



**SGT UNIVERSITY**

SHREE GURU GOBIND SINGH TRICENTENARY UNIVERSITY  
(UGC Approved University) GURGAON, Delhi-NCR

**Shree Guru Gobind Singh Tricentenary University  
Budhera, Gurgaon (Haryana)**



**SYLLABI & SCHEME OF**

**EXAMINATION OF**

**Bachelor of**

**Commerce (Honors)**

**For**

**1<sup>st</sup> to 6<sup>th</sup>**

**Semester**

**w.e. f. 2019-**

**20**

**ORDINANCE OF BACHELOR OF COMMERCE (HONORS)**



<b>FACULTY OF COMMERCE AND MANAGEMENT</b>					
<b>SCHEME OF EXAMINATION FOR THE YEAR 2019-20</b>					
<b>B. COM. (HONS.)</b>					
<b>Subject Code</b>	<b>Subject Name</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>	<b>Remarks</b>
06070101	Financial Accounting	40	60	4	Core Course 1
06070102	Financial Accounting	20	30	2	
06070103	Management Concepts	40	60	4	Core Course 2
06070104	Management Concepts	20	30	2	
06070105	English Language	40	60	4	AECC 1
06110106	Basics of Entrepreneurship Skills	40	60	4	GE 1
06070201	Business Law	40	60	4	Core Course 3
06070202	Business Law	20	30	2	
06070203	Business Mathematics	40	60	4	Core Course 4
06070204	Business Mathematics	20	30	2	
06070205	Environmental Studies	40	60	4	AECC 2
06110206	Family Business	40	60	4	GE 2
06070301	Company Law	40	60	4	Core Course 5
06070302	Company Law	20	30	2	
06070303	Business Statistics	40	60	4	Core Course 6
06070304	Business Statistics	20	30	2	
06070305	Financial Management	40	60	4	Core Course 7
06070306	Financial Management	20	30	2	
06070307	Business Informatics	40	60	4	SEC 1
06110310	Event Management	40	60	4	GE 3
06070401	Corporate Accounting	40	60	4	Core Course 8
06070402	Corporate Accounting	20	30	2	
06070403	Business Research Methods	40	60	4	Core Course 9
06070404	Business Research Methods	20	30	2	
06070405	Cost Accounting	40	60	4	Core Course 10
06070406	Cost Accounting	20	30	2	
06070407	E-Commerce	40	60	4	SEC 2
06110410	Online Marketing	40	60	4	GE 4
06070501	Principles of Marketing	40	60	4	Core Course
06070502	Principles of Marketing	20	30	2	



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06070503	Income Tax Law & Practice	40	60	4	Core Course 12
06070504	Income Tax Law & Practice	20	30	2	
06070505	Auditing and Corporate Governance	40	60	4	DSE 1
06070506	Auditing and Corporate Governance - Practical	20	30	2	
06070507	Indirect Tax	40	60	4	
06070508	Indirect Tax - Practical	20	30	2	
06070509	Advertising & Sales Promotion	40	60	4	
06070510	Advertising & Sales Promotion - Practical	20	30	2	
06070511	Business Tax Procedures and Management	40	60	4	DSE 2
06070512	Business Tax Procedures and Management - Practical	20	30	2	



06070513	Human Resource Management	40	60	4	
06070514	Human Resource Management - Practical	20	30	2	
06070515	Basics of Entrepreneurship skills	40	60	4	
06070516	Basics of Entrepreneurship skills - Practical	20	30	2	
06070601	Indian Economy	40	60	4	Core Course 13
06070602	Indian Economy	20	30	2	
06070603	Corporate Tax Planning	40	60	4	Core Course 14
06070604	Corporate Tax Planning	20	30	2	
06070605	Fundamentals of Investment	40	60	4	DSE 3
06070606	Fundamentals of Investment - Practical	20	30	2	
06070607	Financial Markets, Institutions and Financial Services	40	60	4	
06070608	Financial Markets, Institutions and Financial Services - Practical	20	30	2	
06070609	Banking and Insurance	40	60	4	
06070610	Banking and Insurance - Practical	20	30	2	
06070611	International Business	40	60	4	DSE 4
06070612	International Business - Practical	20	30	2	
06070613	Industrial Relations and Labour Laws	40	60	4	
06070614	Industrial Relations and Labour Laws - Practical	20	30	2	
06070615	Management Accounting	40	60	4	
06070616	Management Accounting - Practical	20	30	2	
<b>Note</b>	<b>Any two of the following</b>				
<b>DSE-1</b>	Auditing and Corporate Governance				
	Indirect Tax				
<b>DSE-2</b>	Advertising & Sales Promotion				
	Business Tax Procedures and Management				
	Human Resource Management				
	Basics of Entrepreneurship skills				
<b>DSE-3</b>	Fundamentals of Investment				
	Financial Markets, Institutions and Financial Services				
<b>DSE-4</b>	Banking and Insurance				
	International Business				
	Industrial Relations and Labour Laws				
	Management Accounting				



**FINANCIAL ACCOUNTING (Theory) - 06070101**

**B.Com (H)-1<sup>st</sup> Sem (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME						L	T	P	C
		THEORY			PRACTICAL						
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL					
06070101	Financial Accounting	60	20	20	-	-	4	-	-	4	

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity;P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

To explain identification of a project, feasibility analysis including market, technical and financial appraisal of a project. Understand the relevance of alternative project appraisal techniques, financial structuring and financing alternatives. This course intends to involve students to apply appraisal techniques for evaluating live projects.

**Unit I: Introduction to Financial Accounting:** Accounting as an Information System, Introduction: Meaning, Objectives, Process, Limitations and Basic Terms of Accounting; Generally Accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

**Unit II: Accounting Equation:** Nature of Accounts, Types of books (Primary and Secondary) and Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; Opening and Closing Entries; Preparation of Trial Balance.

**Unit III: Preparation of Financial Statements:** Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries, understanding contents of financial statements of a joint stock company as per the Companies Act 2013; Understanding the contents of annual report of a company, Preparation of cash flow statement as per AS-3 (revised).

**Unit IV: Indian Accounting Standards (Ind-AS):** Concept, benefits, procedure for issuing Ind-AS in India, salient features of Ind-AS issued by ICAI; International Financial Reporting Standards (IFRS): Main features, uses and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in harmonization and convergence, suggestions for increased convergence and harmonization.

**Unit V: Hire purchase and installment system:** Hire Purchase System and Installment payment system; Branch Accounting (**Home branches:** - concept of dependent branches, accounting aspects, ascertainment of profit by Debtor method, Stock & Debtor method and Final accounts method, concept of Independent branch, and accounting treatment. **Foreign branches:** - Concept and accounting treatment.

**Suggested Readings:**

1. Monga, J.R., Financial Accounting: Concepts and Applications, Mayur Paperbacks
2. Tulsian, P.C., Financial Accounting, Pearson
3. Maheshwari, S.N. & Maheshwari, S.K., Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
4. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
5. Balwani, Nitin, Accounting and Finance for Managers
6. Gupta, Ambrish: Financial Accounting for Management
7. Bhattacharyya, Asish K., Financial Accounting for Business Managers 8. Jain, S.P. & Narang, K.L., Advanced Accountancy.
8. Charles T. Horngren, Gart L. Sundem, John A. Elliot and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.



**FINANCIAL ACCOUNTING (Practical) - 06070102**  
**B.Com (H)- -1<sup>st</sup> Sem (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070102	Financial Accounting				30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

This course intends to involve students to apply appraisal techniques for evaluating live projects and understand the relevance of alternative project appraisal techniques, financial structuring and financing alternatives.

**Unit I: Introduction to Financial Accounting:** Case study on accounting principles that are followed by different Indian industry. Students will prepare a report based on this study.

**Unit II: Accounting Equation:** Analysis of bank passbook to identify the items of debit and credit. On the basis of above analysis, Student will practically prepare report on accounting equations based on case study.

**Unit III: Preparation of Financial Statements:** Activities based on company balance sheet analysis wherein students will interpret the balance sheet in order to check the financial position of company.

**Unit IV: Indian Accounting Standards (Ind-AS):** Discussion on how accounts are prepared by the Indian firm on the basis of Accounting Standard. Report will be prepared by the students to find out the difference between Ind AS & AS.

**Unit V: Hire purchase and installment system:** Analysis based activities on installment based accounting that is used by Indian companies. Report will be prepared based on the case study.

**Suggested Readings:**

1. Monga, J.R., Financial Accounting: Concepts and Applications, Mayur Paperbacks
2. Tulsian, P.C., Financial Accounting, Pearson
3. Maheshwari, S.N. & Maheshwari, S.K., Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
4. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
5. Balwani, Nitin, Accounting and Finance for Managers
6. Gupta, Ambrish: Financial Accounting for Management
7. Bhattacharyya, Asish K., Financial Accounting for Business Managers 8. Jain, S.P. & Narang, K.L., Advanced Accountancy.
8. Charles T. Horngren, Gart L. Sundem, John A. Elliot and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.



**B.Com (H) (Theory) - 06070103**  
**MANAGEMENT CONCEPTS (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070103	MANAGEMENT CONCEPTS	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

Students would understand basic concepts of management and gain appreciation for emerging ideas, techniques, procedures and practices in the field of management

**C**

**Course Content**

**Unit-I**

Importance, Nature, Process, Functions and Principles of Management. Management V/s Administration, Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management. Managerial Roles: Role of a Manager - Levels of Management - Managerial Skills.

**Unit-II**

Communication – Formal and Informal Networks, Barriers and Principles. Planning - Concept, Nature, Importance, Steps and Limitations, Types of Plans. Making Planning Effective - Strategic Considerations in Planning - Management by Objectives. Decision Making Concept, Process, Rationality and Techniques.

**Unit-III**

Need for Organization - Principles and Process of Organizing - Span of Management - Organization Structure - Variables affecting Structure - Departmentalization - Authority, Delegation and Decentralization - Committees. New Forms of Organization, Staffing - Concept, Nature, Importance and Steps, Motivation – Concept and Theories.

**Unit-IV**

Directing – Concept, Nature and Importance. Leadership - Concept and Theories, developing leaders across the organization, Controlling - Concept, Nature, Importance and Process of controlling. Contemporary control Techniques - Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and Financial Measures (Economic Value added and Market Value added), Behavioral aspect of Management Control.

**Unit-V**

Challenges in Management practices: Management of Strategic Change, Culture, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance and social responsibility of business.

**Suggestive Readings**

1. Harold Koontz & Heinz Weihrich, *Essentials of Management*, Tata Mcgraw Hill.
2. Stephen F.Robbins Mary Coulter– *Management* – Prentice Hall of India Pvt. Ltd
3. P.C.Tripathi, P.N. Reddy, *Principles of Management*, Tata McGraw-Hill Publishing Company Limited, New Delhi.
4. Joseph L. Massie, *Essentials of Management*, Prentice - Hall of India Private Limited, New Delhi.
5. James A.F., R.Edward, Daniel R. Stoner, Freeman, Gilbert, *Management*, Prentice Hall of India Private Limited, New Delhi.
6. Prasad LM, *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi.
7. J.S. Chandan, *Management Concepts and Strategies*, Vikas Publishing House Private Limited, Delhi.
8. D. Chandra Bose, *Principles of Management and Administration*, Prentice-Hall of India Private Limited, New Delhi.



**B.Com (H) (Practical) - 06070104**  
**MANAGEMENT CONCEPTS (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070104	MANAGEMENT CONCEPTS	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Unit-I**

1. Conduct secondary research on common features of Fayol’s principles of management and Weber’s description of bureaucracy.
2. Conduct research and identify which organization structure organizations are adopting in highly unstable environments and turbulent environments.
3. Visit an organization and identify formal and informal organization operating in company.

**Unit-II**

1. **Case Study – Adored No More**

**Unit-III**

1. Case Study: Njoroge
2. Discuss in group extrinsic motivators have short-term effects while intrinsic motivators which are more concerned with the quality of working life are likely to have deeper and longer-term effects because they are inherent in individuals and not imposed from outside.

**Unit-IV**

1. Identify any manager or your supervisor under whom you have worked and try to make his / her managerial grid of Robert Blake and Jane Mouton. What is his / her management / leadership style.

**Unit-V**

1. List down merits and demerits of having diversity at workplace. Describe each point in detail.
2. You have joined as HR manager of Bajaj Auto which has decided to open an auto design center in Delhi with collaboration with Italy and Germany. You have been asked to recruit and prepare diversity policy for expatriates from these countries. List down your points for consideration while deciding on diversity policy. Relate with theoretical concepts discussed in class.

**Suggestive Readings**

1. Harold Koontz & Heinz Weihrich, *Essentials of Management*, Tata Mcgraw Hill.
2. Stephen F.Robbins Mary Coulter– *Management* – Prentice Hall of India Pvt. Ltd
3. P.C.Tripathi, P.N. Reddy, *Principles of Management*, Tata McGraw-Hill Publishing Company Limited, New Delhi.
4. Joseph L. Massie, *Essentials of Management*, Prentice - Hall of India Private Limited, New Delhi.
5. James A.F., R.Edward, Daniel R. Stoner, Freeman, Gilbert, *Management*, Prentice Hall of India Private Limited, New Delhi.
6. Prasad LM, *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi.
7. J.S. Chandan, *Management Concepts and Strategies*, Vikas Publishing House Private Limited, Delhi.
8. D. Chandra Bose, *Principles of Management and Administration*, Prentice-Hall of India Private Limited, New Delhi.





**English Language (Theory) - 06070105**  
**B.Com(H)- 1<sup>st</sup> Semester (AECC)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			L	T	P	C		
		EXTERNAL	TWO TERM	INTERNAL						
06070105	English Language	60	20	20	-	-	4	-	-	4

**Objective:** To enhance listening-speaking skills

**Syllabus:**

**Unit-I** Listening Comprehension

- Speeches
- Interviews
- audio-video clippings followed by exercises

**Unit-II** Conversation Skills

- Greetings and Introducing oneself
- Framing questions and answers
- Role play
- Buying: asking details etc

**Unit-III** Reading Comprehension

- Simple narration and Stories
- Simple Passages
- Newspaper and articles clippings

**Unit-IV** Pronunciation

- Pronunciation
- Syllable and Stress

**Unit-V** Writing Comprehension

- Correct the sentences
- Note Making
- Letters
- Précis
- Paragraph
- Report

**Suggested Readings**

1. Spoken English with CD, Jayashree Balan, Tata McGraw Hill 2010
2. Fluency in English-II, Department of English, Delhi University, Oxford University Press
3. Murphy's English Grammar with CD, Murphy, Cambridge University Press
4. English Vocabulary in Use (Advanced), Michael McCarthy and Felicity, CUP
5. Learning Spoken English by Lynn Lundquist-ASIN: B0094XNOPW
6. Essential English Grammar: A Self-Study Reference and Practice Book for Elementary



**Basic of Entrepreneurship Skills (Theory) - 06110106**  
**B.Com (H) 1<sup>st</sup> Semester (GE)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06110106	BASICS OF ENTREPRENEURSHIP SKILLS	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**Internal Assessment-** It shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of course is to develop entrepreneurial mindset of the students through experiential learning techniques and equip the students with the concepts of entrepreneurship.

