shall be no provision or requirement to repeat or drop a year within the program.

vii. Requirement of the laboratory support and Library Resources

As per the syllabus / curriculum, no laboratory support required. Library resources can be accessed online.

viii. Cost Estimate of the Programme and the provisions

Upon receipt of approval from the UGC, the Finance Committee may set aside budgetary provisions towards Programme Development, Programme Delivery, Programme Maintenance. Once the programs are operational, fee receipts from the program may be used to cover the same, as per the guidance of the Syndicate and Finance Committee.

ix. Quality Assurance mechanism and expected programme outcomes

The expected outcome from these programs is a measurable increase in the skills and knowledge of the student in his/her area of study, and that increase should be reflected in a proportional increase in available job opportunities / role or profile changes in his or her current job or industry, and a change / increment in earning capability .

A Centre for Internal Quality Assurance shall be setup within 1 year of the

launch of these programs (as per UGC requirements). The CIQA, working in collaboration with the Department , shall put in place a continuous quality measurement and improvement framework, using both student – teacher feedback, and outcome measurement on data gathered from students during and after completion of their programs via surveys. The findings, action taken report and results shall be published and made available via the CIQA each year in the form of a report.

Bachelor of Commerce

Term	Course	Credits
1	Business Communication- I	2
1	Indian Constitution	4
1	Business Mathematics	4
1	Micro-Economics	4
1	Principles of Management	4
2	Business Communication- II	2
2	Environmental Studies	4
2	Business Statistics	4
2	Financial Accounting	4
2	Macro-Economics	4
3	Management Accounting	4
3	Organisational Behaviour	4
3	Marketing Management	4
3	Cost Accounting	4
3	Introduction to Computer Applications	2
4	E - Commerce	4
4	Corporate Finance	4
4	Income Tax- I	4
4	Business Law	4
4	Human Resource Management	4
5	Corporate Law	4
5	Income Tax- II	4
5	Entrepreneurship	4
5	Financial Management	4
5	International Business	4
6	Auditing and Corporate Governance	4
6	Banking and Insurance	4
6	Financial Securities and Derivatives	4
6	Business Research Methods	4
6	Indirect Tax Law	4

Bachelor of Commerce

Syllabus – Semester I

Business Communications- I

Module I-

Basics of Communication- Introduction, Process of communication, Components of communication and factors of communication.

Non-Verbal Communication- Introduction, Personal Appearance, Facial Expressions, Movements, Posture, Gestures, Eye Contact, Vocal Communication Techniques.

Barriers to Communication- Introduction, Physical Barriers, Psychological Barriers, Semantic Barriers, Organisational Barriers, Interpersonal Barriers.

Module II-

Effective Writing- Introduction, Diction, Effective Sentences, Effective Paragraphs.

Listening Skills- Purpose of Listening, Cognitive Process of Listening, Barriers to Listening, Overcoming Listening Barriers, Guidelines for Improving Listening Skills.

Note-making- Introduction, Writing an Effective Note.

Audio-visual Aids- Types of Visuals, Use of Audio-Visuals, Principles to Use Audio-Visuals, Use and Applications of Audio-Visual Equipment.

Oral Communication- Preparing for the presentation, Structure of the Presentation, Plan the Presentation, Mastering the Techniques of Delivery, Impromptu Speaking, Rehearsing the Presentation, Guidelines for Final Speech, Handling Question-and-Answers Session.

Module III-

Spelling Rules- Various Spelling Rules, Silent Consonant Letters in Some Words, Variant Spellings.

Hyphenation- Compound Words with Hyphens, Use of Hyphens with Numbers, Use of Hyphen with Prefixes, Compound Words without Hyphens, Prefixes without Hyphens.

Transcribing Numbers- Numbers Spelled out, Numbers Expressed in Figures, Large Numbers.

Suggested Reading-

1. Professional Communication by Aruna Koneru.

Indian Constitution

Module I-

Framing of Indian Constitution- Meaning of Term Constitution, Importance, Development of Indian Constitution.

Philosophy of the Constitution- Salient Features of Indian Constitution.

Preamble- Amendment of the Preamble, Importance of the Preamble.

Constitution and Amendments- Balance between Rigidity and Flexibility, Parliamentary Democracy with an Elected Principle, Procedure of Amending the Constitution.

Module II-

Human Rights- Meaning and Importance, Universal Declaration of Human Rights, Development of Human Rights and Fundamental Rights, International Law and Position of India, Social and Gender Discrimination, Torture and Genocide, two Human Rights Covenants.

Specific Fundamental Rights- Fundamental Rights and Duties, Special Privileges for SC/STs, Backward Classes, Woman, Children and religious and Linguistic Minorities.

Module III-

Directive Principles of State Policy- Distinction between Fundamental Rights and Directive Principles, Classification of the Directive Principles, Values and Limitations, Reorganization of States and National Integration.

Union Executive- President, Prime Minister, Council of Minister.

Union Legislature- Composition of Parliament, Chairman of the House, Lok Sabha, Rajya Sabha, Indian Federalism and Political Parties.

State Government- Legislatures, Governors, Chief Ministers and Council of Minister.

Central- State Relations- Legislative, Administrative and Financial, Adult Franchise and Election Commission.

Judiciary- Supreme Court and High Court.

Suggested Reading-

1. Indian Constitution by Manoj Sharma.

Business Mathematics

Module I-

Introduction: Scope, Data Collection and Classification- Define Statistics, Variable and Attribute, Primary Data and Secondary Data, Population and Sample, Complete Enumeration and Sample Survey, Statistical Enquiry, Classification, Tabulation, Mechanical Tabulation.

Permutation- Permutation, Fundamentals Rule of Counting, Results on Permutation.

Combination- Combination, Result of Combination.

Set Theory- Set, Methods of Set Representation and Notation, Types of Sets, Venn Diagram, Set Operations, Union (Set Addition), Intersection (Set Multiplication), Complement, Difference, Set Operations, Laws of Algebra of Sets, Duality, Verification of Laws (Using Venn Diagram), Proof of the Laws of Set Algebra, Number of Elements in a Set.

Module II-

Logarithm- Define Logarithm, Laws of Logarithm, Common Logarithm and Natural Logarithm, Antilogarithm.

Binomial Theorem- Binomial Theorem, General Theorem of $(a+x)^n$, Middle Term (s) of $(a+x)^n$, Equidistant Terms and Coefficients, Greatest Binomial Coefficient (s), Properties of Binomial Coefficient (s).

Compound Interest- Simple Interest, Compound Interest, Interest Compounded Continuously, Rate of Interest, Nominal and Effective Rate of Interest, Growth and Depreciation.

Annuities- Immediate Annuity or Ordinary Annuity, Annuity Due, Deferred Annuity, Perpetual Annuity or Perpetuity, Amortization, Sinking Fund.

Other Useful Mathematics Devices- Rounding of Numbers, Absolute, Relative and Percentage Errors, Significant Figures, Short Processes of Calculation, Roots and Reciprocals Expressed as Power, A.P. Series and G.P. Series, Sum and Sum of the Squares of Numbers, Inequalities, Concept of 'Function', Polynomial, Sigma Notation, Simple Interpolation.

Suggested Reading-

1. Business Mathematics by NG Das and JK Das.

Principles of Management

Module I-

Managers and Management- Introduction, Significance and Meaning of Management, Management Defined, Changes in Management Concepts, Management by Objectives (MBO), Nature of Management, Scope of Management, Need for Management, Management and Administration, Management: A Science, an art or a Profession, Functions of Management, Managerial Functions, Managerial Hierarchy, Management Skills, Managerial Responsibilities, Introduction, Approaches to Management, Max Weber's Bureaucracy, F.W Taylor's Scientific Management, Henri Fayol's Process and Operational Management, Human Relations Approach, Behavioral Approach, System Approach and Contingency Approach.

Planning and Decision Making- Introduction, Concept, Nature and Elements of Planning, Planning: An Overview, Advantages and Potential Disadvantages of Planning, Principles of Effective Planning, Kinds of Plans, Levels of Planning, Various Steps in Planning, Decision-Making and Process of Rational Decision-Making.

Module II-

Basic Organization Designs- Concept of Organizational Structure, Formal and Informal Organizations, Determinants of Organizations, Types of Organizational Structure, Bases of Organizing, Importance of Organizing, Guidelines for Effective Organization, Bureaucracy, Steps in Organizational Structure, Benefits of a good Organization, Mechanistic and Organic Structures, Centralization and Decentralization, Span of Delegation and Decentralization of Authority.

Foundations of Individual and Group Behaviour- Introduction, Leadership: Meaning and Significance, Leadership: An Overview, Formal and Informal Leadership, Functions of Leadership, Leadership Styles, Essentials of Successful Leadership.

Motivating and Rewarding Employees- Introduction, Definition, Motives and Motivation, Understanding Behaviors, Causes of Human Behavior, Environmental Effect on Behavior, Changing Behavior, Understanding Motivation, Historical Development, Types of Motivation, Models of Motivation, Maslow's Need Hierarchy Model, McGregor's Participation Model, Herzberg's Model, Vroom's Model, Alderfer's and McClelland's Models.

Module III-

Communication and Interpersonal Skills- Introduction, Communications: Importance and Process of Communication, Interpersonal Communication, Intrapersonal Communication, Process of Communication, Communication in Organization, Barriers to Communication and Overcoming these Barriers, Principles of Effective Communication.

Foundations of Control- Introduction, Definition and Elements of Control Process, Control: Definition and Elements, The Controlling Process, Kinds of Control System, Pre-Requisites of Effective Control System, Essentials of Effective Control Systems, Behavioral Implications of Control, Behavioral Guidelines for Effective Control, Challenges Created by Control, Overview of Budgetary and Non-Budgetary Control Devices, Budgetary Control, Benefits of Budgetary Control, Characteristics of Effective Budgetary Control Systems, Quality Control, Objectives of Quality Control, Benefits of Quality Control, Strategic Implications of Quality, Quality Assurance, Statistical Quality Control, Control Charts, Inventory Control.

Suggested Reading-

1. Essentials of Management- An International Innovation and Leadership Perspective by Harold Koontz and Heinz Weihrich.

Bachelor of Commerce
Syllabus - Semester II

Business Statistics

Module 1 - Statistics: An Overview

Reasons for Learning Statistics, Growth and Development of Statistics, Statistical thinking and Analysis, Statistics Defined, Types of Statistical Methods, Importance and Scope for Statistics, Limitations of Statistics, Need for Data, Sources of Data and Principles of Measurement.

Module 2 - Data Classification, Tabulation and Presentation

Introduction, Classification of Data, Organizing data using Data Array, Tabulation of Data, Graphical presentation of Data, Types of Diagrams and Exploratory Data Analysis.

Module 3- Measures of Central Tendency

Introduction, Objectives of Averaging, Requisites of a measure of Central Tendency, Measures of central tendency, Mathematical averages, Geometric Mean, Harmonic mean, Relationship among A.M., G.M., and H.M., Averages of Position, Partition values – Quartiles, Deciles and Percentiles, Mode, Relationship between Mean, Median and Mode, Comparison between measures of central Tendency.

Module 4 - Measures of Dispersion

Introduction, Significance of Measuring Dispersion, Classification of Measures of Dispersion, Distance Measures and Average Deviation Measures.

Module 5 - Skewness, Moments and Kurtosis

Introduction, Measures of Skewness, Moments, and Kurtosis.

Module 6 - Correlation and Regression Analysis

(a) **Correlation Analysis** : Introduction, Significance of measuring Correlation, Correlation and Causation, Types of correlation and Methods of correlation analysis.

(b) **Regression Analysis** : Introduction, Advantages of Regression analysis, Types of regression models, Estimation: The method of least squares, Assumptions for a Simple linear Regression model, Parameters of simple Linear Regression model, Methods to determine regression coefficients and standard error of estimate and prediction intervals.

Module 7 - Forecasting and Time-series Analysis

Introduction, Types of Forecasts, Timing of Forecasts, Forecasting Methods, Steps of forecasting, Time-series Analysis, Time-series Decomposition models, Quantitative Forecasting models, Trend projection methods, Measurement of Seasonal Effects, Measurement of Cyclical variations and Measurement of Irregular variations.

Module 8 - Index Numbers

Introduction, Index number defined, Types of Price Index numbers, Characteristics and uses of Index numbers, Methods for construction of price Indexes, weighted and unweighted Price Indexes, Quantity or volume indexes, Value indexes, Test of Adequacy of Indexes, Chain Indexes, Application of Index Numbers, Consumer Price Indexes and Problems of Index number construction.

Suggested Readings:

1. Fundamentals of Business Statistics by J K Sharma
2. Business Statistics by P.K. Mathur, Ashutosh Bajpai, M.P. Singh

Environmental Studies

Module 1 - The Multidisciplinary Nature of Environmental Studies

Definition, Scope, Importance, Institutions in Environment and People in Environment

Module 2 - Natural Resources

Introduction and Natural Resources and Associated Problems

(a) Forest Resources: Use and Over- Exploitation, Deforestation, Case studies, Timber Extraction, Mining, Dams and their effects on forests and Tribal People.

(b) Water Resources: Use and Over-utilization of surface and ground water, Floods, drought, conflicts over water, Dams, - Benefits and Problems,

(c) Mineral Resources: Use and Exploitation, Environmental effects of Extracting and using mineral resources and Case studies.

Module 3 - Food, Energy and Land Resources

(a) Food Resources: World food problems, changes caused by agriculture and overgrazing, Effects of Modern agriculture, Fertilizer/ Pesticide Problems, water logging, Salinity, case studies.

(b) Energy Resources: Growing energy needs, Renewable/non-Renewable resources, Use of Alternate Energy Sources, Case studies.

(c) Land Resources: Land as a resource, Land Degradation, Man-Induced Land-Slides, Soil Erosion and Desertification.

(i) Role of an Individual in Conservation of Natural Resources

(ii) Equitable Use of Resources for Sustainable Lifestyles

Module 4 - Ecosystems

Concept of an Ecosystem

(i) Structure and Functions of an Ecosystem,

(ii) Producers, Consumers and Decomposers

(iii) Energy Flow in the Ecosystem

(iv) Ecological Succession

(v) Food Chains, Food Webs And Ecological Pyramids

Module 5 - Types of Ecosystem

Introduction, Types, Characteristic Features, Structure and Function of the Following Ecosystem:

(i) Forest Ecosystem

(ii) Grassland Ecosystem

(iii) Desert Ecosystem

(iv) Aquatic Ecosystems (Ponds, Lakes, Streams, Rivers, Estuaries, Oceans)

Module 6 - Biodiversity And Its Conservation

(i) Introduction – Definition: Genetic, Species, Ecosystem Diversity

(ii) Biogeographic Classification of India

(iii) Value Of Biodiversity: Consumptive, Productive Use, Social, Ethical, Aesthetic and Option Values

(iv) Biodiversity at Global, National and Local Levels

(v) India as a Mega Diversity Nation

(vi) Hotspots of Biodiversity. Threats to Biodiversity: Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts

(vii) Endangered and Endemic Species of India

(viii) Conservation of Biodiversity: In-Situ and Ex-Situ

Module 7 - Environmental Pollution

Definition, Causes, Effects and Control Measures of:

(i) Air Pollution

(ii) Water Pollution

(iii) Soil Pollution

(iv) Marine Pollution

(v) Noise Pollution

(vi) Thermal Pollution

(vii) Nuclear Hazards

Module 8 - Solid Waste Management and Disaster Management

- (i) Solid Waste Management: Types, Collection, Causes, Effects and Control Measures of Municipal Urban and Industrial Wastes.
- (ii) Role of an Individual in Prevention of Pollution
- (iii) Pollution Case Studies
- (iv) Disaster Management: Floods, Earthquakes, Cyclones, Landslides

Module 9 - Social Issues and the Environment

- (i) From Unsustainable to Sustainable Development
- (ii) Urban Problems Related to Energy
- (iii) Water Conservation, Rain Water Harvesting, Watershed Management
- (iv) Resettlement and Rehabilitation of People; its Problems and Concerns. Case Studies

Module 10 - Environmental Issues

- (i) Environmental Ethics: Issues and Possible Solutions
- (ii) Climate Change, Global Warming, Acid Rain, Ozone Layer Depletion, Nuclear Accidents and Nuclear Holocaust. Case Studies
- (iii) Wasteland Reclamation
- (iv) Consumerism and Waste Products

Module 11 - Environmental Legislation

- (i) Environment Protection Act
- (ii) Air (Prevention and Control of Pollution) Act
- (iii) Water (Prevention and Control of Pollution) Act
- (iv) Wildlife Protection Act
- (v) Forest Conservation Act
- (vi) Issues Involved in Enforcement of Environmental Legislation

Module 12 - Human Population and the Environment

- (i) Population Growth, Variation Among Nations
- (ii) Population Explosion – Family Welfare Program

Module 13 - Environmental and Human Health

- (i) Human Rights
- (ii) Value Education
- (iii) HIV/AIDS
- (iv) Women and Child Welfare

Module 14 - Environment Education

Introduction, Role of Information Technology in Environment Education, Environment Awareness Programs, Role of Public In Environment Education

Module 15 - Environmental Management

Environment Economics, Environment Impact Assessment, Environment Management System And Life Cycle Assessment

Suggested Readings:

- 1) Environmental Studies by Erach Bharucha

Macro Economics**Module I - Introduction to Macroeconomics**

Definition, Nature, Origin and growth and Importance of Macroeconomics, Circular Flow model of the economy – Simple, Three sector and Four sector Model.