**Course Content**

**Unit-1: Discover Yourself:**

Identify individual's Hobbies, Interest, and Passion/Flow.  
Discuss and analyse the case studies related to effectuation and effectuation principles.  
Identify individual's entrepreneur style

**Unit-2: Idea/Problem:**

Go out of the building and conduct problem interview with prospects  
Identify a problem worth solving using Design Thinking Process (Wadhvani Foundation/Stanford D-School).  
Design a Value Proposition canvas and Deep dive into Gains, Pains and —Jobs-To-Be-Done!

**Unit-3: Business Model:**

Design a Lean Canvas for the problem worth solving identified  
Identify Riskiest Parts of Plan  
GO Out of the building and Run Solution interviews  
Design MVP- Build-Measure-Learn Feedback Loop

**Unit-4: Revenue & Cost:**

Download the Annual report of a company and submit analysis report on financial statements including income, costs, gross and net margins.  
Download the Annual report of a company and submit analysis report on Primary and Secondary Revenue Stream, Different Pricing Strategies, Product and Operations Costs.  
Design an investor's pitch based on various sources of funds.

**Unit-5: Team:**

Design the roles and responsibilities of a Leader and Pitch for candidates to join startups  
Create company profile page and strategy based on Bulls Eye Framework.  
List out all necessary documents needed for starting and operating a business.  
Create a compliance report

**Suggestive Readings**

1. Dinanath Kaushik (2013) Studies in Indian Entrepreneurship, New Delhi, Cyber Tech Publications
2. Kaliyamoorthy and Chandrasekhar (Eds: 2007), Entrepreneurial Training: Theory and Practice, New Delhi, Kanishka Publishers
3. Robert Hisrich, Michael Peters and Dean Shepherd (2009) Entrepreneurship, New Delhi, Tata McGraw-Hill Publishing Company Limited
4. Rajagopalan (Ed: 2006) Promoting Sustainable Livelihoods: Concepts and Approaches, The ICFAI University Press
5. Roy Rajeev (2011), Entrepreneurship (ed.2), New Delhi, Oxford University Press
6. Donald L. Sexton & Raymond W. Smilor, The Art and Science of Entrepreneurship, Ballinger



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7. Clifford M. Baumbach & Joseph R. Mancuso, Entrepreneurship and Venture Management, Prentice Hall
8. Gifford Pinchot, Intrapreneuring, Harper & Row



**Business Law (Theory) - 06070201**  
**B.Com(H)- 2 Semester (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070201	BUSINESS LAW	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity;P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objectives:**

To provide basic understanding of laws related to Indian business system and their impact on business organizations and to develop an understanding of significant provisions of select business laws and acquire the ability to address basic application -oriented issues.

**Unit- 1**

**Indian Contract Act 1872:** Law of Contract: Definition, essentials and types of contracts, offer – definition and essentials, acceptance – definition and essentials, consideration – definition and essentials, exceptions to the rule, no consideration, no contract, capacity of parties, free consent, quasi contract, legality of object, performance of contract, termination of contract, remedies for breach of contract. Law of Agency: Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency.

**Unit 2**

**Negotiable Instruments Act 1881:** Nature and characteristics of Negotiable instruments, kinds of negotiable instruments – promissory notes, bills of exchange and Cheque, Parties to negotiable instruments, Negotiation, presentment, discharge and dishonor of negotiable instruments.

**Unit 3**

**The Limited Liability Partnership Act, 2008:**Features, LLP agreements, Nature of LLP, Incorporation Documents, Incorporation by registration, Partners and their relations, Extent and limitation of liability, Whistle Blowing

**Unit 4**

**Sale of Goods Act 1930:** Essentials, sale v/s agreement to sell. Condition v/s warranties, rights of unpaid seller. **Consumer Protection Act 1986:** Objectives, definition, consumer protection council and state consumer protection council.

**Unit 5**

**The Information Technology Act, 2000** Definition, Digital Signature, Electronic Governance, Acknowledgment and Dispatch of Electronic Records, Digital Signature Certificates, Duties of Subscribers, Penalties and Offences.

References:

1. Kapoor N. D., —Elements of Mercantile Law by Mercantile Lawl, Sultan Chand and Sons.
2. Kuchhal M. C., —Business Lawl, Vikas Publishing House Pvt. Ltd.
3. AgarwalRohini, —Mercantile & Commercial Lawsl, Taxman Allied Services Pvt. Ltd.
4. Gulshan S.S., —Business Lawl, Excel Books New Delhi.
5. Pathak Akhileshwar, —Legal Aspects of Businessl, Tata McGraw Hill.
6. Tulsian P.C., —Business Lawl, S. Chand & Company.
7. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
8. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
9. SushmaArora, Business Laws, TaxmannPulications.
10. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.

Activities:

- Ex. Write any5 examples where contract act applies and why?
- Ex. Write the5 cases where rule of **no consideration, no contract** applies.
- Ex. Write 5real time examples where you did breach of contract (May include Social Contract Also)
- Ex. Make a collage of all negotiable instruments on a single chart paper. Here, Student will bring pictures of NI, chart paper and glue stick by his own and prepare the collage in the class room.
- Ex. Prepare a list of documents required for your LLP for incorporation, Write a letter to the Registrar mentioning the change in office address given at the time of incorporation and draft a resolution for giving all the powers of banking operation to only one partner acting on behalf of all.
- Ex. Write a complaint you ever face in your life with regard to a product & present it in front of Consumer moot court in the class



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- Ex. Select, Cut and paste the news from the newspaper in which penalties were imposed for the IT offence and conclude it in the class.



**Business Law (Practical) - 06070202**  
**B.Com (H)- 2 Semester (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070202	BUSINESS LAW				30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Unit- 1**

**Indian Contract Act 1872:**

Ex. Write any 5 examples where contract act applies and why?

Ex. Write the 5 cases where rule of **no consideration, no contract** applies.

Ex. Write 5 real time examples where you did breach of contract (May include Social Contract Also)

**Unit 2**

**Negotiable Instruments Act 1881:**

Ex. Make a collage of all negotiable instruments on a single chart paper. Here, Student will bring pictures of NI, chart paper and glue stick by his own and prepare the collage in the class room.

**Unit 3**

**LLP Act 2008:**

Ex. Prepare a list of documents required for your LLP for incorporation, Write a letter to the Registrar mentioning the change in office address given at the time of incorporation and draft a resolution for giving all the powers of banking operation to only one partner acting on behalf of all.

**Unit 4**

**Sale of Goods Act 1930 & Consumer Protection Act 1986:**

Ex. Write a complaint you ever face in your life with regard to a product & present it in front of Consumer moot court in the class

**Unit 5**

**The Information Technology Act, 2000 & The Right to Information Act, 2005**

Ex. Select, Cut and paste the news from the newspaper in which penalties were imposed for the IT offence and conclude it in the class.



**BUSINESS MATHEMATICS (Theory) – 06070203**  
**B.Com (H)-2<sup>nd</sup> Sem (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTE RNAL	TW O TE R M	INTERN AL	EXTER NAL	INTERN AL				
06070203	BUSINESS MATHEMATICS	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

This course seeks to enable the students to gain understanding of basic mathematical operations in order to help them to run their business successfully.

**C**

**Course Content**

**UNIT – I**

Set theory: Introduction to set, non- empty set, empty or null set, complement of a set, union of a set, intersection of a set, fundamental laws of set operation. Permutation and combination.

**UNIT – II**

Martices and Determinant: Introduction, Type of matrix: Row matrix, Column matrix, Null matrix, identity matrix, Square matrix. Matrix Operations: Addition, Substraction, Multiplication. transpose of matrix, Orthogonal Matrix, Symmetric Matrix, Skew- Symmetric matrix, Adjoint and inverse of a matrix. Solution of linear equations: Cramer’s Rule, Gauss Elimination method.

**UNIT – III**

Series and Sequence: Arithmetic Progression (A.P.), Geometric Progression (G.P.), and Harmonic Progression (H.P.)

**UNIT – IV**

Mathematics of finance: Simple Interest, Compound Interest, Continuous Compounding, Compound amount at changing rates, Nominal and effective rate of interest.

**UNIT – V**

Introduction to probability, various approaches of probability, addition law, multiplication law.

**Suggestive Readings**

1. Arora, S. R. and Kavita Gupta, **Business Mathematics and Statistics**, Taxmann.
2. Allen, RGD., **Basic Mathematics**, Macmillan, New Delhi.
3. Soni, R.S., **Business Mathematics**, Pitamber Publishing House, Delhi.
4. Sancheti, D.C. and Kapoor, V.K., **Business Mathematics**, Sultan Chand & Sons (P) Ltd, New Dehli.
5. Kapoor, V. K., **Business Mathematics**, S. Chand & Sons, Delhi.
6. Singh, J. K., **Business Mathematics**, Himalaya Publishing House.
7. Shukla, S. M., **Business Mathematics**, Sahitya Bhawan Publications.
8. Raghavachari, M., **Mathematics for Management**, Tata McGraw Hill.



**BUSINESS MATHEMATICS (Practical) – 06070204**  
**B.Com (H)-2<sup>nd</sup> Sem (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTE RNAL	TW O TE R M	INTERN AL	EXTER NAL	INTERN AL				
06070204	BUSINESS MATHEMATICS	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits  
**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

This course seeks to enable the students to gain understanding of basic mathematical operations in order to help them to run their business successfully.

**C**

**Course Content**

**UNIT – I**

Students will visit the nearest market and collect the data on commodities available or sold on different shops, construct the set of those commodities to know the commodity having higher demand through set operations.

**UNIT – II**

Data of a production company selling three or more different products in a two different markets will be collected in order to calculate the total amount of sale through matrix operations.

**UNIT – III**

Data on loaning schemes of different banks will be collected to know the amount of installments to be paid with a specified rate of interest for a fixed interval of time.

**UNIT – IV**

Visit of websites of different saving schemes run by the government and collect the data on minimum amount required for operation, rate of interest, maturity period for comparison of profit.

**UNIT – V**

Digital transactions obtained a pace in our day to day life with the help of various available mobile apps. Students will visit the nearest market and collect the data on use of these apps in payment of money.

**Suggestive Readings**

1. Arora, S. R. and Kavita Gupta, **Business Mathematics and Statistics**, Taxmann.
2. Allen, RGD., **Basic Mathematics**, Macmillan, New Delhi.
3. Soni, R.S., **Business Mathematics**, Pitamber Publishing House, Delhi.
4. Sancheti, D.C. and Kapoor, V.K., **Business Mathematics**, Sultan Chand & Sons (P) Ltd, New Dehli.
5. Kapoor, V. K., **Business Mathematics**, S. Chand & Sons, Delhi.
6. Singh, J. K., **Business Mathematics**, Himalaya Publishing House.
7. Shukla, S. M., **Business Mathematics**, Sahitya Bhawan Publications.
8. Raghavachari, M., **Mathematics for Management**, Tata McGraw Hill.





**EVS (Theory) - 06070205**  
**B.Com(H)- 2 Semester (AECC)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070205	EVS	60	20	20	-	-	4	-	-	4

**Unit 1:**

The Multidisciplinary nature of environmental studies

- Definition, scope and importance.
- Need for public awareness.
- Natural Resources
- Renewable and non-renewable resources:
- Natural resources and associated problems.
- Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.
- Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

**Unit 2:**

Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Biodiversity and its conservation
- Hot-spots of biodiversity.
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

**Unit 3:**

Environmental Pollution

Definition, causes, effects and control measures of:-

- a. Air pollution    b. Water pollution    c. Soil pollution    d. Marine pollution  
e. Noise pollution    f. Thermal pollution    g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Fireworks, their impacts and hazards
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.



**Unit 4:**

Social Issues and the Environment

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Consumerism and waste products.
- Environmental Legislation (Acts and Laws)
- Issues involved in enforcement of environmental legislation

Human Population and the Environment

- Population growth, variation among nations with case studies
- Population explosion – Family Welfare Programmes and Family Planning Programmes
- Human Rights.
- Value Education.
- Women and Child Welfare.

Internal Assessment

- Seminar on Environmental issues (10 Marks)
- Assignments (10 Marks)
- Attendance (10 Marks)
- Internal exams and tests (10 Marks)

References:

1. The Perspectives in Environmental Studies: A. Kaushik and C. P. Kaushik
2. Environmental Science: G. Tyler Miller
3. Environmental Laws: Universal Law Series



**SGT UNIVERSITY**

**SHREE GURU GOBIND SINGH TRICENTENARY UNIVERSITY**  
(UGC Approved University) **GURGAON, Delhi-NCR**

**Family Business (Theory) - 06110206**

**B.Com (H)- 2 Semester (GE)**



**COMPANY LAW (Theory) - 06070301**  
**B.Com (H) – 3<sup>rd</sup> Sem (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070301	COMPANY LAW	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

- To understand the provisions of Companies Act 2013
- To understand the establishment and subsequent functioning of a body corporate in India

**C**

**Course Content**

**Unit-I**

Concept of corporate body; Features, types and advantages of company; Privileges of private company; Conversion of private company into public company and vice versa; Formation, promotion and incorporation of company.

**Unit-II**

Memorandum of Association- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - vires. Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences.

**Unit-III**

Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Share and Stock Shareholder & Members: Difference between members and shareholders, modes of acquiring membership in a company, termination of membership; Who may be a member? Register of members, Rights and liabilities of members.

**Unit-IV**

Directors: meaning, numbers of directors, position, appointment, qualification, disqualification, restrictions on the number of directorship, vacation of office of director, removal of directors, managerial remuneration; powers and duties, liabilities of directors.

**Unit-V**

Company Meetings and Resolution: Kinds of Company Meetings, Requisites of valid Meeting; proxy; voting; Agenda; Minutes of Meetings. Specimens of notice, agenda and minutes. Resolution: meaning and types. Winding Up: meaning, compulsory winding up; voluntary winding up, winding up under the supervision of Court, consequences of winding up.

**Suggestive Readings**

1. Dr. Singh, Avtar; Company Law, 17th ed, Eastern Book Co. Lucknow, Bharat Law House, Delhi, 2018
2. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
3. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
4. Anil Kumar, Corporate Laws, Indian Book House, Delhi
5. Kapoor N.D., *Company Law: Incorporating the provisions of the companies Amendment Act*. Sultan Chand and Sons.
6. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
7. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
8. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.