Module II - National Income: Concept and Theories

(a) Introduction to National Income : Definition, National Income concepts, Measures and Methods of measuring national income, Choice of methods, Measurement of National Income in India.

(b) Theory of National Income Determination: Introduction, Determination of national income: Two sector model, Consumption Function, Derivation of Saving Function, Two-sector model of national income determination: Algebraic treatment, Increase in Investment and Investment multiplier, Income determination in three-sector model: A model with government, Income determination in four sector model: Model with foreign trade.

Module III - Theory of Demand and Supply

(a) Nature and Function of money: Introduction, Definition, Kinds and Functions, Supply of money, Demand for money, Keynesian theory of Interest and money market equilibrium, Change in money demand and supply interest rate, Criticism of the keynesian theory of Interest.

(b) IS- LM Model of the Economy: Introduction, Interdependence of the product and money market, Formulation of IS -LM model, Two sector, Three sector and Four sector IS-LM model.

Module IV - Pricing, Inflation and Macroeconomic policy

(a) Business Cycle: Introduction, Phases, Theories of business cycle and measures to control trade cycle.

(b) Inflation: Introduction, Definition, Methods of measuring inflation, Kinds of Inflation, The classical and modern theory of Inflation, Inflation in Less developed countries, Effects of Inflation, Desirability of Inflation and policy measures to control inflation.

(c) Monetary Policy: Introduction, Meaning, Scope, Instruments, Limitations and monetary policy in India.

(d) Fiscal Policy: Introduction, meaning, objectives of Fiscal policy, Fiscal instruments and Target Variables, India's fiscal policy, public expenditure in India, Taxation policy in India, Taxation Policy reforms, Income taxation and the private business and corporate Income taxation, Business saving and Investments.

Module V - Open Economy Macroeconomics

(a) Foreign Trade and its policy: Introduction, Basis of foreign trade, Adam's theory of foreign trade, Ricardian theory of Comparative advantage, Heckscher-ohlin theory of trade, terms of trade, Free trade policy, Trade protection policy, India's foreign trade policy and current foreign trade policy in India.

(b) Foreign Exchange Rate: Introduction, Foreign exchange market and its functions, Determination of Exchange rate in a free market, Purchasing power parity(PPP) theory of Exchange rate, Fixed exchange rate system and difference between fixed and flexible exchange rate.

(c) Balance of Payments: Introduction , Meaning and Purpose of Foreign exchange, Balance of payments accounts, Assessment of Balance of payments, BOP accounting system in India, BOP equilibrium and Disequilibrium, Assessment of BOP disequilibrium, causes and kinds of BOP disequilibrium, Implication of BOP disequilibrium and policy measures for BOP Disequilibrium.

(d) Changing International Business Environment: Introduction, Globalization of the world economy, Factors behind Globalization, Consequences of Globalization and managerial Implications of Globalization.

(e) International Monetary System: Introduction, The gold standard, Breakdown of gold standard, Growth of currency blocs, Establishment of IMF, IMF and the World monetary system, Collapse of the IMF system and reforms and current role of IMF.

Suggested Readings:

(1) Managerial Economics by D.N Diwedi

(2) Macro Economics by D.M. Mithani

Business Communication – II

Module 1- Letter Components and Layout

Introduction to letter-writing; the letterhead; inside address; layout of a business letter; forms of layout of letter

Module 2- Planning a Letter

Selecting the suitable tone; stating the purpose; assembling relevant information; arranging the material

Module 3 - Process of Letter Writing

Purposes of business letters; writing naturally; writing concisely and directly; writing precisely and clearly; writing positively and courteously

Module 4 - E-mail Communication

Email as a popular form of business communication; problems in email communication; techniques for writing effective emails; email etiquette; typography

Module 5 - Memo and Memo Reports

Usefulness of memos; the importance of context in memos; structure for memos

Module 6 - Employment Communication

Preparing the resume; attributes of a good resume; elements of a resume; formats of resume; preparation of the final copy; writing a job application letter; interview process – how to succeed in a job interview

Module 7 - Notice, Agenda and Minutes of Meeting

Introduction to meetings; notice of meeting; agenda of meeting; minutes of meeting; structure of minutes; delivery of minutes

Module 8 - Business Reports

Introduction to report writing; features of a report; process of writing reports; importance of reports; types of reports

Module 9 - Structure of Reports

Report preliminaries; main body; report supplements

Module 10 - Organisation of the Material

Principles of organisation; types of outline; format

Module 11 - Writing Abstracts and Summaries

Introduction to digest, brief, synopsis and abridgement; explaining abstract; explaining summaries; suggestions for writing abstracts; procedure for writing abstracts; two forms of abstracts; difference between abstract and summary

Module 12 - Visual Aids

Introduction to visual aids; guidelines for preparing visual aids; the placement of visual aids; types of visual aids

Suggested Readings:

1) Professional Communication by Aruna Koneru.

Financial Accounting

Module I - Introduction to Accounting

Meaning and objectives of Accounting, Accounting Principles - Concepts & Conventions, Systems of Bookkeeping, Rules of Double entry, Preparation of Journal and Ledger, Subsidiary books - Purchases, Purchase Returns, Sales, Sales returns, Cash Book, Petty Cash Book, Journal Proper, Bills Receivable and Bills Payable book.

Module II - Bill of Exchange

Meaning, Characteristics, Parties to Bill of Exchange (Drawer, Drawee, payee, Endorsee & Endorser), Discounting and Endorsement of bill, Dishonour of a bill, Noting charges, Protesting of bill and Renewal of the bill.

Module III - Final Accounts

Introduction, Meaning of Final accounts, Trial balance, Trading account, Profit and loss account and Balance sheet.

Module IV - Depreciation

Meaning, Causes, Depreciation V/s Fluctuations, Methods of Depreciation – Fixed Installment, diminishing balance and Depreciation fund method.

Module V - Consignment

Introduction, Meaning of consignment, Difference between Sales and Consignment, Pro-forma Invoice, Account Sale, Accounting treatment of consignment transactions, Accounting for loss of goods and Invoicing goods higher than the cost.

Module VI - Joint Venture and Branch Accounting

(a) Joint Venture: Introduction, concept of Joint Venture and Methods of Recording Joint Venture Transactions.

(b) Branch Accounts: Introduction, Objectives and Types : Dependent and Foreign branches and Debtors system.

Module VII - Hire Purchase

Meaning, Features, Difference between Sales and Hire Purchase, Accounting treatment in the books of Hire purchaser, Concept of installment system and Difference between Hire Purchase system and Installment Purchase.

Module VIII - Partnership Accounts

Introduction, Definition and features of partnership, Partnership Deed, Fixed Capital System V/s Fluctuating Capital System, Admission, Retirement and Death of partner, Accounting Procedure at the time of Retirement of a Partner, Dissolution of partnership firm, Modes of Dissolution of Firm, Preparation of Accounts on Dissolution and Accounting treatment on Dissolution of a Partnership Firm.

Suggested Readings:

1. Financial Accounting by S.N. Maheshwari

Bachelor of Commerce

Syllabus - Semester III

Management Accounting

Unit 1- Accounting: Meaning, Scope and Principles

Introduction, Importance and Scope, Concepts & Conventions: Introduction, Generally Accepted Accounting Principles.

Unit 2- Journalising Transactions

Journal, Rules of Debit and Credit, Compound Journal Entry.

Unit 3- Ledger Posting and Trial Balance

Ledger, Posting, Relationship between Journal and Ledger, Rules Regarding Posting, Trial Balance, Voucher System.

Unit 4- Subdivision of a Journal

Subdivisions of a Journal, Cash Journal, Petty Cash Book, Purchases Journal, Sales Journal, Sales Returns Journal, Bills Receivable and Payable Books.

Unit 5- Company Financial Statements

Meaning and Types of Financial Statements, Nature of Financial Statements, Limitations of Financial Statements, Profit and Loss Account, Balance Sheet, Adjustment Entries.

Unit 6- Financial Statements: Analysis and Interpretation

Relationship between Analysis and Interpretation, Steps Involved in the Financial Statement Analysis, Techniques of Financial Analysis, Ratio Analysis, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Advantages and Limitations of Ratio Analysis, Computation of Ratios.

Unit 7- Cash and Funds Flow Statements

Meaning and Preparation of Cash Flow Statements, Sources of Cash, Differences between Cash Flow and Fund Flow Analysis, Utility and Limitations of Cash Flow Analysis, Meaning and Uses of Fund Flow Statement, Funds Flow Statements and Income Statement, Preparation of Fund Flow Statement.

Unit 8- Marginal Costing and Cost Volume Profit Analysis

Absorption Costing, Marginal Costing, Difference between Absorption Costing and Marginal Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential Costing, Marginal Cost, Profit Planning, Cost Volume Profit Analysis, Break-Even Analysis.

Suggested Readings-

1. Self-Learning Material by University18.
2. Managerial Accounting by Ronald W Hilton, G Ramesh and M Jayadev.

Organisational Behaviour

Module 1- Introduction and Approaches to Organisational Behaviour

Introduction- Define Organizational Behaviour, Managers in Organizations, Managerial Networks, Direct and Indirect Environmental Forces.

Approaches to Organisational Behaviour- A Historical Perspective, Scientific Management, The Behavioural Approach to Management, Contingency Approach to Management.

Foundations of Individual Behaviour- Biological Foundations of Behaviour, Causes of Human Behaviour, Environmental Effect on Behaviour, Behaviour and Performance.

Module 2- Perception, Learning and Behaviour Reinforcement, Personality and Motivation

Perception- Meaning of Perception, Characteristics of the Perceiver, Perceived and the Situation, Perceptual Organization, Perceptual Selectivity, Barriers to Perceptual Accuracy, Perception and Attribution.

Learning and Behaviour Reinforcement- Theories of Learning, The Learning curves, Transfer of Learning, Principles and Schedules of Reinforcement, Organizational Behaviour Modification.

Personality- Meaning, Types of Personalities, Factors Contributing to Personality, Personality Dimensions, Introvert and Extrovert Personalities, Personality Theories.

Motivation and Behaviour- Definition, Sources of Motivation, Theories of Motivation, Maslow's Model, ERG Theory, McClelland's Theory of Needs, Herzberg's Two-Factor Theory, Evaluation of the Theory, Porter Lawler Model, Vroom's Expectancy Model.

Module 3- Group Behaviour and Decision Making

Group Behaviour- Definition of Group Dynamics, Reasons for Group Formation, Types of Groups, Groups Cohesiveness, Group Norms and Group Roles.

Group Decision Making- Overview of Group, Advantages and Disadvantages of Group Decision Making, Leadership Role in Group Decision Making, Techniques of Group Decision Making.

Leadership in Organizations- Overview of Leadership, Formal and Informal Leadership, Leadership Styles, Characteristics of Leaders.

Module 4- Inter-Group Relations and Conflict and Stress Management

Inter-Group Relations and Conflict- Interdependence of Groups, Nature of Conflict in Organizations, Changing View of Conflict, Types of Conflict Situations, The Causes of Conflict, Conflict Management, Transactional Analysis, Negotiation, Third Party Role in Negotiations.

Stress and Behaviour- Stress Responses, Basic Forms of Stress, Consequences of Job Stress, Stress and Job Performance, Job Burnout.

Suggested Readings-

1. Self-Learning Material by University18.
2. Organisational Behaviour by P. Robbins, Judge and Vohra.

Marketing Management

Unit 1- Fundamentals of Marketing-

Marketing Concepts and Orientations, Marketing Tasks, Marketing in Modern Context, Strategic Planning.

Unit 2- Marketing Environment and Marketing System-

Economic Forces, Technological Factors, Social-Cultural Factors, Demographic Factors, Political-Legal Environment, Competitive Environment, Country Analysis, Marketing Systems.

Unit 3- Marketing Planning and Control-

Process of Marketing Planning, Marketing Audit, SWOT Analysis, Marketing Process, Marketing Mix Decisions, Marketing Implementation and Control.

Unit 4- Organizing for Marketing-

Market Oriented Organization, Functional Organization, Organization by Product Type, Organization by Market.

Unit 5- Marketing Information-

Overview of Marketing Information, Market Research Approaches, Types of Marketing Research, Stages in the Marketing Research Process.

Unit 6- Consumer Behaviour-

The Buyer, The Buying Process, The Buying Situation, Determinants of Consumer Behaviour, Customer Loyalty and Profitability, Customer Relationship Management, Relationship Marketing.

Unit 7- Segmentation and Targeting-

Segmentation, Segmentation and Market Entry, Evaluating Market Segments and Target Market Selection, Target Marketing, Target Market Strategies.

Unit 8- Overview of Product Management-

Classification of Products, Product Mix, Positioning, Differentiation, New Product Development, Adoption Process, Product Life Cycle and Strategies, Branding, Pricing Objectives, Pricing Methods, Pricing Strategies, Channel Design and Channel Management Decisions, Promotion Mix, Advertising, Public Relations, Sales Promotion, Sales Force Marketing.

Suggested Readings-

1. Self-Learning Material by University 18.
2. Marketing Management by Philip Kotler, Keller and Jha.

Introduction to Computer Applications

Unit 1- Introduction-

Characteristics of Computers, Evolutions of Computers, Early Electronic Computers, Generations of Computers.

Unit 2- Structure of Computers-

Input/ Output Unit, Central Processing Unit, Memory Unit, Logic Gates/ Circuits, BITS and BYTES and Number System for Data Representations, Hardware and Software.

Unit 3- Hardware Concepts-

Motherboard, Input/ Output Devices, Storage Devices, Cards, Ports and Cords, Power Supply.

Unit 4- Software Concepts-

Classification of Software, Operating Systems, Concept of Programming, Types of Computer Language, Language Translators, Software Tools, System Software Utilities, Windows- A Graphical User Interface (GUI), General and Special Purpose Application Software, Emerging Information Technologies, Limitations of Computers.

Unit 5- Introduction to DOS-

Definition and Importance of DOS, Loading DOS, Rebooting the Computer, Files and Directories in DOS, Referencing Files, File Naming Conventions, DOS Commands, Wildcards, Internal and External Commands, Batch Files.

Unit 6- Computer Viruses: Attacks, Prevention and Cure-

Definition of a Virus, Virus Characteristics, Different Kinds of Viruses, Virus Prevention, Network and Viruses, Network Protection.

Unit 7- Microsoft Word 2000-

Starting of MS-Word, Start Working with Word Document, Opening of an Existing Document, Formatting the Text, Spell Checking.

Unit 8- Microsoft Excel 2000-

Components of Excel Window, Start Working with Menu Options, Data Entry and Editing, Reversing/Reapplying Commands, Find, Replace and Goto Options, Working with Toolbars, Resizing of Columns and Rows.

Unit 9- Classification of Computers-

Introduction, Work Stations and Personal Computers.

Suggested Readings-

1. Self-Learning Material by University 18.

Cost Accounting

Unit 1- Cost Accounting-

Meaning, Objectives, Advantages of Cost Accounting, Concepts and Classification of Costs, Methods and Techniques of Costing, Elements of Cost.