**COMPANY LAW (Practical) - 06070302**  
**B.Com (H) – 3<sup>rd</sup> Sem (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070302	COMPANY LAW				30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components - *Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

- To know the relevant statutory materials, case law and regulatory practice relating to the major topics in Company Law
- To familiarize with the current policy trends and developments in Company Law

**C**

**Course Content**

**Unit-I**

Discussing the different types of companies taking examples from the corporate world and preparing a collage for Process of Formation of company.

**Unit-II**

Going through the MOA, AOA and Prospectus of a company. Tracking the process of IPO using a live example and preparing a report for the same.

**Unit-III**

Going through the Annual Report of a company, discussing its Share Capital and preparing a report of it.

**Unit-IV**

Discussing the different types of directors in the existing companies and their appointment authorities. Cases related to disqualification of directors taking live examples.

**Unit-V**

Holding a meeting in the class and discussing the process

Cases related to winding up and its progress

**Suggestive Readings**

1. Dr. Singh, Avtar; Company Law, 17th ed, Eastern Book Co. Lucknow, Bharat Law House, Delhi, 2018
2. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
3. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
4. Anil Kumar, Corporate Laws, Indian Book House, Delhi
5. Kapoor N.D., *Company Law: Incorporating the provisions of the companies Amendment Act*. Sultan Chand and Sons.
6. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
7. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
8. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth



**BUSINESS STATISTICS (Theory) – 06070303**  
**B.COM. (H) – 3<sup>rd</sup> Sem (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070303	BUSINESS STATISTICS	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

Students will obtain the knowledge regarding data and its related aspects. They will learn various statistical tools and techniques which have applications in solving different business problems.

**C**

**Course Content**

**UNIT – I**

Data, primary and secondary data, discrete and continuous data. Classification of data, Graphical representation of data.

**UNIT – II**

Central tendency, measures of central tendency, their properties and applications. Dispersion, various measures of dispersion, their properties and applications. Coefficient of variation.

**UNIT – III**

Correlation, types of correlation, Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient, properties of correlation coefficient. Linear regression, lines of regression, regression coefficient, relation between correlation coefficient and regression coefficient.

**UNIT – IV**

Index numbers, Methods of construction of Index numbers, Different formula of index number. Fisher's Ideal Index number, Time reversal test, factor reversal test and circular test.

**UNIT – V**

Time series, Trend, Seasonal fluctuations, Cyclical fluctuations, irregular components. Method of moving average and method of semi average for determination of trend value.

**Suggestive Readings**

1. Gupta, S.P., Statistical Methods, S. Chand & Co.
2. Elhance, D.N., Elhanc, V. and Aggarwal, B.M., Fundamentals of Statistics, Kitab Mahal.
3. Hooda, R. P., Statistics for Business and Economics, Mcmillan India Ltd.
4. Levin, R. I., Rubin, D. S., Siddiqui, M. H. and Rastogi, S., Statistics for Management, Pearson.
5. Aggarwal, N. P., Quantitative Techniques, Ramesh Book Depot, Jaipur.
6. Bajpai, N., Business Statistics, Pearson.
7. Gupta, S.C. and Kapoor, V. K., Fundamental of Applied Statistics, Sultan Chand & Sons.
8. Gupta, S.C. and Kapoor, V. K., Fundamental of Mathematical Statistics, Sultan Chand & Sons.



**BUSINESS STATISTICS (Practical) – 06070304**  
**B.COM. (H) – 3<sup>rd</sup> Sem (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070304	BUSINESS STATISTICS	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

Students will obtain the knowledge regarding data and its related aspects. They will learn various statistical tools and techniques which have applications in solving different business problems.

**C**

**Course Content**

**UNIT – I**

Data on various medical facilities available at different hospitals and health centers in a city will be collected and represented through graphs for comparative study.

**UNIT – II**

Data on prices of four or more commodities in different markets of the city will be collected in order to know the average price of the commodity in the city with the help of different measures of central tendency.

**UNIT – III**

Determination of type and degree of correlation will be made by collecting the bivariate data on daily temperature – percentage humidity at a particular place, height – weight data etc.

**UNIT – IV**

Data of price and amount of commodity utilized in different house hold in a similar city will be collected. The concept of index numbers will be used to construct the consumer's price index.

**UNIT – V**

Analysis of share prices will be made. Time series data of prices will be collected to identify the trend and other movement of share prices.

**Suggestive Readings**

1. Gupta, S.P., *Statistical Methods*, S. Chand & Co.
2. Elhance, D.N., Elhanc, V. and Aggarwal, B.M., *Fundamentals of Statistics*, Kitab Mahal.
3. Hooda, R. P., *Statistics for Business and Economics*, Mcmillan India Ltd.
4. Levin, R. I., Rubin, D. S., Siddiqui, M. H. and Rastogi, S., *Statistics for Management*, Pearson.
5. Aggarwal, N. P., *Quantitative Techniques*, Ramesh Book Depot, Jaipur.
6. Bajpai, N., *Business Statistics*, Pearson.
7. Gupta, S.C. and Kapoor, V. K., *Fundamental of Applied Statistics*, Sultan Chand & Sons.
8. Gupta, S.C. and Kapoor, V. K., *Fundamental of Mathematical Statistics*, Sultan Chand & Sons.



**FINANCIAL MANAGEMENT (Theory) – 06070305**  
**B.COM (H) – 3<sup>rd</sup> Sem. (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070305	Financial Management Theory	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

To acquaint students with the techniques of financial management and their applications for business decision making.

**Cour**

**se Content Unit 1:**

**Introduction**

Introduction: Concepts, Nature, Scope, Function and Objectives of Financial Management. Basic Financial Decisions: Investment, Financing and Dividend Decisions.

**Unit 2: Investment**

Investment Decisions: Analysis of Risk and Uncertainty. Concept and Computation of Time Value of Money, DCF and Non DCF methods of Investment Appraisal. Project selection on the basis of Investment Decisions. Valuating Investment Proposals for Decision Making, Capital Rationing.

**Unit 3: Financing Decision**

Analysis of Risk and Uncertainty. Concept and Computation of Time Value of Money, DCF and Non DCF methods of Investment Appraisal. Project selection on the basis of Investment Decisions. Valuating Investment Proposals for Decision Making. Capital Rationing. Cost of Capital and Financing Decision: Sources of long- term financing, Estimation of components of cost of capital.

**Unit 4: Dividend Decisions**

Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends; Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

**Unit 5: Working Capital Decisions**

Management of Working Capital: Concepts, components, Determinants and need of Working Capital. Computation of Working Capital for a Company. Cash flow and Fund flow statement- an overview

**Suggested Readings:**

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
3. Joy, O.M. Introduction to Financial Management. Mc Graw Hill Education.
4. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
5. Khan and Jain. Basic Financial Management, McGraw Hill Education
6. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
7. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai and Company, Delhi.
8. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
9. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
10. Pandey, I.M. Financial Management. Vikas Publications.





**FINANCIAL MANAGEMENT (Practical) - 06070306**  
**B.COM (H) – 3<sup>rd</sup> Sem. (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070306	Financial Management Practical				30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Objective:** To familiarize the students with the practices of financial management, wherein the main motive is to develop practical approach towards estimation of working capital, application of capital budgeting techniques and dividend payout impact on value of the firm.

**CONTENTS**

**Unit 1: Introduction**

Practical exercises on usage of Time value of money with the help of (PVF, PVAF, table). Case study on time value of money and its benefit.

**Unit 2: Investment**

Case study on Cash flow Estimation techniques used by different organizations, Student will be given cases to apply capital budgeting techniques i.e. Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index to check viability of the project.

**Unit 3: Financing Decision**

Estimation of cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) to be calculated from company data.

**Unit 4: Dividend Decisions**

Practical problems on Dividend Decision, Case studies on different dividend policies of a company and creating a report.

**Unit 5: Working Capital Decisions**

Practical approach towards Working capital estimation and calculations. Visit to small scale industries in order to estimates their working capital and preparing a report.

**Suggested Readings:**

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
3. Joy, O.M. Introduction to Financial Management. Mc Graw Hill Education.
4. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
5. Khan and Jain. Basic Financial Management, McGraw Hill Education
6. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
7. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai and Company, Delhi.
8. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
9. Singh, Surrender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi
10. Pandey, I.M. Financial Management. Vikas Publications.



**BUSINESS INFORMATICS (Theory) - 06070307**  
**B.Com(H) - 3<sup>rd</sup> Sem. (SEC)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070307	BUSINESS INFORMATICS	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-Quiz/Assignments/Project/Class Participation/Attendance/Synergy; no component shall exceed **10** marks.

**Course Objective**

To offer exposure of essential computer skills: MS Office to students and developing these skills in the students.

**UNIT-1**

**Information Technology-** Introduction to IT and its development, Impact and Future of IT in Business Organisation, Overview of the following: 4 GL, Image processing, Virtual Reality, Video Conferencing, Decision Support System, Expert System, Artificial Intelligence, and Information Super Highways.

**UNIT- 2**

**MS Word 2007:** Word basics, formatting text and documents, working with headers, footers and footnotes, tabs, tables and sorting, working with graphics, templates, wizards and sample documents, introduction to mail merge and macros.

**UNIT-3**

**MS Access 2007:** Database creation, screen/form design, report generation using wizard

**MS Excel 2007:** Excel basics, rearranging worksheets, excel formatting tips and techniques, introduction to functions, Excel's chart features, working with graphics, using worksheet as databases, automating —what-ifl projects.

**Unit-4**

**MS PowerPoint 2007:** PowerPoint basics, creating presentation the easy way, working with text in PowerPoint, working with graphics in power point.

**Operating Systems- WINDOWS 7:** Basic Operations, utilities and features.

**Unit- 5**

**Networking:** Internetworking, networking devices, protocols, HTTP, WWW.

**E Commerce:** Basics of E commerce, categories of e commerce, online payment system.

**Reference Books:**

1. Alexis Leon , Introduction to Information Systems.
2. Deepak Bharihoke, Fundamentals of Information Technology, Excel books.
3. Manish Mahajan, IT Infrastructure & Management Acme learning.
4. Balagurusamy Fundamentals of Computer, First Edition,Tata Mac-Graw Hill.
5. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
6. Leon and Leon; Introduction to Information Technology, Leon Tech World.
7. Xavier, C; World Wide Web Design with HTML – Tata McGraw Hill
8. Sklar, Joel; Principle of Web Design, Web Warriar Series.
9. David Whiteley (2001). E-Commerce: Strategy, Technologies and Applications, Indian edition TMH.



**Event Management (Theory) - 06110310**  
**B.Com (H) – 3<sup>rd</sup> Sem. (GE)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06110310	GE-3	-	-	-						

**Objective:** To make students capable enough to understand the management and operational aspects pertaining to event management.

**Unit-I:**

Concept, Importance and Advantages, Type of events Cultural, festivals, religious, business etc, Qualities of Event managers, Stakeholders in events, the host organization, the host community, Sponsors

**Unit-II:**

Perspectives on events: Introduction, The government perspective, The corporate perspective, The community perspective. Event Planning: Concept and Design- purpose of an event, Analysis of need of audience, Process of event planning. Event Planning Tips: 5 W's of event planning & and 1 H, Venue selection and Contracting Event Venue.

**Unit-III:**

Event Analysis: Market Research, Market Analysis, Competitors Analysis in Event Planning. SWOT Analysis in Event Planning, Project planning and development. Event Marketing: Introduction, Steps involved in creating a promotional campaign.

**Unit-IV:**

Event promotion: advertising and public relation, formulation of event marketing budget and budget plan, identifying funding resources, Incentives to attract the sponsors: Tactics and methods of successful event marketing, Evaluation of marketing efforts

**Suggestive Readings:**

- 1) Corporate Events, Sohini Singh
- 2) Event marketing & mgt – Sanjaya Singh Gaur, Sanjay V. Saggere
- 3) Best Practices in Modern Event Management.-Goldblatt-, John Wiley & Sons.
- 4) Allen, J. (2000). Event Planning: The Ultimate Guide to Successful Meetings, Corporate Events, Fundraising Galas, Conferences, Conventions, Incentives and Other Special Events. Canada: Wiley.
- 5) Armstrong, J. S. (2001). Planning Special Events. New York : Josse Bass Wiley



**CORPORATE ACCOUNTING (Theory) – 06070401**  
**B.Com (H)-4<sup>th</sup> Sem (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070401	CORPORATE ACCOUNTING	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of course is to acquaint the students with fundamentals of corporate accounting. It will equip the students with the concept and methods of company accounts, issue of shares and debentures and corporate restructuring.

**Course Content**

**Unit-I**

Introduction to Corporate Accounting. Final Accounts of limited liability companies: Concept and format of Profit and Loss Account, Profit and loss Appropriation Account and Balance Sheet according to Schedule III of Companies Act, 2013.

**Unit-II**

Share Capital – Meaning, types of shares, types of share capital, difference between equity shares and preference shares, concept of issue of shares, book building, Concept of Issue, forfeiture and reissue of shares, accounting treatment of issue, forfeiture and reissue of shares. Redemption of preference shares: Concept and methods, Concept of Bonus shares and Right shares.

**Unit-III**

Debenture- meaning, types, concept and accounting treatment of issue of debentures .Redemption of Debentures: concept, sources of finance for the redemption of debentures, methods of redemption of debentures.

**Unit-IV**

Valuation of Goodwill: Meaning, determinants, needs for valuation of Goodwill, methods of valuation of goodwill. Valuation of Shares: Meaning, determinants, need for valuation of shares, methods of valuation of shares.

**Unit V**

Corporate Restructuring: Amalgamation of companies: concept, objectives, distinction between Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase, concept of transferor and transferee company, methods of amalgamation. Internal Reconstruction: meaning, objectives, methods of internal reconstruction.

**Suggestive Readings**

1. Goel D.K, Goel S: Corporate Accounting, Arya Publications.
2. Tulsian , P.C. Tulsian, B – Introduction to Corporate Accounting –S. Chand & Company Ltd.
3. Goyal, B, Maheshwari . R, Gupta, R. – Corporate Accounting –International Book House Pvt. Ltd.
4. Ghosh, T. P. Accounting Standards and Corporate Accounting Practices. New Delhi: Taxmann Allied Services (P) Ltd.
5. Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons, New Delhi.
6. Goyal,V. K ., Goyal, R. Corporate Accounting, PHI Learning Private Limited.
7. J.R.Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi
8. M.C. Shukla,T.S.Grewal and S.C.Gupta, Corporate Accounting , S.Chand And co., New Delhi
9. S.N.Maheshwari and S.K.Maheshwari , Corporate Accounting, Vikas Publication, New Delhi



**CORPORATE ACCOUNTING (Practical) – 06070402**  
**B.Com (H) – 4<sup>th</sup> Sem. (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070402	CORPORATE ACCOUNTING	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits  
**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of course is to acquaint the students with fundamentals of corporate accounting. It will equip the students with the concept and methods of company accounts, issue of shares and debentures and corporate restructuring.

**Course Content**

**Unit-I**

Students will prepare a report on Profit and loss Account, Profit and loss appropriation account and balance sheet of any limited liability companies according to Schedule III of Companies Act, 2013.

**Unit-II**

Students will present case situations in groups and prepare a report with reference to issue of shares, forfeiture and reissue of shares and prepare a report on methods of redemption of preference shares.

**Unit-III**

Demonstrate a case on accounting procedure of issue of debentures and on redemption of debentures highlighting the fluctuations in our economy.

**Unit-IV**

Computation and preparation of report on the value of Goodwill and value of shares with the help of financial statements of various companies.

**Unit V**

Preparation of reports on amalgamation in the nature of purchase and in the nature of merger. With the help of secondary data students will prepare a report on Internal Reconstruction of companies.

**Suggestive Readings**

1. Goel D.K, Goel S: Corporate Accounting, Arya Publications.
2. Tulsian , P.C. Tulsian, B – Introduction to Corporate Accounting –S. Chand & Company Ltd.
3. Goyal, B, Maheshwari . R, Gupta, R. – Corporate Accounting –International Book House Pvt. Ltd.
4. Ghosh, T. P. Accounting Standards and Corporate Accounting Practices. New Delhi: Taxmann Allied Services (P) Ltd.
5. Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delhi.
6. Goyal, V. K ., Goyal, R. Corporate Accounting, PHI Learning Private Limited.
7. J.R.Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi
8. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting , S.Chand And co., New Delhi
9. S.N.Maheshwari and S.K.Maheshwari , Corporate Accounting, Vikas Publication, New Delhi



**BUSINESS RESEARCH METHODS (Theory) – 06070403**  
**B.Com (H) – 4<sup>th</sup> Sem. (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070403	BUSINESS RESEARCH METHODS	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**Internal Assessment-** It shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The objective of this paper is to impart knowledge about various stages of the research processes and their application in decision making. The students will be able to plan, design and earn out business research using scientific methods and prepare research report(s).

**C**

**Course Content**

**Unit I**

Business Research: Meaning, Need, Types, Approaches, Research methods vs Research Methodology, Research Process, Role of research in important areas, Identification and Formulation of Research Problem, Variables and Variable type, Hypothesis, Types and Formulation of Hypothesis

**Unit II**

Research Design: Meaning, Need, and Different research design: Exploratory, Descriptive. Experimental and Diagnostic and Survey Research, Features of a good research design

**Unit III**

Sampling design: Meaning, Need, and Advantages of sampling over census, Probability and Non probability Sampling Methods, Criteria of Selecting a sampling procedure, Factors influencing sample size

**Unit IV**

Data Collection Methods: Questionnaire/schedule; Questionnaire designing, Interview and Observational methods, Measurement Scales, Techniques of Developing Scales, Reliability and Validity of scales

**Unit V**

Data Analysis: Descriptive and Univariate Statistics; Bivariate Analysis: Test of Difference, Measures of Association; Introduction to Multivariate Analysis, Report Writing: Need, Types and Characteristics of a research report.

**Suggestive Readings**

1. William G. Zikmund, Business Research Methods, 7<sup>th</sup> Edition, Cengage Learning, India.
2. K.N. Krishnaswamy, Appa Iyer Sivakumar, M.Mathirajan, Management Research Methodology: Integration of Principles, Methods and Techniques, Pearson Education
3. J. K. Sachdeva, Business Research Methodology, Himalaya Pub. House
4. Paul E. Green, Donald S. Tull, Research for Marketing Decisions, 5<sup>th</sup> Edition, PHI.
5. Ranjeet Kumar, Research Methods, Pearson Education
6. Donald S. Tull, Del I. Hawkins, Marketing Research, Measurement and Methods, 6<sup>th</sup> Edition, PHI
7. Naresh Malhotra and Satya Bhushan Das, Marketing Research: An applied Orientation, Pearson Education
8. Mcburney, Research Methods, 7<sup>th</sup> Edition, Cengage Learning, India.



**BUSINESS RESEARCH METHODS (Practical) – 06070404**  
**B.Com (H) – 4<sup>th</sup> Sem. (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070404	BUSINESS RESEARCH METHODS	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**Internal Assessment-** It shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The objective of this paper is to impart knowledge about various stages of the research processes and their application in decision making. The students will be able to plan, design and earn out business research using scientific methods and prepare research report(s).

**C**

**Course Content**

**Unit I**

Analyse a research paper given by facilitator and identify research type, approach used by researchers, Identify the role of research in different Business area and identify and Formulate a Research Problem, Variables, Variable type, and Formulation of Hypothesis

**Unit II**

Visit J-gate, ProQuest, EBSCO and download a research paper for Identifying research design used by researcher and report submission, Analyse a research paper given by facilitator and identify features of a research design applied by a researcher and report submission

**Unit III**

Analyse a research paper given by facilitator and identify sampling design used by researcher and submit a report, Identify business situations for justifying the advantages of sampling over census, Calculate sample size for given population and other relevant information

**Unit IV**

Design a questionnaire and conduct a survey, conduct an interview and submit a report

**Unit V**

Submit a report after analyzing the data collected using questionnaire and interview method

**Suggestive Readings**

1. William G. Zikmund, Business Research Methods, 7<sup>th</sup> Edition, Cengage Learning, India.
2. K.N. Krishnaswamy, Appa Iyer Sivakumar, M.Mathirajan, Management Research Methodology: Integration of Principles, Methods and Techniques, Pearson Education
3. J. K. Sachdeva, Business Research Methodology, Himalaya Pub. House
4. Paul E. Green, Donald S. Tull, Research for Marketing Decisions, 5<sup>th</sup> Edition, PHI.
5. Ranjeet Kumar, Research Methods, Pearson Education
6. Donald S. Tull, Del I. Hawkins, Marketing Research, Measurement and Methods, 6<sup>th</sup> Edition, PHI
7. Naresh Malhotra and Satya Bhushan Das, Marketing Research: An applied Orientation, Pearson Education
8. Mcburney, Research Methods, 7<sup>th</sup> Edition, Cengage Learning, India.



**Cost Accounting (Theory) – 06070405**  
**B.Com (H) 4<sup>th</sup> Sem. (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERN AL	TW O T E R M	INTERN AL	EXTERN AL	INTERN AL				
<b>06070405</b>	<b>Cost Accounting</b>	60	20	20		-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

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

**C**

**Course Content**

**Unit-I**

Introduction to Cost Accounting: Concept, Objective, advantages, limitation of cost accounting. Difference between cost accounting and financial accounting. Cost unit and Cost center. Elements of cost, cost sheet.

**Unit-II**

Material Cost Control: Concept of Material Cost. Meaning and objectives of material control, fixation of inventory levels- Reorder level, EOQ, Minimum level, Maximum level, Danger level and Methods of Valuing Material Issues- LIFO, FIFO, HIFO, Weighted Average method, Simple average method.

**Unit-III**

Labour Cost Control: Meaning and Computation of Labour cost. Concept ,objectives and importance of labour cost control. Treatment and Control of Labour Turnover, causes and effects of labour turnover, Idle Time, Overtime, methods of wage payment system- time rate, piece rate, incentive plan- Halsey premium plan, Rowan bonus plan, Taylor’s differential piece rate system.

**Unit-IV**

Overheads : Concept of Overheads. Classification: Functional Analysis (Factory, Administration, Selling and Distribution), Behavioural Analysis ( Fixed, Variable and Semi-Variable), Collection, Allocation and Apportionment and Absorption of Overheads.

**Unit-V**

Costing Systems: Job Costing, Batch Costing, Contract Costing & Process Costing ; Meaning , Features, Normal and Abnormal Loss / Gains.

Standard Costing ; Various types of standard, Setting of standards, Basic concepts of material and labour variance analysis.

**Suggestive Readings**

1. Jain &Narang, Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Mittal, S.N. Cost Accounting, Mahavir Publication
3. Gupta M.P, Cost Accounting, Sultan Chand and Co Ltd, New Delhi.
4. Bhar, B.K., Cost Accounting, Academic Publishers
5. Prasad, N.K., Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd
6. Ashish K Bhattacharya, Cost Accounting Practices & Polices, PHI Learning Pvt. Ltd
7. Aggarwal M.L., Cost Accounting, Sahitya Bhawan Publication, Agra





**Cost Accounting (Practical) – 06070406**  
**B.Com (H) 4<sup>th</sup> Sem. (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070406	Cost Accounting	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

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

**C**

**Course Content**

**Unit-I**

Computation of factory, office and selling cost, Preparation of cost sheet.

**Unit-II**

Calculation of inventory level using the concept of Reorder level, EOQ, Minimum level, Maximum level, Danger level for the material control and computation of Material valuation- LIFO, FIFO, HIFO, Weighted Average method, Simple average method.

**Unit-III**

Calculation of Labour cost using the concept of time & motion study, idle time, overtime, Computation of wage payment system- time rate, piece rate, incentive plan- Halsey premium plan, Rowan bonus plan, Taylor's differential piece rate system.

**Unit-IV**

Calculation of Overheads through Functional Analysis (Factory, Administration, Selling and Distribution) & Behavioural Analysis ( Fixed, Variable and Semi-Variable), and computation of Allocation and Apportionment and Absorption of Overheads.

**Unit-V**

Calculation of Cost with Job Costing, Batch Costing, Contract Costing & Process Costing.  
Computation of material and labour variance analysis with the help of standard costing technique.

List of Activities:

- Identify the various costs involved in making the products provided in case study.
- Classify product costs as direct material, direct labour, and manufacturing overhead.
- Complete the Job Cost sheets by identifying the total product cost for each job.
- Calculate the material cost with implementing the different concept used in theory part.
- Discussion on advantages and disadvantages of methods used in material cost control.
- Using one overhead cost pool and units as the cost driver, allocate the overhead to each job.
- List of cost identified as product or period costs provided in case study.
- Calculate the labour cost using the concept of time & motion study, idle time provided in case study.
- Make a report on different incentive plan used in wage payment system.
- Identify the different areas where we can use job, batch, contract & process costing.
- Compute the material & labour variance analysis with the help of standard costing techniques data provided in case study.

**Suggestive Readings**

1. Jain & Narang, Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Mittal, S.N. Cost Accounting, Mahavir Publication



**SGT UNIVERSITY**  
**SHREE GURU GOBIND SINGH TRICENTENARY UNIVERSITY**  
**(UGC Approved University)** **GURGAON, Delhi-NCR**

3. Gupta M.P, Cost Accounting, Sultan Chand and Co Ltd, New Delhi.
4. Bhar, B.K., Cost Accounting, Academic Publishers
5. Prasad, N.K., Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd
6. Ashish K Bhattacharya, Cost Accounting Practices & Polices, PHI Learning Pvt. Ltd
7. Aggarwal M.L., Cost Accounting, Sahitya Bhawan Publication, Agra



**E COMMERCE (Theory) – 06070407**  
**B.Com (H) – 4<sup>th</sup> Sem. (SEC)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070407	E-COMMERCE	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-Quiz/Assignments/Project/Class Participation/Attendance/Synergy; no component shall exceed **10** marks.

**Course Objective**

The primary objective of course is to learn various aspects of E-Commerce. Appreciate the internet technology and its infrastructure. Understand the methodology for online business dealings using E-Commerce infrastructure.

**C**

**Course Content**

**Unit-I**

Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce. Planning Online Business: Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

**Unit-II**

Technology for Online Business: Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. Mechanism of making payment through internet: Online payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card

**Unit-III**

Virtual existence: Concepts, working, advantages and pitfalls of Virtual organization, workforce, work zone and workspace and staff less organization. Designing an E-Commerce Model for a middle level organization: The conceptual design, giving description of its transaction handling, infrastructure and resources required and system flow chart.

**Unit- IV**

Security in E-Commerce: Digital Signatures, Network security, Data encryption with secret keys, data Encryption public keys.

**Unit-V**

Laws relating to online transactions: Salient Features. Applications in E-Commerce: E-commerce applications in manufacturing, wholesale, retail and service sector.

**Suggestive Readings**

1. Amor, Daniel (2000). E Business R (Evolution), 2<sup>nd</sup> Edition, Prentice Hall, New York.
2. Greenslein & Feinman. Electronic Commerce. TMH.
3. David Whiteley (2001). E-Commerce: Strategy, Technologies and Applications, Indian edition TMH.
4. Joseph, P.T. (2000). E-Commerce: An Indian Perspective, 5<sup>th</sup> edition, PHI.
5. Ravi, W. & Andrew B., (2002). Frontiers of Electronic Commerce, 1st Edition, Paperback. Kalakota.
6. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
7. S. J. Joseph, E-Commerce: an Indian perspective, PHI
8. Failing to Succeed: The Story of India's First E-Commerce Company, K Vaitheeswaran.
9. Turban, Efraim, —Electronic Commerce: A Managerial Perspective, Pearson Education Asia, 2002.
10. Chhabra, T.N., —E-Commerce New vistas For Business, Himalaya Publications, 2004-05.



**Online Marketing (Theory) - 06110410**  
**B.Com (H) – 4<sup>th</sup> Sem. (GE)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06110410	Online Marketing	60	20	20	-	-	4	-	-	2

**Unit 1 : Basics of Online Marketing**

Introduction : Evolution of online marketing, , Emergence of online marketing as a tool, Online marketing channels, Online marketing applications and benefits, Online marketing framework

Online marketing Models creations: Factors impacting online marketplace, Value chain digitization, Online marketing business model

The Consumer for online marketing: Consumer behavior on the internet, Evolution of consumer behavior models, Managing consumer demand, Integrated marketing communications

**Unit II: Online Marketing Strategy Development**

Online marketing strategy definition, Online marketing strategy groundwork, Defining the online marketing mix, , Offering mix for digital, Digital pricing models, Channels of purchase-reaching the e-consumer

Managing promotional channels , developing the extended Ps-People, Process, Programs and Performance

**Unit III: Online Marketing Planning and Setup**

Online marketing communications and channel mix, Online marketing planning development, Understanding digital media planning terminology, Digital media planning stages, Designing the communication mix,

Marketing communications from mass market to mass customized, Steps to creating marketing communications strategy

Understanding marketing operations set-up, Understanding digital marketing conversion, Basics of lead generations and conversion marketing, Lead nurturing and lead scoring concepts, Setting up for conversion from web page to landing page

**Unit IV : Online Marketing Execution**

Online marketing Campaign Management, Basic elements of digital campaigns, Basic elements of digital campaign management, Campaign planning and budgeting , Campaign set-up and launch, Campaign monitoring and reconciliation



**PRINCIPLES OF MARKETING (Theory) – 06070501**  
**B.Com (H) -5<sup>th</sup> Semester (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070501	PRINCIPLES OF MARKETING	60	20	20	-	-	6	4	2	6

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

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

**C**

**Course Content**

**Unit-I**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit-II**

**Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

**Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Unit-III**

**Product:** Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; New Product Development Process; Consumer adoption process.