Unit 2- Materials-

Direct Materials, Purchasing Function, Purchase Procedure, Stores Functions, Bin Card, Classification and Codification of Materials, Inventory Control, ABC Analysis, VED Analysis, Pareto Analysis, FNSD Analysis, Two Bin System, Perpetual Inventory System, Continuous Stock Taking, Issue of Materials, Costing of Materials, Costing of Incoming and Outgoing Materials, Pricing of Material Returns, Material Losses, Stock Audit.

Unit 3- Labour-

Meaning of Labour Cost, Labour Remuneration, Premium Bonus Plan, Group Bonus Plans or Schemes, Incentive Plans for Indirect Workers, Co-Partnership, Labour Turnover, Idle Time, Overtime and Shift Work.

Unit 4- Overheads-

Meaning and Definition of Overheads, Classification and Codification of Overheads, Absorption of Factory Overhead, Over Absorption or Under Absorption, Administration Overheads, Accounting for Administration Overhead, Control of Administration Overhead, Selling and Distribution Overhead.

Unit 5- Activity-based Cost Allocation System-

Meaning, Definition, Features, Implementation of Activity-Based Costing System, Comparing ABC System with Traditional Costing System, Limitations of ABC System.

Unit 6- Methods of Costing- Unit Costing-

Unit Costing, Features of Output Costing, Analysis of Cost, Cost Sheet, Production Account, Difference between Cost Sheet and Production Account, Preparation of Cost Sheet, Treatment of Scrap, Preparation of Production Account.

Unit 7- Methods of Costing- Job Costing and Batch Costing-

Meaning, Definition, Features, Objectives and Procedure of Job Costing, Batch Costing, Back Flush Costing.

Unit 8- Methods of Costing- Contract Costing

Meaning, Definition, Features and Procedure of Contract Costing, Types of Contracts, Work-in-Progress.

Unit 9- Methods of Costing- Process Costing

Meaning, Definition, Features of Process Costing, Job Costing vs. Process Costing, Process Losses and Gains, Elements of Manufacturing Cost, Equivalent Production, Joint Products and By-Products, Accounting for Joint Product Costs and By-Products, Transfer Prices.

Unit 10- Methods of Costing- Operating Costing

Meaning and Features of Service Costing, Users of Service Costing, Cost Unit, Cost Analysis, Transport Costing.

Unit 11- Non-Integral Accounting System and Reconciliation-

Book-Keeping in Cost Accounting, Non-Integral System, Need for Reconciliation, Causes of Difference, Procedure for Reconciliation of Cost and Financial Accounts.

Unit 12- Integral Accounting System-

Meaning of Integral Accounting System, Advantages and Disadvantages of Integral Accounting System, Accounting Treatment, The Third Entry Method, Interlocking vs. Integration of Cost and Financial Accounts.

Suggested Reading-

1. Cost Accounting by M.C. Shukla, T.S. Grewal and Dr. M.P. Gupta.

Bachelor of Commerce

Syllabus - Semester IV

Business Law

Module 1- The Indian Contract Act, 1872

Nature and Kinds of Contracts Offer and Acceptance, Consideration, Capacity of Parties, Free Consent, Legality of Object and Consideration, Void Agreements, Contingent Contracts, Performance of Contracts, Discharge of Contracts, Quasi-Contracts, Remedies for Breach of Contract, Indemnity and Guarantee, Bailment and Pledge, Agency.

Module 2- Law of Sale of Goods

Contract of Sale of Goods, Conditions and Warranties, Transfer of Property, Performance of Contract of Sale, Remedial Measures

Module 3- The Negotiable Instruments Act, 1881

Negotiable Instruments, Parties to Negotiable Instruments, Presentation of Negotiable Instruments, Negotiation of Negotiable Instruments, Dishonour and Discharge of Negotiable Instruments, Banker and Customer.

Module 4- Consumer Protection Act, 1986

Consumer Protection Act, 1986

Module 5- Law of Arbitration and Conciliation

General Provisions Regarding Arbitration, Arbitral Tribunal, Arbitral Proceedings Conciliation, Enforcement of Certain Foreign Awards.

Module 6- Law of Information Technology

Information Technology Act, 2000

Module 7- Company Law

The Company, Kinds of Companies, Memorandum of Association and Articles of Association.

Suggested Readings:

1. Self Learning Material by U18.
2. Business Law by Bose D. Chandra

Human Resource Management

Module 1- Introduction to Human Resource Management-

Meaning, scope, objectives and importance of Human Resource Management, Personnel Management, its functions, policies & roles. Organizing the Human Resource Management department in the organisation. Human Resource Management practices in India.HR audit.

Module 2- HR Planning, Recruitment, Selection, Placement and Induction-

Definition, objectives, process and importance, job analysis, description, specification, Recruitment, selection, placement and induction process.

Module 3- Personnel Development Programme-

Employee training, executive development and career planning & development, performance appraisal.

Module 4- Job Compensation-

Job evaluation, wage & salary administration, incentive plans & fringe benefits, variable compensation individual & group. Promotions, demotions, transfers, separation, absenteeism & turnover.

Module 5- Quality of Work Life-

Quality of work life & quality circles, job satisfaction and morale. Social security, health and safety, employee welfare.

Module 6- Counselling for Effective HR Development-

Counselling for effective Human Resource Development.

Module 7- Human Relations-

Definition, objectives & approaches to human relations, employee grievances and discipline, participation & empowerment, Introduction to collective bargaining.

Suggested Readings-

1. Self-Learning Material by U18
2. Human resource Management by Praveen Durai.
3. Human resource Management by Gerry Dessler.

Corporate Finance

Module 1-

Financial Management Basics: Meaning of Business Finance, Importance of Business Finance, Meaning, Objectives and Scope of Financial Management, Liquidity vs. Profitability and Importance of Financial Management.

Valuation Concepts and Securities Valuation: Time Value of Money, Valuation of Assets, Debentures, Preference Shares and Equity Shares.

Risk and Return: Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, Criteria for Evaluating Proposals to Minimize Risk, Methods of Risk Management, Major Risk Return Decision Areas, Capital Market Theory (CPT).

Capital Budgeting: Cases of Capital Budgeting Decisions, Concept and Importance of Capital Budgeting, Kinds of Capital Investment Proposals, Factors affecting Capital Investing Decisions, Determination of Capital Cash Flows for Investment Analysis, Capital Budgeting Appraisal Methods.

Module 2-

Cost of Capital: Concept, Importance and Classification of Cost of Capital, Controversary Regarding Cost of Capital, Computation of Cost of Capital.

Leverages: Meaning, Types and Significance of Leverages.

Capital Structure: Meaning of Capital Structure, Capital and Financial Structure, Patterns of Capital Structure, Point of Indifference, Optimum Capital Structure, Capital Structure Theories, Capital Structure Financing Policy.

Dividend Theory and Policy: Meaning of Dividend, Conflicting Theories, Dividend Policy, Forms of Dividend, Bonus Shares.

Module 3-

Financing: Long Term and Short Term: Financial Markets, Classification of Sources of Finance, Security Financing, Issue of Warrants, Loan Financing, Specialized Financial Institutions or Development Banks, Difference between Hire Purchase and Lease Financing.

Financial Statement: Analysis and Interpretation: Relationship between Analysis and Interpretation, Steps Involved in the Financial Statement Analysis, Ratio Analysis, Classification of Ratios- Profitability, Turnover, Financial, Advantages of Ratio Analysis and Limitations of Accounting Ratios.

Cash Flow Analysis: Meaning of Cash Flow Statement, Preparation of Cash Flow Statement, Computation of Cash from Operating Activities, AS-3 (Revised) and Cash Flow Statement, Difference between Cash Flow and Fund Flow Analysis, Utility and Limitations of Cash Flow Analysis.

Financial Planning and Strategy: Meaning of Financial Planning and Financial Plan, Estimating Capital Requirements, Capitalization, Patterns of Financing, Time of Floatation.

Module 4-

Working Capital Management: Meaning, Need, Types and Adequacy of Working Capital, Management of Working Capital, Cash, Inventories, Accounts Receivable, Factoring Institutions, Management of Accounts Payable, Working Capital Finance.

Corporate Restructuring: Derivatives and Corporate Governance: Corporate Restructuring: Mergers, Amalgamations and Acquisitions, Meaning and Forms of Corporate Restructuring, Mergers, Amalgamations and Acquisitions, Reasons for Mergers or Acquisitions, Types of Mergers, The Synergy of Mergers and Acquisitions, The Dangers of Mergers, Amalgamations, Mergers, and Acquisitions in India, Corporate Governance.