**Unit-IV**

**Pricing:** Significance, Factors affecting price of a product, Pricing policies and strategies. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel, Physical Distribution.

**Unit-V**

**Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

**Suggestive Readings**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*, 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi..
5. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
6. Dhruv Grewal, Michael Levy, *Marketing*, McGraw Hill Education.
7. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
8. Neeru Kapoor, *Principles of Marketing*, PHI Learning
9. Rajendra Maheshwari, *Principles of Marketing*, International Book House



**PRINCIPLES OF MARKETING (Practical) – 06070502**  
**B.Com (H) -5<sup>th</sup> Semester (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070502	PRINCIPLES OF MARKETING				30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

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

**C**

**Course Content**

**Unit-I**

- Take an organization ‘XYZ’ and analyze the detailed Marketing Environment and also divide the same into opportunities and threats.

**Unit-II**

- Take any product and find out the factors that affect the consumer’s choice for the product (through survey).
- Design a dummy product and segment the market to serve the same product.

**Unit-III**

- Enlist various components to create a brand for ‘ABC’ product.
- Design the packaging and labeling of same product ‘ABC’.

**Unit-IV**

- Calculate and estimate the price of a product ‘ABC’.
- Mention the various distribution channels used for product ‘ABC’ and why.

**Unit-V**

- Design the promotion mix and relate with integrated marketing communication.

**Suggestive Readings**

- Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*, 13th edition. Pearson Education.
- Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
- William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
- Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi..
- Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
- Dhruv Grewal, Michael Levy, *Marketing*, McGraw Hill Education.
- Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai &Company.
- Neeru Kapoor, *Principles of Marketing*, PHI Learning
- Rajendra Maheshwari, *Principles of Marketing*, International Book House



**Income Tax Law & Practice (Theory) – 06070503**  
**B.Com (H) 5th Semester (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
<b>06070503</b>	<b>Income Tax Law &amp; Practice</b>	60	20	20	-	-	4	-	-	4

Legends: L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

INTERNAL ASSESSMENT shall be based on the following components-Quiz/Assignments/Project/Class Participation/Attendance/Synergy; no component shall exceed 10 marks.

**Objective:** The course aims to help students to gain basic understanding of principles and law governing the taxation statute. It will provide them knowledge of structure of direct tax, system, procedure and functioning of income tax related matters.

**Unit-I:**

Basic concepts of income tax, Definitions: Person, Assessee, Previous year, Assessment year, Finance bill, Finance Act, Residential status and tax incidence of an individual, scope of total income, income exempted from tax under section 10.

**Unit-II:**

Income from **salaries**: Basic salary, allowances, perquisites, provident funds, retirement benefits,, income from **house property**: GAV, NAV, Deductions, profits and gains of **business and profession**: Expenses allowed as deduction, Inadmissible expenses

**Unit-III:**

Income from **capital gains**: Capital assets, Transfer, STCG, LTCG, Exemption under section 54/54B/54EC/54F, income from **other sources**, set off and carry forward of losses, clubbing of income

**Unit-IV:**

Provisions of deductions under chapter VI-A, meaning of gross total income, total taxable income, assessment of individuals & Hindu Undivided Family

**Unit- V:**

Deduction of tax at source, Collection of tax at source, advanced payment of tax

**Suggestive Readings:**

- 1) Dr. Vinod Kumar Singhania, Corporate Tax Planning, Taxmann's Publication
- 2) Dr. Girish Ahuja & Dr. Ravi Gupta, Simplified approach to Corporate Tax Planning & Management, Wolters Kluwer
- 3) Dr. H.C. Mehrotra, Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra
- 4) Mr. Sandeep K Sahu, A summarised notes on income tax law
- 5) CA Raj kumar Agarwal, Handbook on income tax, Bharat's Publication
- 6) Dr. Yogendra Bangar, a comprehensive guide to Taxation, Bangar's Publication
- 7) Dr. Girish Ahuja & Dr. Ravi Gupta, Systematic approach to income tax, Wolters Kluwer



**Income Tax Law & Practice (Practical) – 06070504**  
**B.Com (H) 5th Semester (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
<b>06070504</b>	<b>Income Tax Law &amp; Practice</b>	-	-	-	30	20	4	-	-	2

**Objective:** The course aims to help the students to gain practical understanding of the computation of total income and tax liability thereon based on their residential status and scope of total earnings.

**Unit-I:**

Determination of Previous year, Assessment year, Residential status of individual, scope of total income, identification of income exempted from tax. (*Activity: two situation of identify PY & AY , three situations of computing residential status*)

**Unit-II:**

Practical Problems: Computation of Income from salaries, income from house property and income from profits and gains of business and profession- Compute correct profit (*Activity: five different situations of computation under all heads*)

**Unit-III:**

Practical Problems: Computation of Income from capital gains, income from other sources, Identification of losses under different heads and set off with respective heads, clubbing of income (*Activity: five different situations of computation under capital heads, set off of loses and clubbing*)

**Unit-IV:**

Identification of amount available as Deductions under chapter VI-A from gross total income, computation of gross total income, total taxable income, Computation of total income of individuals & Hindu Undivided Family using Microsoft excel. (*Activity: five different situations of assessment of individual / HUF*)

**Unit- V:**

Identify the rate and applicability of TDS & TCS on income earned, compute the instalment of advanced payment of tax (*Activity: identify TDS amount and instalment of advance tax*)

**Suggestive Readings:**

- 1) Dr. Vinod Kumar Singhania, Corporate Tax Planning, Taxmann's Publication
- 2) Dr. Girish Ahuja & Dr. Ravi Gupta, Simplified approach to Corporate Tax Planning & Management, Wolters Kluwer
- 3) Dr. H.C. Mehrotra, Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra
- 4) Mr. Sandeep K Sahu, A summarised notes on income tax law
- 5) CA Raj kumar Agarwal, Handbook on income tax, Bharat's Publication
- 6) Dr. Yogendra Bangar, a comprehensive guide to Taxation, Bangar's Publication
- 7) Dr. Girish Ahuja & Dr. Ravi Gupta, Systematic approach to income tax, Wolters Kluwer





**Auditing and Corporate Governance (Theory) - 06070505**  
**B.Com (H)-5<sup>th</sup> Semester (DSE1)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070505	Auditing and Corporate Governance	60	20	20	-	-	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context

**C**

**Course Content**

**Unit-I Auditing:**

Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit Programme.

Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities

**Unit-II: Special Areas of Audit**

Cost audit, Tax audit and Management audit, Audit of Public Company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, divisible profits & dividends.

**Unit-III Preparation of Report**

Audit Report: Meaning, objectives, contents and types. Investigation: meaning, Nature and objectives.

**Unit-IV Corporate Governance.**

Conceptual Framework of Corporate Governance: Theories & Models, Broad committees; corporate governance reforms. Major corporate scandals in India and Abroad: Common Governance problems Noticed in various corporate failures. Codes & standards on corporate Governance.

**Unit V: Business Ethic**

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; ethics behavior: concepts and advantages; Rating agencies; Green governance; Clause 49 and listing agreement, concept of CSR.

**Suggestive Readings**

1. Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.
2. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
4. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
5. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
6. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
7. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
8. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi.
9. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.



**Auditing and Corporate Governance (Practical) - 06070506**  
**B.Com (H)-5<sup>th</sup> Semester (DSE-1)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070506	Auditing and Corporate Governance	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The objective of this paper is to help students to acquire Practical knowledge of the Auditing to impart skills for verifying various types of business transactions & preparing audit report.

**C**

**Course Contents**

**Unit-I**

Maintain the handbook of Practical auditing, A Working Manual for Auditors, Describing the Details of a Commercial Audit, in Progressive Steps from the Proper Point of Beginning Through to Completion, With General Notes on Auditing Basic check of journal with receipt

**Unit-II**

**Checking the vouchers entries: Verifying the entries with the vouchers, vouching of cash Transactions, Vouching of Trading transactions.**

**Unit-III:** Analysis of Accounts with the help of case studies.

Verify the accounts with the help of Invoices with proper debit and credit rule.

**Unit-IV: Special Areas of Audit and Investigation.**

**Audit of Profit & Loss account and Balance sheet. Verifying the physical assets shown in B/S. : Preparation of audit report. How to make final report, Proper drafting methods, How to put remarks.**

**Unit-V**

Present your ideas that how the companies should implement, measure and communicate sound governance principles..... Analysis report of different ideas.

**Suggestive Readings**

- <http://marghampublications.com/index.php/text-books/math/practical-auditing-natarajan>
- <https://www.studocu.com/en/document/the-university-of-british-columbia/principles-of-auditing/>
- <https://www.indiamart.com/proddetail/practical-auditing-book-17813305188.html>
- 2.Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
- Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.



**Indirect Tax (Theory) - 06070507**  
**B.Com (H) 5th Semester (DSE 1)**

**Assessment:**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
<b>06070507</b>	<b>Indirect Tax</b>	60	20	20	-	-	4	-	-	4

Legends: L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

INTERNAL ASSESSMENT shall be based on the following components-Quiz/Assignments/Project/Class Participation/Attendance/Synergy; no component shall exceed 10 marks.

**Objective:** The course aims to help students to gain basic understanding of knowledge of principles and provisions of Goods and Service Tax, and Custom laws. Students will gain a working knowledge regarding computation of tax liability pertaining to these laws.

**Unit-I:** Conceptual Framework of GST: Definition of Goods and Services; general principles of GST, CGST, SGST, IGST, Charge of goods and service tax and taxable goods and services, Valuation of taxable goods and services,

**Unit-II:** Goods and Services Tax Act, 2017 : An Introduction, Cascading Effect of Indirect Taxes, A brief Historical Evolution of GST, VAT Vs. GST; Excise Tax Vs. GST; Service Tax Vs. GST; Types of GST: CGST, SGST, IGST and their procedures. Tax Structure under GST Regime: Various Tax rates under GST; HSN Coding.

**Unit-III:** Documentation, Registration, Migration, Return Filing Mechanism: IGSTN, Payment of tax, Refund of Tax, Input Tax Credit, GST audit procedures.

**Unit-IV:** Authorities under GST Regime: GST Council, Composition of GST Council, Functions and Powers and functions of GST Council. Central Board of Excise and Customs (CBEC): Officers in the new Regime of GST, Powers, Functions and Responsibilities of GST Officers under GST Regime.

**Unit V:** Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

**Suggested Readings:**

1. V.S. Datey, Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
2. Sanjeev Kumar, Systematic Approach to Indirect Taxes, Latest edition.
3. S. S. Gupta, Service Tax -How to meet your obligation, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
4. Vinod K. Singhania, Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Dr. Girish Ahuja, Dr. Ravi Gupta, Indirect taxes, latest edition, Bharat Publishers
6. Bare Act of CGST, SGST and IGST.



**Indirect Tax (Practical) - 06070508**  
**B.Com (H) 5th Semester (DSE 1)**

**Practical:**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
<b>06070508</b>	<b>Indirect Tax</b>	-	-	-	30	20	4	-	-	2

**Objective:** The course aims to help students to gain basic understanding of knowledge of principles and provisions of Goods and Service Tax, and Custom laws. Students will gain a working knowledge regarding computation of tax liability pertaining to these laws.

**Unit-I:** Conceptual Framework of GST: Definition of Goods and Services; general principles of GST, CGST, SGST, IGST, Charge of goods and service tax and taxable goods and services, Exemption from GST, Negative list (*Activity: identify transactions whether taxable or not*)

**Unit-II:** Goods and Services Tax Act, 2017 : An Introduction, Cascading Effect of Indirect Taxes, A brief Historical Evolution of GST, VAT Vs. GST; Excise Tax Vs. GST; Service Tax Vs. GST; Types of GST: CGST, SGST, IGST and their procedures. Tax Structure under GST Regime: Various Tax rates under GST; HSN Coding, Valuation of taxable goods and services (*Activity: Compute the taxable value of goods and services and tax liability*)

**Unit-III:** Documentation, Registration, Migration, Return Filing Mechanism: IGSTN, Payment of tax, Refund of Tax, Input Tax Credit, GST audit procedures. (*Activity: Process of registration, whether ITC available or not*)

**Unit-IV:** Authorities under GST Regime: GST Council, Composition of GST Council, Functions and Powers and functions of GST Council. Central Board of Excise and Customs (CBEC): Officers in the new Regime of GST, Powers, Functions and Responsibilities of GST Officers under GST Regime. (*Activity: Powers of different authorities*)

**Unit V:** Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions (*Activity: Assess Valuation under custom and baggage exemption*)

**Suggested Readings:**

1. V.S. Datey, Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
2. Sanjeev Kumar, Systematic Approach to Indirect Taxes, Latest edition.
3. S. S. Gupta, Service Tax -How to meet your obligation, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
4. Vinod K. Singhania, Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Dr. Girish Ahuja, Dr. Ravi Gupta, Indirect taxes, latest edition, Bharat Publishers
6. Bare Act of CGST, SGST and IGST.



**Advertising & Sales Promotion (Theory) - 06070509**  
**B.Com (H)-5<sup>th</sup> Sem. (DSE 1)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070509	Advertising & Sales Promotion	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of course is to develop Advertising insight among the students and to acquaint them with fundamentals of advertising and methods of sales promotion. It will equip the students with the concept and methods of advertising and sales promotion.

**C**

**Course Content**

**Unit-I**

Marketing Communication, Nature and Scope of Advertising, Functions and Benefits of Advertising, Advertising Objectives and Goals, Types of Advertising, Economic Aspects of Advertising, Social and Ethical Aspects of Advertising

**Unit-II**

Advertising Agencies, Advertisement Budget, Advertising Campaign Planning, Advertising Copy, Advertising Themes and Appeals, Copy Design, Layout and Production, Advertising Media, Indoor Media, Outdoor Media Advertising, Measuring Advertising Effectiveness

**Unit-III**

Laws for Protection against Malpractices: Introduction, Civil and Penal Codes Applicable to Advertising; Laws Relating to Intellectual Property Rights; Consumer Protection and Consumer Protection Act, 1986; The Monopolies and Restrictive Trade Practices Act, 1969; A Note Regarding Comparative Advertising; Regulation Governing Broadcast Media Advertising.

**Unit-IV**

Emerging Consumer Segments Introduction, evolving Consumer segments, the sunshine economy and Generation Me, Confident youth, Brat power, Assertive working women, DINK family, Metrosexual, Elderly population. Rural Advertising: Fundamental Nature of Rural Market, Understanding the rural mind and buying process, Advertising and Marketing in Rural Areas, Innovative Use of Media in Rural Areas, The Size of Rural Market, Promising Growth

**Unit-V**

Sales Promotion & Publicity, Nature and Scope of Sales Promotion, Role and Significance of Sales Promotion, Sales Promotion Strategies, Tools of Sales Promotion Schemes. Planning and Implementation of Sales Promotion Programme, Buying Motives, Knowledge of Customers, Customer Support Services (Packing and Guarantee), Public Relations, Consumerism

**Suggestive Readings**

1. Dawar S.R, Salesmanship and Advertisement, Himalaya Publishing House
2. David B Askers & J G Myres, Rajeev Batra , Advertising management, Prentice Hall of India, New Delhi.
3. Chunnawala&Sethia, Advertising –Principles and Practice, Himalaya Publishing house, New Delhi.
4. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
5. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
6. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.



**SGT UNIVERSITY**  
**SHREE GURU GOBIND SINGH TRICENTENARY UNIVERSITY**  
**(UGC Approved University)** **GURGAON, Delhi-NCR**

7. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
8. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
9. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin.
10. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.



**Advertising & Sales Promotion (Practical) - 06070510**  
**B.Com (H)-5<sup>th</sup> Sem. (DSE 1)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070510	Advertising & Sales Promotion				30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of course is to develop research orientation among the students and to acquaint them with fundamentals of research methods. It will equip the students with the concept and methods of Business Research.

C

**Course Content**

**Unit-I**

- Students need to present various types of Advertising (appeals) through ad mad
- Prepare Economic Aspects of Advertising in a chart
- Social and Ethical Aspects of Advertising to be quoted with lie examples in video class

**Unit-II**

- Meet/ visit Advertising Agency to develop the understanding of Advertisement Budget, Advertising Campaign Planning, Advertising Copy, Advertising Themes and Appeals, Copy Design, Layout and Production
- Enlist what are various Indoor Media, Outdoor Media Advertising used by SGT University

**Unit-III**

- Students will enlist the cases of violation of the acts and malpractices.

**Unit-IV**

- Field study to identify and pitch the product to the new segments of the market
- Rural market study and submission of report comparing the rural and urban market consumers' behavior.

**Unit-V**

- Visit to retail out to enlist various types of sales promotion schemes offered.
- Public relation activities to be performed by each individual student for their hypothetical company.

**Suggestive Readings**

1. Dawar S.R, Salesmanship and Advertisement, Himalaya Publishing House
2. David B Askers & J G Myres, Rajeev Batra , Advertising management, Prentice Hall of India, New Delhi.
3. Chunnawala&Sethia, Advertising –Principles and Practice, Himalaya Publishing house, New Delhi.
4. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
5. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
6. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
7. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
8. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
9. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin.
10. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.



**Business Tax Procedures & Management (Theory) - 06070511**  
**B.Com (H) 5th Semester (DSE 2)**

**Assessment:**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
<b>06070511</b>	<b>Business Tax Procedures &amp; Management</b>	60	20	20	-	-	4	-	-	4

Legends: L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

INTERNAL ASSESSMENT shall be based on the following components-Quiz/Assignments/Project/Class Participation/Attendance/Synergy; no component shall exceed 10 marks.

**Objective:** The course aims to help students to gain basic understanding of knowledge of business tax procedures, management, system and functioning of income tax related matters under different provisions of the Income tax law.

**Unit-I:** Advance payment of tax; Payment schedule / instalment, interest, Tax deduction / collection at source: documentation, payment, returns, certificates, Interest payable by Assesses /Government, Collection and recovery of tax

**Unit-II:** Assessment & re-assessment procedures: self assessment, best judgment assessment, scrutiny assessment, income escaping assessment, rectification of mistakes, Appeals with different authorities, revision

**Unit-III:** Search and seizures, survey, settlement commission, Penalties and prosecutions, Double taxation avoidance agreement (DTAA)

**Unit-IV:** Transactions with persons located in notified jurisdictional area; General anti-avoidance rule, Tax clearance certificate, Commodity transaction tax, Securities transaction tax

**Unit V:** Information Technology; PAN (Permanent Account Number) TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), GSTIN registration and approval process  
Tax administration; Authorities, Powers

**Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian. *Corporate Tax Planning and Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Singhanian, Vinod K. and Kapil Singhanian. *TDS on CD*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Bajpai, Om Shanker. *Search, Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.
5. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish. and Gupta, Ravi *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
7. Akhileshwar Pathak and Savan Godiawala, *Business Taxation*, McGraw Hill Education





**Business Tax Procedures & Management (Practical) - 06070512**  
**B.Com (H) 5th Semester (DSE 2)**

**Practical:**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070512	<b>Business Tax Procedures &amp; Management</b>	-	-	-	30	20	4	-	-	2

**Objective:** The course aims to help students to gain basic understanding of knowledge of business tax procedures, management, system and functioning of income tax related matters under different provisions of the Income tax law.

**Unit-I:** Advance payment of tax; Payment schedule / instalment, interest, Tax deduction / collection at source: documentation, payment, returns, certificates, Interest payable by Assesses /Government, Collection and recovery of tax (*Activity: Schedule payment of advance tax, interest thereon, identify due dates and forms for different activity*)

**Unit-II:** Assessment & re-assessment procedures: self assessment, best judgment assessment, scrutiny assessment, income escaping assessment, rectification of mistakes, Appeals with different authorities, revision (*Activity: Suggest time limit of completion of assessment*)

**Unit-III:** Search and seizures, survey, settlement commission, Penalties and prosecutions, Double taxation avoidance agreement (DTAA) (*Suggest penal provisions and compute relief under DTAA*)

**Unit-IV:** Transactions with persons located in notified jurisdictional area; General anti-avoidance rule, Tax clearance certificate, Commodity transaction tax, Securities transaction tax (*Activity: find out areas and amount of CTT & STT*)

**Unit V:** Information Technology; PAN (Permanent Account Number) TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), GSTIN registration and approval process, Tax administration; Authorities, Powers (*Activity: Process of registration under different authority*)

**Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian. *Corporate Tax Planning and Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Singhanian, Vinod K. and Kapil Singhanian. *TDS on CD*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Bajpai, Om Shanker. *Search, Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.
5. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish. and Gupta, Ravi *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
7. Akhileshwar Pathak and Savan Godiawala, *Business Taxation*, McGraw Hill Education



**HUMAN RESOURCE MANAGEMENT (Theory) - 06070513**  
**B.Com (H) 5<sup>th</sup> Sem. (DSE 2)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070513	HUMAN RESOURCES MANAGEMENT	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

Students would learn role of the HRM function, employee resourcing, performance, appraisal and development of Human Resource in the organization.

**C**

**Course Content**

**Unit-I**

Introduction to HRM - Evolution of 21<sup>st</sup> Century HR, Nature of Human Resource Management—Concepts, Objectives and Functions; HRD—Concept and Mechanisms, Business Challenges and Changing Role of HR, Role of New Age HR Manager.

**Unit-II**

HR Planning -Strategic Linkage with Business Goals, Job Analysis, Competency mapping, Demand and Supply Forecasting, Flexibility arrangements, Recruitment, Selection and Orientation, Career planning and Development.

**Unit-III**

Managing Performance - Performance Appraisal Methods, Errors and other issues, Compensation - Job Evaluation, Performance Appraisal—Techniques of appraisal; Potential Appraisal and employee counseling; Managing compensation, establishing reward and pay plans—job evaluation, incentive plans, employee benefits; Ensuring safety and healthy work environment.

**Unit-IV**

Training and Development - Importance and contemporary Issues, Need analysis, Processes and Techniques, Evaluation of training effectiveness, cross cultural training.

**Unit-V**

Human Resource Information Systems, Human Resource Accounting and Audit. HRM in globally competitive environment; Strategic Human Resource Management.

**Suggestive Readings**

- Gary Dessler, *Human Resource Management* - 5th edition Pearson Education.  
Snell and Bohlander *Human Resource Management* -, Thompson South –Western  
M.Saiyadain, *Human Resource Management* - Tata McGraw Hill.  
Jyothi, P and Venkatesh,D.N, *Human Resource Management* - Oxford University Press  
D.W. Meedy & P.M.Nee, *Human Resource Management* - Pearson Education

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06110206	7.	60	20	20	-	-	4	-	-	4

6. B.Pattanayak, *Human Resource Management* - PHI
7. V.S.P.Rao, *Human Resource Management* - Excel Books
8. K Aswathappa, *Human Resource and Personnel Management* - Tata McGraw Hill
9. Gupta, C.B. (2014). *Human Resource Management*. Delhi. Sultan Chand & Sons.
10. Decenzo, A. David & Robbins, Stephen. (2011). *Fundamentals of Human Resource Management*. Wiley India.
11. Werther, William and Davis, Keith. (2000). *Human Resource Management*. Prentice Hall
12. Chhabra, T.N. (2006). *Human Resource Management*. Dhanpat Rai & Co.



**HUMAN RESOURCE MANAGEMENT (Practical) - 06070514**  
**B.Com (H) 5<sup>th</sup> Sem. (DSE 2)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070514	HUMAN RESOURCES MANAGEMENT	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Unit-I**

- Student to list various functions of HR Manager and list most challenging tasks along with reasons.
- Student to prepare JD and JS of his / her dream job title in their dream company.
- Student to research the various generations: baby boomers, Generation X, and the Y Generation (millennial) and list their characteristics. Compare these characteristics and explain how these differences impact HRM?
- Student to review news articles on the current state of the economy (past one year). Which aspect of these news / happening has most significant impact on HRM practices?
- Student to research on internet and find out various sources of information / changes for :
  - Legislative changes
  - Training & Development
  - Compensation Management
  - Recruitment and Selection
  - Equal Employment Opportunity
 That may keep HR Manager abreast with latest changes.
- Field Work:** Student are required to visit office of HR Manager and interview him / her to discuss his or her career path, skills, daily tasks and views on trends in HRM. Present findings to your class in form of a report.
- Students are required to do research on internet and identify changes in Jobs in next 10 years from now. Which new jobs are expected to emerge and which will cease to exist. How do you think this might impact HR Planning, strategy and procurement of HR in an organization?

**Unit-II**

- Analyse a Job descriptions of your choice.
- Do an Internet search for —job description. Review three different job descriptions and then answer the following questions for each of the jobs: • What are the job specifications? • Are the physical demands mentioned? • Is the job description task based or competency based? • How might you change this job description to obtain more qualified candidates? Why do the five steps of the recruitment process require input from other parts of the organization? How might you handle a situation in which the employees or management are reluctant to complete a job analysis?
- Case Study on HR Planning – Annex -1.
- Team Activity
- Recruitment Effectiveness Exercise

**Unit-III**

- Prepare various performance appraisal forms for MBA student or any job title and discuss its merit / demerits.
- Research —salary negotiation on the Internet. What tips are provided for job seekers? Do you think these same tips could apply to the HR professional? Why or why not?
- In a team of two, take the Big Five personality test online ([http:// www.outofservice.com/bigfive/](http://www.outofservice.com/bigfive/)) and compare scores.
  - Assume you are hiring a retail salesperson and plan to administer the same Big Five personality test you took above. In your team, develop minimum percentile scores for each of the five areas that would be acceptable for your new hire



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4. Think of your father / guardian current organization or a past organization. What do you think their pay policy is/was? Describe and analyze whether you think it was or is effective. If you haven't worked before, perform an Internet search on pay policies and describe/analyze the pay policy of an organization.



5. Perform an Internet search of average employee turnover cost and report findings from at least three different industries or companies.
6. Case Study
7. Activity: In a team discuss: Why do you think a transparent compensation policy is so important to motivating a workforce? And make presentation.

#### **Unit-IV**

##### **1. Case study : To train or not to train**

2. Analyse team training that you have participated in.

##### **Video**

3. This is a short video Starbucks uses to train new employees on customer service. Please view this video at <http://www.youtube.com/watch?v=OAmftgYEWqU>.
4. Develop a rough draft of a training framework using for a job you find on Monster.com.
5. Activity on training program.

#### **Unit-V**

1. Research on most important component of culture and explain why you feel it to be most important.
2. Visit <http://www.geert-hofstede.com/> and view the cultural dimensions of three countries. Then write a paragraph comparing and contrasting all three.
3. Choose a country you would enjoy working in, and visit that country's embassy page. Discuss the requirements to obtain a work visa in that country. 2. How would you personally prepare an expatriate for an international assignment? Perform additional research if necessary and outline a plan.
4. Case study : Visa Blues

#### **Suggestive Readings**

- Gary Dessler, *Human Resource Management* - 5th edition Pearson Education.  
Snell and Bohlander *Human Resource Management* -, Thompson South –Western  
M.Saiyadain, *Human Resource Management* - Tata McGraw Hill.  
Jyothi, P and Venkatesh,D.N, *Human Resource Management* - Oxford University Press  
P.W. Mendy & P.M.Noo, *Human Resource Management* - Pearson Education
6. B.Pattanayak, *Human Resource Management* - PHI
  7. V.S.P.Rao, *Human Resource Management* - Excel Books
  8. K Aswathappa, *Human Resource and Personnel Management* - Tata McGraw Hill
  9. Gupta, C.B. (2014). *Human Resource Management*. Delhi. Sultan Chand & Sons.
  10. Decenzo, A. David & Robbins, Stephen. (2011). *Fundamentals of Human Resource Management*. Wiley India.
  11. Werther, William and Davis, Keith. (2000). *Human Resource Management*. Prentice Hall
  12. Chhabra, T.N. (2006). *Human Resource Management*. Dhanpat Rai & Co.



**BASICS OF ENTREPRENEURSHIP SKILLS (Theory) - 06070515**  
**B.Com (H) 5<sup>th</sup> Sem. (DSE 2)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070515	BASICS OF ENTREPRENEURSHIP SKILLS	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**Internal Assessment-** It shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of course is to develop entrepreneurial mindset of the students through experiential learning techniques and equip the students with the concepts of entrepreneurship.

**Course Content**

**Unit-1: Discover Yourself:**

Identify individual's Hobbies, Interest, and Passion/Flow.

Discuss and analyse the case studies related to effectuation and effectuation principles.

Identify individual's entrepreneur style

**Unit-2: Idea/Problem:**

Go out of the building and conduct problem interview with prospects

Identify a problem worth solving using Design Thinking Process (Wadhvani Foundation/Stanford D-School).

Design a Value Proposition canvas and Deep dive into Gains, Pains and —Jobs-To-Be-Done!