International Financial Management: Reasons for Investing Abroad, Basic Problems in Financial Management, Foreign Currency Management, Financing Multinational Organizations.

Financial Management in Public Sector Government Enterprises: Meaning, Characteristics, Objectives of Public Sector Enterprise, Rationale of Public Sector Enterprises, Forms of Public Sector Enterprises, Features of Financial Management, Agenda for the Public Sector.

Suggested Readings-

1. Self-Learning Material prepared by University18.

Income Tax- I

Unit -1: Introduction to Income Tax –

Important Terms – Person, Income, Assessment Year, Previous Year, Assessee, Gross Total Income, Total Income, Finance Bill- Exempted Incomes- Residential Status and Incidence of Tax (Individuals only)

Unit-2: Heads of Income –

Income from Salary - Features of Salary Income-Basic Salary, Allowances, Perquisites, PFs - Retirement Benefits - Gratuity, EL, Commutation of Pension – Deductions U/S 16 - Problems on Income from Salary.

Unit-3: Computation of Income from House Property-

Deemed Owners – Exempted Incomes – Annual Values – Determination of Annual Values under Different situations – Deductions - Practical Problems.

Unit 4: Capital Gains-

Types of capital Assets- Transfer- Cost of Acquisition, Cost of Improvement - Selling Exps.- Deduction U/S 54 – Problems

Unit 5: Income from other Sources-

Kinds of Securities – Cum-Interest and Ex-Interest Transactions- Bond washing Transactions – Deduction of Tax at source – Grossing Up – Totally Exempted Interest on securities- Deductions U/S 57 – Problems.

Unit 6: Set off of Losses –

Carry forward and set off of losses – Order of set off (Theory only) – Deductions under Chapter VI A - 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGB, 80QQB, 80RRB, 80U. – Assessment of Individuals (Who is not a Businessman or a Professional).

Suggested Readings-

1. IT Law and Practice – V P Gaur, D.B. Narang & Others
2. IT Law and Accounts – Dr. H C Mehrotra & Dr. S P Goyal

E-Commerce

Unit 1- Introduction to E-Commerce

History and Overview of E-commerce, Types of E-Commerce, E-Commerce Transactions.

Unit 2- The World Wide Web: An Introduction

Introduction to the Web, Web Architecture, The Web and Electronic Commerce, The Web and the Internet, Use of the Web in Ecommerce.

Unit 3- Advantages of E-Commerce

Advantages of E-Commerce: An Overview, Accepting Orders, Selling Advertising Space, Selling of Software of Other Downloadable Goods, Charging Visitors for Access to Your Website.

Unit 4- Business and Finances

Taking Existing Business to the Web, Getting Software for Business.

Unit 5- Planning your Website

Design Your Website, Steps for Developing Your Site, Basic Layout of Your Site, Choosing the Content and Colour, Art and Fonts.

Unit 6- Registering your Domain Name

Understanding Domain Names, Choosing Domain Names.

Unit 7- Checking, Hosting, Promoting and Publicizing Your Site

Going Online.

Unit 8- E-Commerce Security Issues

Digital Signature, Digital Certificates, Implementation and Management.

Suggested Readings-

1. Self-Learning Material prepared by University18.

Bachelor of Commerce Syllabus – Semester V

Entrepreneurship Management

Unit 1- Entrepreneurship

Evolution, Concept and Definition of an entrepreneur, Characteristics, Functions and Types of Entrepreneurs, Intrapreneur, Qualities of an Entrepreneur, Growth of Entrepreneurship in India, Role of Entrepreneurship in Economic Development, Women Entrepreneurship in India.

Unit 2- Assessment of Business Opportunity

Search for Business Ideas, Market Assessment, Sources of Information, Modalities of Information Collection, Environmental Assessment.

Unit 3- Selection of Business Opportunities in Different Sectors

Entrepreneurial Opportunities in Sectors such as Manufacturing Services, Knowledge Based Industries. Business Opportunity Identification and Selection.

Unit 4- Preparing a Business Plan

Meaning and Significance of Business Plan, Components of Business Plan and Contents of a Business Plan.

Unit 5- Feasibility Study

Overview of Feasibility Study, Stages of Feasibility Study, Areas of Assessment in a Feasibility Study.

Unit 6- Project Finance

Need for Finance, Types of Finance, Sources of Finance, Venture Capital, Financial Institutions.

Unit 7- Support Agencies

Need for Support, Support to Entrepreneurs by DIC, SIDBI, SIDCO, SSIB, NSIC, SISI, RDC's, Other Institutions, etc. Entrepreneurship Promotion by Government through Various Schemes.

Unit 8- Entrepreneurial Motivation and Development

Define Motivation, Factors Motivating Entrepreneurs, Meaning and Development Programs. Objectives, Basic Course Contents of EDP's, Evaluation of EDP's, Organization Involved in EDP's.

Suggested Reading-

1. Self-Learning Material by University18.

International Business

Unit 1- Introduction to International Business

Concept of Business, Overview of International Business, Introducing the Multinational Firm, Development of International Business, Comparison of Domestic and International Business, The Future of International Business.

Unit 2- International Business Environment

The Concept of Political Environment, Socio-Cultural and Ethical Environments, The

Economic System, The Multinational Financial Environment.

Unit 3- The Foreign Exchange Scenario

Foreign Exchange Market, Foreign Exchange Rate Risk.

Unit 4- Global Strategies of Business

Basic Concept of Strategy, Introduction to Business- Level Strategies, Combination of Generic Business Strategies, Tactics for Business Strategies, Strategies for International Business, Strategy for Global Market Entry, Global Strategies of Business in India.

Unit 5- Mergers and Acquisitions

An Overview of Mergers and Acquisitions, Mergers, Acquisitions, M & A Marketplace Difficulties, The Great Merger Movement.

Unit 6- Global Brands and Organization Behaviour

Concept of Global Brands, Strategies for Global Brands, Building International Brands, Global Customer Behaviour, Global Scenario of Organizational Behaviour, Approaches to Organizational Behaviour.

Unit 7- Supply Chain Management and Global Distribution System

Supply Chain- Nature and Concept of Supply Chain Management, Prerequisites for Supply Chain Management, Types of Supply Chain Management, Supply Chain Management Strategy, Supply Chain Policies, Global Distribution, Facility Location Stocking Policy, Materials Handling, Role of Transportation in Global Distribution, Standards and Testing Practices in Global Distribution.

Unit 8- Globalization

Introduction to Globalization, Different Approaches Related to Globalization, Drivers of Globalization.

Suggested Reading-

1. Self-Learning Material by University18.

Financial Management

Unit 1- Nature of Financial Management-

Evolution of Financial-management, Scope and Objectives of Financial Management.

Unit 2- Capital Budgeting Decisions-

Capital Budgeting Process, Project Formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

Unit 3- Long-Term Finance-

Sources of Long Term Funds- Equity Shares, Preference Shares, Debentures, Public Deposits, Factors Affecting long Term Funds Requirements.

Unit 4- Asset-based Financing: Lease, Hire Purchase and Project Financing-

Lease Financing: Concept, Types. Advantages and Disadvantages of Leasing.

Unit 5- Capital Structure: Theory and Policy-

Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.

Unit 6- Principles of Working Capital Management-

Concepts, Factors affecting Working Capital Requirements, Determining Working Capital Requirements, Sources of Working Capital.

Unit 7- Dividend Theory and Dividend Policy-

Retained Earnings & Dividend Policy, Consideration in Dividend Policy, Forms of Dividends, Dividend Theories, Bonus Shares.

Unit 8- Corporate Restructuring, Mergers & Acquisitions-

Reasons and Factors Affecting Mergers, Acquisitions, Takeovers and Sell- offs'.

Unit 9- Return, Risk and Shareholder Value-

Risk, Measurement of market risk, Relationship between risk and return, introduction to concepts of EVA, MVA, and CAPM.