**Unit-3: Business Model:**

Design a Lean Canvas for the problem worth solving identified

Identify Riskiest Parts of Plan

GO Out of the building and Run Solution interviews

Design MVP- Build-Measure-Learn Feedback Loop

**Unit-4: Revenue & Cost:**

Download the Annual report of a company and submit analysis report on financial statements including income, costs, gross and net margins.

Download the Annual report of a company and submit analysis report on Primary and Secondary Revenue Stream, Different Pricing Strategies, Product and Operations Costs.

Design an investor's pitch based on various sources of funds.

**Unit-5: Team:**

Design the roles and responsibilities of a Leader and Pitch for candidates to join startups

Create company profile page and strategy based on Bulls Eye Framework.

List out all necessary documents needed for starting and operating a business.

Create a compliance report

**Suggestive Readings**

1. Dinanath Kaushik (2013) Studies in Indian Entrepreneurship, New Delhi, Cyber Tech Publications
2. Kaliyamoorthy and Chandrasekhar (Eds: 2007), Entrepreneurial Training: Theory and Practice, New Delhi, Kanishka Publishers
3. Robert Hisrich, Michael Peters and Dean Shepherd (2009) Entrepreneurship, New Delhi, Tata McGraw-Hill Publishing Company Limited
4. Rajagopalan (Ed: 2006) Promoting Sustainable Livelihoods: Concepts and Approaches, The ICFAI University Press



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5. Roy Rajeev (2011), Entrepreneurship (ed.2), New Delhi, Oxford University Press
6. Donald L. Sexton & Raymond W. Smilor, The Art and Science of Entrepreneurship, Ballinger
7. Clifford M. Baumbach & Joseph R. Mancuso, Entrepreneurship and Venture Management, Prentice Hall
8. Gifford Pinchot, Intrapreneuring, Harper & Row



**BASICS OF ENTREPRENEURSHIP SKILLS (Practical) - 06070516**  
**B.Com (H) 5<sup>th</sup> Sem. (DSE 2)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
<b>06070516</b>	HUMAN RESOURCES MANAGEMEN T	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits





**Indian Economy (Theory) - 06070601**  
**B.Com (H) 6<sup>th</sup> Sem. (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070601	INDIAN ECONOMY	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of this paper is to develop basic understanding of Indian economic structure, and to equip the students with the economic scene of India since independence.

**C**

**Course Content**

**Unit-I**

**Basics of Economic Development:** Major features of Indian Economy; Role of State and Market in economic development; Demographic features of Indian population; rural-urban, migration, urbanization; Poverty and Inequality, Occupational Structure, Human Development Index.

**Unit-II**

**Agriculture Structure:** Land reforms in India; Technological change in agriculture; pricing of agricultural inputs and outputs; Issues in food security; Policies for Sustainable Agriculture, Taxation Policies, Rural Employment Schemes.

**Unit-III**

**Fiscal Federalism:** Centre state financial relations; Finances of Central Government; Finances of State Governments; Parallel Economy; Problem relating to fiscal policy; Finance commission (article 280), Balance of Payments, Composition and direction of foreign trade;; Issues in export and import policy; Exchange rate policy and FEMA; foreign capital and MNCs in India.

**Unit-IV**

**Industrial Sector:** Industrial Policy, Industrial Growth and Structure since 1951, MSEs, Services in the Indian Growth Process, Foreign Direct Investment (FDI).

**Unit-V**

**Financial Sector:** Analysis of price behaviour in India, Review of monetary policy of the Reserve Bank of India (RBI) with emphasis on latest developments, Banking Sector Reforms in India.

**Suggestive Reading**

- Uma Kapila (ed), —Indian Economy since Independence”, Relevant articles.
- Deepashree, “Indian Economics, Performance and Polices”, ANE Books Pvt. Ltd.New Delhi
- Dandekar, V. M.,—Forty Years After IndependenceI in BimalJalan(ed.), The Indian Economy: Problems and Prospects, Viking, New Delhi.
- Nagaraj, R., —Indian Economy since 1980: Vitrious Growth or Polarisation?I, Economic and Political Weekly. pp. 2831-39.
- Vaidyanathan, A., —Poverty and Development PolicyI. Economic and PoliticalWeekly.
- Deaton, A and Jean Dreze., —Poverty and Inequality in IndiaI. Economic and PoliticalWeekly.
- Chakravarty, Sukhamoy. —Development Planning – The Indian ExperienceI. OxfordUniversity Press, Delhi.
- Jean Dreze and AmartyaSen, —India: Development and ParticipationI, Oxford UniversityPress, 2nd edition, 2002.



**Indian Economy (Practical) - 06070602**  
**B.Com (H) 6<sup>th</sup> Sem. (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070602	INDIAN ECONOMY	30	-	20	-	-	2	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

Unit – I

Prepare a Census Survey Report, Since Independence, show the changes. Prepare a report on major sector of Indian occupational structure.

Unit – II

Write a report on food securities issues in India. Prepare a comparative report on Rural Employment Schemes.

Unit – III

Analysis of price behaviour in India, with reference to a particular product. (Do a price survey of any consumer product, with at least 50 respondents, with the help of questionnaire, on pricing strategy.)

Unit – IV

Study in detail the Balance of Payment of India; and prepare a detail write up on current account deficit (CAD), the causes of CAD, suggest some measures to improve it. (Data can be retrieved RBI special data dissemination standards.)

Unit – V

Make a descriptive report on working of Reserve Bank of India (RBI), and also discuss in detail how RBI policies affect the working of financial sector of India.

Suggestive readings:

1. Uma Kapila (ed), —Indian Economy since Independence”, Relevant articles.
2. <https://www.rbi.org.in/>
3. [censusindia.gov.in/](http://censusindia.gov.in/)



**Corporate Tax Planning (Theory) - 06070603**  
**B.Com (H) 6<sup>th</sup> Sem. (Core Course)**

**Assessment:**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
<b>06070603</b>	<b>Corporate Tax Planning</b>	60	20	20	-	-	4	-	-	4

Legends: L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

INTERNAL ASSESSMENT shall be based on the following components-Quiz/Assignments/Project/Class Participation/Attendance/Synergy; no component shall exceed 10 marks.

**Objective:** The course aims to help students to gain basic understanding of principles and law governing the direct taxation statute. It will provide them knowledge of structure of corporate taxation system, procedure and functioning of related assessment procedures in India.

**Unit-I:**

Basic concepts of corporate tax, Definitions: Person, Assessee, Previous year, Assessment year, tax avoidance and tax evasion, tax planning, Residential status of companies and tax incidence, scope of total income, set off and carry forward of losses.

**Unit-II:**

Total income of corporate assessee, taxation on total income as per the provisions of Income Tax Act 1961, provisions of Minimum alternate tax (MAT), Tax on distributed profits of domestic companies, Tax on income distributed to unit holders.

**Unit-III:**

Deductions based on actual payments, Cash expenditure, provisions of scientific research, investment based incentives, Tax planning in respect of Slump sale, or conversion of a firm into a company.

**Unit-IV:**

Provisions of deductions under chapter VI-A, Maintenance of books of accounts, tax auditing.

**Unit- V:**

Provisions of Deduction of tax at source, Collection of tax at source, advanced payment of tax, Payment of tax, Filing of return

**Suggestive Readings:**

- 1) Dr. Vinod Kumar Singhania, Corporate Tax Planning, Taxmann's Publication
- 2) Dr. Girish Ahuja & Dr. Ravi Gupta, Simplified approach to Corporate Tax Planning & Management, Wolters Kluwer
- 3) Dr. H.C. Mehrotra, Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra
- 4) Mr. Sandeep K Sahu, A summarised notes on income tax law
- 5) CA Raj kumar Agarwal, Handbook on income tax, Bharat's Publication
- 6) Dr. Yogendra Bangar, a comprehensive guide to Taxation, Bangar's Publication
- 7) Dr. Girish Ahuja & Dr. Ravi Gupta, Systematic approach to income tax, Wolters Kluwer



**Corporate Tax Planning (Theory) - 06070604**  
**B.Com (H) 6<sup>th</sup> Sem. (Core Course)**

**Practical:**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
<b>06070604</b>	<b>Corporate Tax Planning</b>	-	-	-	30	20	-	-	2	2

**Objective:** The course aims to help students to gain basic understanding of principles and law governing the direct taxation statute. It will provide them practical knowledge of structure of corporate taxation system, procedure and functioning of related assessment procedures.

**Unit-I:**

Comparative study of tax avoidance and tax evasion and tax planning, Determination of Residential status of companies and tax incidence, scope of total income, set off and carry forward of losses. (Activity: three situation of determining residential status, and analysing set off & carry forward of losses each)

**Unit-II:**

Computation of Total income of corporate assessee and tax liability on total income as per the provisions of Income Tax Act 1961, and of Minimum alternate tax (MAT), Tax on distributed profits of domestic companies, Tax on income distributed to unit holders. (Activity: five cases of computing total income and tax liability, compute MAT & DDT each)

**Unit-III:**

Identification of Deductions based on actual payments, Cash expenditure, provisions of scientific research, investment based incentives, Compute the deductions under chapter VI-A (Section 80IA, 80IB, 80IC) Tax planning in respect of Slump sale, or conversion of a firm into a company. (Activity: Identify whether deductions are available under the provisions from alternative situations)

**Unit-IV:**

Planning relating to capital investment, Transfer of Depreciable and non-depreciable assets, make or buy decision, dividend policy (Activity: case studies of different heads)

**Unit- V:**

Compute the TDS liability and schedule instalment of advanced payment of tax, Payment of tax, Filing of TDS return (Form 24Q, 26Q) (Activity: identify TDS amount and instalment of advance tax)

**Suggestive Readings:**

- 1) Dr. Vinod Kumar Singhania, Corporate Tax Planning, Taxmann's Publication
- 2) Dr. Girish Ahuja & Dr. Ravi Gupta, Simplified approach to Corporate Tax Planning & Management, Wolters Kluwer
- 3) Dr. H.C. Mehrotra, Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra
- 4) Mr. Sandeep K Sahu, A summarised notes on income tax law
- 5) CA Raj kumar Agarwal, Handbook on income tax, Bharat's Publication
- 6) Dr. Yogendra Bangar, a comprehensive guide to Taxation, Bangar's Publication
- 7) Dr. Girish Ahuja & Dr. Ravi Gupta, Systematic approach to income tax, Wolters Kluwer



**Fundamental of Investment (Theory) - 06070605**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 3)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070605	Fundamental of Investment	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

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

**C**

**Course Contents**

**Unit-I**

Investment: Meaning, nature and process. Investment avenues, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

**Unit-II**

Technical Analysis – Dow’s Theory, Charts – Efficient Market Hypothesis and its Implications, Tax Aspects of Investment, Securities Trading Procedure

**Unit-III**

Fundamental Analysis – Analysis of Economy, Industry Analysis, Company Analysis – Financial and Non-financial – Equity Valuation Models, Options, Futures, Forwards, Warrants and their Valuations, Technical VS Fundamental analysis.

**Unit-IV**

Trading mechanism in BSE and NSE, Latest policy of regulatory towards investors, Players of Market.

**Unit-V**

Derivatives: Meaning, uses, Types, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction).

**Suggestive Readings**

- Pandian, P., *Security Analysis & Portfolio Management*. Vikas Publishing House, New Delhi.
- Bhalla, V.K., *Investment Management*. S. Chand & Sons, New Delhi.
- Donald, F., & Jordon, R., *Security Analysis and Portfolio Management*. Prentice Hall of India.
- Chandra, P. *Investment Analysis and Portfolio Management*. 3/E. Tata McGraw-Hill Education
- Kloppenborg, *Contemporary project management*, Cengage Learning
- Gopalakrishnan, *Textbook of Investment Management*, Macmillan Publishers
- Joy, *Investment Management*, Macmillan Publishers
- Bacon, P. W. 1977. The Evaluation of Mutually Exclusive Investments. *Financial Management* 6(2):55- 58.
- Baldwin, R. H. 1959. How to Assess Investment Proposals. *Harvard Business Review* 37 (3):98-105



**Fundamental of Investment (Practical) - 06070606**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 3)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070606	Fundamentals of Investment	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The objective of this paper is to help students to acquire Practical knowledge of the investment that will allow them to initiate and manage investment efficiently and effectively.

**C**

**Course Content**

**UNIT-1**

Preparation of investment report by the help of secondary data of any bank or companies.

**UNIT-II**

Students will present case situations in groups, and prepare finally a financial design in a social enterprise setting of new product launching: Highlighting the points on behavior of investor and behavior of market considering the different feasibility in environment.

**Unit-III**

Demonstrate the case with proper reasoning the different taste or behavior of investor in the market (take the data of different companies)

**Unit-IV**

Present the report on NSE and BSE listing companies in detail.

**Unit-V**

State out your point of view before investing and selecting shares of any companies.....An analytical report.

**Suggestive Readings**

1. Donald, F., & Jordon, R., *Security Analysis and Portfolio Management*. Prentice Hall of India.
2. Chandra, P. *Investment Analysis and Portfolio Management*. 3/E. Tata McGraw-Hill Education
3. Kloppenborg, *Contemporary project management*, Cengage Learning
4. I M Pandey, *Financial Management*, Vikas Publication
5. Khan and Jain, *Financial Management*, Tata McGraw Hill
6. R P Rastogi, *Financial Management*, Taxmann



**Financial Markets, Institutions and Financial Services (Theory) - 06070607**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 3)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070607	Financial Markets, Institutions and Financial Services	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

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

**Course Content**

**Unit I: An Introduction to Financial System and its Components**

Financial markets and institutions, financial intermediation, Flow of funds matrix. Financial system and economic development, an overview of Indian financial system.

**Unit II: Financial Markets**

Money market- Functions, organization and instruments. Role of central bank in money market; Indian money market-An overview. Capital Markets-functions, organization and instruments. Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India.

**Unit III: Financial Institutions**

Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

**Unit IV: Overview of Financial Services Industry**

Fund based and fee based financial services, Merchant banking-pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.

**Unit V: Leasing and hire-purchase**

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial Counseling and Portfolio management Services.

**Suggested Readings:**

1. L.M.Bhole, Financial Markets and Institutions, Tata McGraw Hill Publishing Company
2. M.Y.Khan, Indian Financial System-Theory and Practice, New Delhi: Vikas Publishing House
3. G.L.Sharma and Y.P.Singh eds. Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi
4. Khan and Jain, Financial Services, Tata McGraw Hill
5. J.K.Singh, Venture Capital Financing in India, Dhanpat Rai and Company, New Delhi.
6. Annual Reports of Major Financial Institutions in India.
7. Frederic S.Mishkin, Stanley Eakins, Financial Markets and Institutions (8th Edition), Pearson
8. Bharati V. Pathak, The Indian Financial System: Markets, Institutions and Services, 3rd Edition, Pearson
9. K.Sriram, Handbook of Leasing, Hire Purchasing and Factor, ICFAI Publications
10. Gledstone, Venture Capital Investing, NY, Prentice Hall



**Financial Markets, Institutions and Financial Services (Practical) - 06070608**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 3)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070608	Financial Markets, Institutions and Financial Services	-		-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

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

**C**

**Course Content**

**Unit I:**

Make a project on money and capital market in India with reference to BSE & NSE.  
Study and make a report on how financial market has helped in economic development India.

**Unit II:**

Draft out the report on RBI Instruments. How they control the fluctuations in our economy (with reference to RBI Instruments).  
Prepare a report on the knowledge and functioning of stock exchange (NSE/BSE), market intermediaries, trading and Demat operations.  
Present a report on the role of Capital market in the domestic production GDP.

**Unit III:**

Visit the nearest village & present the report on NABARD development done in the village.  
Brief out the role of SIDBI in transforming the small industries in India and prepare a report.

**Unit IV:**

Analyze and make a report on the role of merchant banking in facilitating the big industries.  
Prepare a report on the policy weaknesses that let escape the big public bank debtors.

**Unit V:**

Brief out the Indian scenario in venture capital financing and prepare a report.  
Study the operation of top 5 credit rating agencies in India and present a report on it.

**Suggested Readings:**

1. L.M.Bhole, Financial Markets and Institutions, Tata McGraw Hill Publishing Company
2. M.Y.Khan, Indian Financial System-Theory and Practice, New Delhi: Vikas Publishing House
3. G.L.Sharma and Y.P.Singh eds. Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi
4. Khan and Jain, Financial Services, Tata McGraw Hill
5. J.K.Singh, Venture Capital Financing in India, Dhanpat Rai and Company, New Delhi.
6. Annual Reports of Major Financial Institutions in India.
7. Frederic S.Mishkin, Stanley Eakins, Financial Markets and Institutions (8th Edition), Pearson
8. Bharati V. Pathak, The Indian Financial System: Markets, Institutions and Services, 3rd Edition, Pearson
9. K.Sriram, Handbook of Leasing, Hire Purchasing and Factor, ICFAI Publications
10. Gledstone, Venture Capital Investing, NY, Prentice Hall





**Banking & Insurance (Theory) - 06070609**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 3)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070609	Banking & Insurance	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of this paper is to impart knowledge of various functional areas and risk management in banking and insurance sectors

**Unit I**

An overview of the banking sector- growth and structure; function and operations - RBI, Commercial Banks, RRBs, Cooperative Banks and NABARD; regulatory issues for governance of banking sector- role of RBI and Ministry of Finance; marketing in banking industry - component of bank marketing strategy; role of technology in banking

**Unit II**

Component of ALM and their management; liquidity management, interest rate management, management of credit and operational risk; treasury operations and management; managing capital adequacy and profit planning; managing NPAs

**Unit III** Recent Developments and Challenges in Investment banking, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

**Unit IV**

Origin and development of insurance sector; objective and process of risk management; types and structure of insurance plans; investment pattern and policies of insurance companies; challenges of insurance marketing; role of IRDA; pension funds in India

**Unit V**

Organizational forms, structure and administration of life and non life insurance companies; life and non- life insurance management - strategic management, planning and control cycle, use of life insurance in personal and business planning; life and non-life (health and motor vehicle) insurance underwriting; financial management of life insurance companies

**Suggested Readings:**

1. Black, Kenneth jr. & Skipper, Harold D. jr., Life and Health Insurance, Pearson Education, Delhi
2. Rejda, George E, Principles of Risk Management and Insurance, Pearson Education, Delhi
3. Shekhar, K.C. and Shekhar, Lekshmy , Banking Theories and practices , Vikas Publication
4. Besis Joel Risk Management in Banking , John Mily & Sons
5. Risk Management, Indian Institute of Banking and Finance, McMillan Publisher
6. The New Basel Record, ICFAI Publication
7. Financial Intermediation, Indian Institute of Banking and Finance
8. Trieschmann, Risk Management & Insurance, Thomson Learning



**Banking & Insurance (Practical) - 06070610**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 3)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070610	Banking & Insurance	-	-	-	30	20	2	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The objective of this paper is to help students to acquire Practical knowledge on investment banking which help to meet a wide range of strategic, organizational, and operational demands

**Course Content**

**UNIT-1**

Visit any nearest Bank branches which is nearer to your residence.

(a) Collect details of different modes of transferring funds from one person to another. Collect samples documents forms for each of such modes of transfer.

(b) Tabulate the advantages and disadvantages of each mode of the payment system. **UNIT-II**

Download the Balance Sheets of a Public Sector Bank and a Private Sector Bank as on 31st March of the current year from their websites.

(a) Compare the composition of their Deposits - Percentage of demand deposits to the total deposits, and percentage of Time Deposits to the total deposits, cost of deposits in % in both the banks and comment which bank is better managed from profit point of view.

(b) Composition of their loans, total interest earned on loans and comment on the profitability of the banks

**UNIT-III & UNIT-IV**

Prepare a comprehensive report for each of these individuals covering the following:

(a) Insurance products best suited for their requirements and give the rationale for the same.

(b) Detail the regulatory aspects of each of the recommended types of insurance from an investor protection point of view.

(c) List the documents to be submitted for applying for each type of insurance and help them fill out the application form. You can obtain sample application forms from the websites of any of the leading general insurance providers in India.

**Unit-V**

Create detailed profiles of five of your neighbors and friends, in terms of their demographics, risk appetite and insurance requirements.

**Suggested Readings:**

1. Risk Management, Indian Institute of Banking and Finance, McMillan Publisher
2. The New Basel Record, ICAI Publication
3. Financial Intermediation, Indian Institute of Banking and Finance
4. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
5. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
6. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
7. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons



**International Business (Theory) - 06070611**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 4)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070611	International Business	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The purpose of this paper is to provide insights about International business, international organizations, international markets and their working.

**C**

**Course Content**

**Unit I**

Introduction to International Business: An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment: Components and determinants; stages of internationalization of business; international business approaches, concept of globalization, Modes of entering into international business

**Unit II**

Theories of International Trade: Absolute advantage theory; comparative advantage theory; factor endowment theory; Heckscher-Ohlin theory Product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO,IMF and World Bank in international trade.

**Unit-III**

Assessing International markets; designing products for foreign markets; branding decisions; international promotions policy; international pricing; international logistics and distribution.

**Unit-IV**

Exchange Rate Determination: Factors affecting exchange rate –Relative inflation rates, relative interest rates, relative income levels, government controls, expectations, etc. Government intervention and government influence on exchange rates. Theories of exchange rate – Purchasing Power Parity, Interest Rate Parity and Fisher’s effect.

**Unit-V**

Foreign Trade promotion measures and organizations in India: Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

**Suggestive Readings**

1. Bhalla, V. K. *International Business*. S. Chand Publishing.
2. Gupta, C.B. *International Business*. S. Chand Publishing.
3. Daniels, J.D. and H. LEE Radesbaugh, *International Business-Environment and Operations* (New Delhi; Pearson Education)
4. Hill, Charles W.L., *International Business -competency in the Global Marketplace* (New Delhi: Tata McGraw Hill)
5. Sundaram, Anant K and Steward J Black, *The International Business Environment: Text and Cases* (New Delhi: Prentice Hall of India)
6. Sharan, V., *International Business: Concept, Environment and Strategy* (New Delhi: Pearson Education)
7. Beth V. Yarbrough and Robert H. Yarbrough, *The World Economy – Trade and Finance*, Thomson Learning, Singapore
8. P Subba Rao, *International Business*, Himalya Publishing House
9. Charles Hill, *International Business* 6<sup>th</sup> Edition, Tata MaGraw Hill
10. Daniels and Sullivan, *International Business Environments and Operations*, 11<sup>th</sup> Edition, Prentice Hall, 2007



**International Business (Practical) - 06070612**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 4)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070612	International Business	30		20	-	-	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The purpose of this paper is to provide insights about International business, international organizations, international markets and their working.

**C**

**Course Content**

**Unit I**

Prepare a report on the GST effect on international companies in India?

Study the inter-trading nation association (SAFTA, NAFTA) affecting the common policy and practices of associations like WTO and prepare a report on it.

Assess and form a report on the different modes e.g. franchising, joint ventures etc. of entering into international business. Does it affect the domestic market of that country?

**Unit II**

Present a report on comparative advantage theory is still viable of international trade transactions in the contemporary times.

Draft a report on IMF SDRs. How SDRs are distributed amongst countries?

**Unit-III**

Assess ports and logistics. It plays very important role in exports. Make a detail report on Indian and UDCs ports and their exports.

Export goods are designed as per international standards which are better in quality than domestic products.

Prepare a report on how it affects the domestic consumers as well as our GDP.

**Unit-IV**

Assess the demand and supply of domestic currency to the world and exchange rates of domestic currency of last 10 years.

Determine the GDP of 10 largest and biggest economies on the basis of purchasing power parity (Now in 2019 e.g.- China, USA, India are the largest economy on PPP)

**Unit-V**

Analyze and present a report on the no. of SEZs in India and their total production led loss/profit in total taxes of last 10 years.

Study and prepare a report on major joint ventures of Indian companies with foreign companies and how it has promoted foreign investments.

**Suggestive Readings**

1. Bhalla, V. K. *International Business*. S. Chand Publishing.
2. Gupta, C.B. *International Business*. S. Chand Publishing.
3. Daniels, J.D. and H. LEE Radesbaugh, *International Business-Environment and Operations* (New Delhi; Pearson Education)
4. Hill, Charles W.L., *International Business -competency in the Global Marketplace* (New Delhi: Tata McGraw Hill)
5. Sundaram, Anant K and Steward J Black, *The International Business Environment: Text and Cases* (New Delhi: Prentice Hall of India)
6. Sharan, V., *International Business: Concept, Environment and Strategy* (New Delhi: Pearson Education)
7. Beth V. Yarbrough and Robert H. Yarbrough, *The World Economy – Trade and Finance*, Thomson Learning, Singapore
8. P Subba Rao, *International Business*, Himalya Publishing House
9. Charles Hill, *International Business* 6<sup>th</sup> Edition, Tata MaGraw Hill
10. Daniels and Sullivan, *International Business Environments and Operations*, 11<sup>th</sup> Edition, Prentice Hall, 2007



**Industrial Relations and Labour Law (Theory) - 06070613**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 4)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070613	Industrial Relations and Labour Law	30		20	-	-	4	-	-	2



**Industrial Relations and Labour Law (Practical) - 06070614**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 4)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070614	Industrial Relations and Labour Law	-	-	-	30	20	4	-	-	2



**MANAGEMENT ACCOUNTING (Theory) - 06070615**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 4)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070615	MANAGEMENT ACCOUNTING	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of course is to acquaint the students with fundamentals of management accounting. It will equip the students with the concept and methods of various managerial techniques for decision making.

**Course Content**

**Unit-I**

Introduction to different types of accounting : Financial Accounting , Cost Accounting and Management Accounting , Management Accounting –evolution, meaning, objectives, nature, scope, functions, techniques and limitations. Financial Accounting vs. Cost Accounting vs. Management Accounting.

**Unit-II**

Budgets- meaning, objectives, classification and preparation of budgets: Fixed and flexible, cash budget, importance of budgets. Ratio Analysis – meaning, objectives, significance, limitations, classification and computation of ratios: Liquidity Ratio, Activity ratio, Profitability ratio and Capital structure ratios.

**Unit III**

Standard costing: meaning, concept, objectives, advantages and limitations. Variance analysis: concept, types of variances: material and labour variances and their accounting treatment.

**Unit-IV**

Cost Volume Profit Analysis – meaning, objectives, advantages, methods of cost volume profit analysis. Concept of Angle of Incidence.

**Unit-V**

Funds Flow Statement: meaning, objectives, limitations, concept of funds from business operations, introduction to schedule of changes in working capital and preparation of funds flow statement. Cash Flow Statement: meaning, objectives, limitations, preparation of cash flow statement (indirect method), difference between cash flow statement and fund flow statement.

**Suggestive Readings**

- 1.) Charles T. Horngern, Gary L. Sundem, Jeff O.Schatzberg, Dave Burgstahler- Introduction to Management Accounting, Pearson.
- 2.) Khan & Jain, Management Accounting, Tata McGraw Hill Publication.
- 3.) I M Pandey, Management Accounting- Vikas Publishing House Pvt. Ltd.
- 4.) Kaplan, S. Robert, Anthony A. Atkinson, Management Accounting, Pearson Education.
- 5.) Kishore M. Ravi, Cost and Management Accounting, Taxman Publication.
- 6.) M.S Narasimhan-Management Accounting , Cengage.
- 7.) Brigham , Ehrhardt, Financial Management, Cengage Learning.
- 8.) S.K Gupta , R.K Sharma , Financial Management Theory and Practice, Kalyani Publishers.



**MANAGEMENT ACCOUNTING (Practical) - 06070616**  
**B.Com (H)-6<sup>th</sup> Semester (DSE 4)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070616	MANAGEMENT ACCOUNTING	-	-	-	30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of course is acquaint the students with fundamentals of management accounting. It will equip the students with the concept and methods of various managerial techniques in order to facilitate decision making.

**Course Content**

**Unit-I**

Students will prepare a report on financial statements and analyse and interpret financial statements of any company with reference to common size statement and comparative statements.

**Unit-II**

Preparation of a report on budget allocation of various departmental activities and students will compute and compare Liquidity Ratios, Activity Ratios, Profitability ratios, Leverage ratios of different companies.

**Unit III**

Students will prepare a report on variance analysis of various companies and they will find out variances in the budgets of various departmental activities and will present a report on the causes of variances.

**Unit-IV**

Computation of break even point on the basis of a case study and analyse margin of safety and will prepare a report.

**Unit-V**

Preparation of report and analysis of Funds Flow Statement and Cash Flow Statement of companies and students will take a decision regarding financial assistance.

**Suggestive Readings**

- 1.) Charles T. Horngern, Gary L. Sundem, Jeff O.Schatzberg, Dave Burgstahler- Introduction to Management Accounting, Pearson.
- 2.) Khan & Jain, Management Accounting, Tata McGraw Hill Publication.
- 3.) I M Pandey, Management Accounting- Vikas Publishing House Pvt. Ltd.
- 4.) Kaplan, S. Robert, Anthony A. Atkinson, Management Accounting, Pearson Education.
- 5.) Kishore M. Ravi, Cost and Management Accounting, Taxman Publication.
- 6.) M.S Narasimhan-Management Accounting , Cengage.
- 7.) Brigham , Ehrhardt, Financial Management, Cengage Learning.
- 8.) S.K Gupta , R.K Sharma , Financial Management Theory and Practice, Kalyani Publishers.