Suggested Reading:

1. Self Learning Material by University 18.
2. Financial Management by Prasanna Chandra
3. Financial Management By I.M Pandey

Income Tax – II**Module - I - Profits & Gains of Business or Profession****Unit 01 - Profit & Gains of Business Or Profession – I**

Definition & Meaning of Business or Profession [Section 2(13) & 2(36)], Incomes Chargeable under the Head “Profits and Gains of Business or Profession” [Sec.28], Sections 30 to 37 - Expenses Expressly Allowed

Unit: 02 Profit & Gains of Business Or Profession – II

Amounts Not Deductible [Section 40], Expenses or payments not deductible in certain circumstances.[Section 40A], Certain deductions to be only on actual payment [Section 43B] Spe.prov. for the full value of consideration of assets other than cap.assets in certain cases [Section 43CA], Profits Chargeable to Tax [Section 41], 7 Maint.of accounts by certain persons carrying on profession or business [Section 44AA], Spec. prov. for computing p&g of “business on the presumptive basis” [Sec.44AD], Spec. prov. for computing p&g of “profession on the presumptive basis” [Sect. 44ADA], Spec. prov. for computing profits and gains of business of plying, hiring or leasing goods carriages [Section 44AE].

Module II - Assessment of Firms & Companies

Unit 03 - Assessment of Firms – Firms, Firm Assessment, 'Company' According to Income-tax, Classification of Companies, Carry Forward and Set Off of Business Losses [Section 72], Special Provisions Regarding Losses Relating To Companies Only (Sec.72A, 72AA, 72AB), Deductions Out Of Gross Total Income in case of Companies (Section 80G to 80LA),

Minimum Alternate Tax and Tax Credit regarding Tax paid on Deemed Income under MAT Provisions (Section 115JAA).

Unit 04 - Assessment of Companies - 'Company' According to Income-tax, Classification of Companies, Carry Forward and Set Off of Business Losses [Section 72], Special Provisions Regarding Losses Relating To Companies Only (Sec.72A, 72AA, 72AB), Deductions Out Of Gross Total Income in case of Companies (Section 80G to 80LA) , Minimum Alternate Tax and Tax Credit regarding Tax paid on Deemed Income under MAT Provisions (Section 115JAA).

Module III: Tax Deduction At Source & Assessment Procedure

Unit: 05 Tax Deduction at Source

Deduction at source and advance payment [Section 190], Procedure and Scheme of TDS, Certificate for TDS [Section 203 and Rule 31], Forms and Time Limit of issue of TDS Certificate [Rule 31], TDS and TCS Account Number [Section 203A and rule 114A], Tax deducted is income received [Section 198], Interest/dividend/other sums payable to Gov., Res. Bank or certain corporations [Sec. 196], Payments/Incomes covered by TDS Scheme, Rates for Tax Deduction At Source and Advance Payment of Tax.

Unit: 06 Assessment Procedure

Return of Income [Section 139(1), Interest for defaults in furnishing return of income [Section 234A], Quoting of Aadhar Number [Section 139AA], Scheme for submission of returns through Tax Return Preparers [Section 139B], Return by whom to be verified [Section 140], Self-assessment [Section 140A], Inquiry Before Assessment [Section 142], Estimation of value of assets by Valuation Officer [Section 142A] and Assessment [Section 143].

Corporate Law

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

Module I: Introduction

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, online filing of documents, promoters, their legal position ,pre-incorporation contract; on-line registration of a company.

Module II: Documents

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

Module III: Management

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions,

powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors- Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

Module IV: Dividends, Accounts, Audit

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle- blowing: Concept and Mechanism.

Module V: Depositories Law

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

COURSE/LEARNING OUTCOMES

After learning this course, the students will be able to:

CO 1: Explain what a company is and how it is formed. (Understanding)

CO 2: Define the concepts related to various essential documents relating to a company. (Remembering)

CO 3: Develop the knowledge regarding management of a company. (Applying)

CO 4: Analyse the various provisions relating to dividends, accounts and audit of a company. (Analysis)

CO 5: Explain the various concepts regarding winding up of companies, insider trading and whistle blowing (Evaluating) CO 6: Elaborate the meaning, definition, rights, obligations, etc. under The Depositories Act, 1996 (Creating)

Bachelor of Commerce
Syllabus – Semester VI

Indirect Tax Law

Module I – Introduction to Indirect Taxes

Basic Features of Indirect Taxes, Advantages/Merits of Indirect Taxes, Disadvantages/Demerits of Indirect Taxes, Indirect Tax System in India, Indirect Taxes in Post Reforms, Service Tax, Customs Duty, What is the difference between Direct Tax and Indirect Tax?, Indian Taxation Structure and Double Tax Avoidance Treaty.

Module II – Central Excise Duty and Excisable Goods

Introduction, Definition and Concepts of Central Excise Duty, Excise Ability and Manufacture, Procedure for Central Excise Registration and grant of Registration Certificate. Classification of Excisable Goods, Valuation of Excisable Goods, Valuation under Central Excise. Various Authorities under Excise Law and Clearance of excisable goods.

Module III – Service Tax and Collection and Recovery of Service Tax

Section 65A, Director General (Service Tax), Existing scheme for levy, assessment and collection of Service Tax in India, Rectification of Mistake, Challenges before the Service Tax Administration in India, Electronic Tax Administration, Provisions of Input Tax Credit, Procedure for Service Tax Registration, Computation of Service Tax and Audit and Inspections. Collection and Recovery of Service Tax and Notes Assessment Procedure -Legal Provisions, Administrative Mechanism, Non-recovery of Service Tax in certain situations, Recovery of Service Tax and Assessment Procedure of Service Tax in India.

Module IV – Central Sales Tax and Value added Tax

Important Features of the Act, In the Course of Inter-state Trade, Sale or Purchase of Goods Outside a State, Inter-state Sales Tax, Intra-state Sales Tax, Sale or Purchase of Goods in the Course of Import and Export – Section 5, Liability to Tax on Inter-state Sales, Registration of Dealers, Procedures under CST Act, Forms for Declarations. Registration of Dealers, Classification and Value, Procedure of Assessment, Types of Income Tax Return, Types of Assessment. Value Added Tax (VAT), Difference between VAT and CST, Features of Value Added Tax, Main Features of VAT, Computation of VAT and VAT Rate.

Module V – Customs Law

Introduction to Custom Law - About the Customs Law, Objectives of Customs Duty, Important Definitions under Customs Act, 1962, Types of Customs Duty, Principles Governing Levy of Customs Duty, Basic Principles of Classification of Goods and Valuation of Goods and Customs Authorities.

Business Research Methods

Module 1 - Introduction: Objectives and Role of Business Research–Distinct Features of Business Research-Theoretical Setting for Business Research–Ethical Issues in Business Research.

Module 2 - Research Process: Developing a Research Proposal–Exploratory Research and Qualitative Analysis–Sources of Data- Methods of data collection–Techniques of Communicating with Respondents.

Module 3 - Managing Research Assignment: Questionnaire Design-Sampling and Fieldwork Techniques-Measurement and Scaling Concepts-Attitude Measurement.

Module 4 - Analysis and Presentation: Application of Univariate, Bivariate and Multivariate methods of Statistical Analysis-Methods of Business Research Report Writing–LanguageReferencing-Bibliography.

Suggested Readings :

1. Business Research Methods, William G. Zikmund, The Dryden Press
2. Research for Development: A Practical Guide, Sophie Laws, VISTAAR Publications
3. Methodology in Social Research, Partha Nath Mukherjee, Sage Publication

Banking and Insurance

Module I – Banking

Origin and Growth of Banking in India, Definition of Banking, Role of Banking, Types of Bank, Functions of Bank, Unit and Branch Banking and Pure and Mixed Banking.

Module II – Commercial Banking and High -Tech Banking

Commercial Bank- Meaning and Definition, Structure of Commercial Bank, Functions of Commercial Bank. Technology Banking – Introduction, Need of Technology of Banking, Importance of Technology of Banking, E-Banking – Meaning, Evolution, Features, Benefits and Disadvantages, Services Covered under E-Banking, ATM, Credit Card, Debit Card, Telebanking, Net banking, SWIFT, Core Banking Solution.

Module III – Central Banking

Introduction to Central Bank, Distinguish between Central and Commercial Bank, Functions of a Central Bank, Role of a Central Bank as a Controller of Money Supply and Credit, Monetary Policy, Objectives of Monetary Policy and Tools of Monetary Policy.

Module IV – Banker and Customer and Introduction to Insurance

Banker, Customer, relationship between Banker and Customer. Types of Bank Accounts - Fixed Deposit Account, Current Account, Saving Account, Recurring Deposit Account and General Precautions for Opening Accounts and Introduction to Insurance – Terms used in Insurance, Characteristics of Insurance, Functions of Insurance, Advantages of Insurance, Life Insurance Vs General Insurance Types.

Module V – Cheque, Paying Banker and Concept of Life Insurance

Cheque – Introduction, Meaning of Cheque, Definition of Cheque, Distinction between Cheque and Bill of Exchange, Important Features of Cheque, Characteristics of Cheques, Parties to a Cheque, Types of Cheque, MICR Cheque, Crossing of Cheque, Endorsement. Paying Banker - Paying Banker - Circumstances for Dishonor of Cheques, Statutory Protection to a Paying Banker, Payment in Due Course, Collecting Banker and Duties of a Collecting Banker. Life Insurance – Concept, Basic Principles of Life Insurance, Basic Principles of Life Insurance, Importance of Life Insurance, Types of Life Insurance Policies, Need for Insurance Documentation, Importance of Proper Documentation in Claim Processing and Life Insurance Corporation Act, 1956.

Auditing and Corporate Governance

Module I - Fundamentals of Auditing and Vouching and Verification

Understand the concept of audit risk, features of a good internal control system, Objectives of auditing, Internal audit, Nature of internal audit, statutory audit, Knowledge about internal checking of audit and Understand the features and importance of internal audit, Audit Planning, features of Audit Programme, concept of Vouching, concept of Vouching, features of Empties and Investments, Contingent Liabilities., concept of Verification, Methods of Valuation, and Verification of Liabilities.

Module II – Company Audit and Company Auditor and Cost Audit

Company Audit - concept of Company Auditor, duties of an Auditor, Appointment of First Auditor, Disqualification of Auditors, Auditor's Report and Cost Audit, features of an Auditor Report, Report Content and Audit Opinion.

Module III – Corporate Governance and Obligation to Investor

Corporate Governance - An Overview - Benefits of Corporate Governance, Need for Corporate Governance, Principles of Corporate Governance, SEBI Code of Corporate Governance, Corporate Governance-Theory and Practice, Good Governance: Meaning and Concept, Current Scenario and Obligation to the Investor.

Module IV – Agent and Institution and Social Responsibility

Agent and Institution -Shareholder Rights under Companies Act, 2013, Rights and Privileges of Common Stockholders, Corporate Governance from the Investor's Perspective, Corporate Governance: Director, Auditor and Bank, Role and Responsibility of Board of Directors in Corporate Governance, Exhibit-Guide, Indian Scenario - Present Framework of Corporate Governance in Indian, Various Policies to be Framed as per SEBI Regulations, 2015, Securities and Exchange Board of India (SEBI), Corporate Social Responsibility (CSR), Corporate Governance - in Global Society and the Environment, Public policies SEBI, Corporation in Global Society, Social Responsibility - CSR in India, USA and Other Countries and CRS laws in India.

Financial Securities and Derivatives

Topics	Reference from Text Book
Micro- and Macroeconomic Concepts Relating to Investment Objectives, Investment and Speculation, Investment and Gambling, Investment Constraints, Investment Process, Security Analysis, Financial and Non-Financial Forms of Investment, Philosophy of Individual and Institutional Investors, Investment Opportunities, Investment Environment, Sources of Investment Information, Nature of Security and Investment Analysis, Process of Investment Decisions, Financial Markets and Investments, Investment Management, Behavioural Finance and Investment	Unit 1- Investments: Concept and Features
Classification of Securities, Mutual Funds, American Depository Receipt, Indian Depository Receipt (IDR), Commodities, Real Assets, Real Estate, Rural Savings, Arts & Curios, Antiques ,Basis of Selection of Securities, Risk Perceptions in Securities	Unit 2- Investment Avenues
Need for Depositories, Depository Process, Depository Participants, Formalities for Opening Demat Account, Role of DPs, Cost of Demat Process, Advantages and Disadvantages of Demat Account, Precautions and Safeguards, Rematerialisation Process, Listing of Securities, Listing Process, Delisting of Securities, Recent Developments	Unit 6- Depository System and Listing of Securities
Derivatives Market, Advantages of Options, Forward, Futures and Options, Black Scholes Option Pricing Model, Factors Affecting Option Price, Futures, Contract Specifications, Futures in Indian Stock Market, Selection of Index for Futures, Benefits of Index Futures, Trading in Futures and Options	Unit 7- Futures and Options
Definition of Risk, Risk and Exposure, Characteristics of Risk, Types of Risks, Risk in Investment, Risk Avoidance, Minimizing the Risk Exposure, Contemporary Risks Models, Measurement of Returns, Assets Allocation Strategies, Diversification Strategies	Unit 9- Risk and Return
CAPM Theory, Security Market Line, Multifactor Model of Risk and Return, Other Multifactor Model of Risk and Return	Unit 11- Multifactor Risk and Return Models
Basic Concepts, Random Walk Theory, Weak Form of EMH, Predictability of Stock Returns – Empirical	Unit 12- Efficient Market Hypothesis

Evidences, Semi –Strong Form of EMH, Strong Form of EMH, Indian Experience, Market Inefficiencies, Maximization of Efficiency in a Market	
Need for Valuation, Fundamental Principles of Valuation, Valuations Models, DCF Model, Illustration: Valuation of India Cements using DCF Model, EVA and MVA Models, Use of Real options in Valuation, Effects of Undervaluation and Overvaluation, Distress Valuation	Unit 13- Company Valuation
Return, Multiple Holding Period, Intrinsic value vs Market Value, Tradition Valuation Methods	Unit 14- Equity Valuation
Bond Basics, Characteristics of Bonds, Bond Markets, Bond Risk, Time Value Concept, Bond Returns, Bond Yield and Yield to Maturity, Day Count Conventions, Term Structure and Interest Rates, Bond Value Theorems, Duration and Convexity, Riding the Yield Curve, Immunization	Unit 15- Bond Valuation
Basic Principles of Technical Analysis, Advantages of Technical Analysis, Criticism Against Technical Analysis, Technical Price Forecasting, Various Technical Indicators, Dow Theory, Elliot Wave Theory, Volume as Confirmation, Chart Patterns, Various Forms of Charting, Trend Reversal, Bullish Falling Wedge in an Uptrend, Neural Network Analysis, Technical Chart Software, Difference between Fundamental Analysis and Technical Analysis	Unit 16- Technical Analysis
Economic Analysis, Industry Analysis, Factors Affecting industrial Performance, Company Analysis, Financial Health	Unit 17- Fundamental Analysis
Fundamental Principles of Portfolio Management, Portfolio Theory, Portfolio Management : Traditional and Modern Approaches, Portfolio Creation, Portfolio Risk Management through Diversification, Beta in Portfolio Selection, Uncertainty of Real Returns and Purchasing Power Risk, Purchasing Power Parity, Combination of Equity and Debt, Portfolio of Commodities, Portfolio Churning, Portfolio Hedging, Traditional Portfolio Analysis, Modern Analytical Approach, Portfolio Performance Analysis, Measuring Portfolio Efficiency	Unit 18- Portfolio Construction
Simple Diversification, Problems of Diversification, The	Unit 19- Markowitz Model

Markowitz Model, Three Security Portfolios, Markowitz Efficient Frontier	
Sharpe's Performance Index, Sharpe's Single Index, Sharpe's Optimal Portfolio, Construction of the Optimal Portfolio, Optimal Portfolio with Short Sales	Unit 20- Sharpe Portfolio Optimisation Model
Performance Evaluation, Mutual Funds, Sharpe's Performance Index, Treynor's Performance Index, Jensen's Performance Index	Unit 21- Portfolio Evaluation
Portfolio Revision, Formula Plans, Rupee Cost Averaging, Constant Rupee Plan, Constant Ratio Plan, Variable Ration Plan, Dollar Cost Averaging, Portfolio Revision and Transaction Cost, Equity and Derivative Portfolios, Equity and Debt Portfolios, Managing Portfolio of Individuals, Managing Portfolio Corporate Clients, Management of International Portfolios, Future of Portfolio Management in India	Unit 22- Portfolio Revision and Management

Course Text- Security Analysis and Portfolio Management by K Sasidharan and Alex K Mathews.

Johny J. B.
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