

# **SYLLABUS & PROGRAMME STRUCTURE**

## **Integrated Master Degree (IMD) in Commerce**

( Effective from the Academic Session 2020-2021 )

**First to Tenth Semester**

**MAHARAJA BIR BIKRAM UNIVERSITY  
AGARTALA, TRIPURA: 799004**

**PROGRAMME STRUCTURE**  
**Structure of Proposed Syllabus for IMD in Commerce**

<b>First Semester</b>							
Subject Code	Subject	Paper Code	Credit	Internal Evaluation Marks	Semester End Examination Marks	Total Marks	No. of Lectures/Classes
101C	Financial Accounting	CC-1	4	20	80	100	60
102C	Principles of Management	CC-2	4	20	80	100	60
103C	Business Regulatory Framework	GE-1	4	20	80	100	60
104C	Micro Economics	GE-2	4	20	80	100	60
105FC	Foundation Course 1 (Environmental Studies)	AECC-1	4	20	80	100	60
<b>Total</b>			<b>20</b>	-	-	<b>500</b>	-

<b>Second Semester</b>							
Subject Code	Subject	Paper Code	Credit	Internal Evaluation Marks	Semester End Examination Marks	Total Marks	No. of Lectures/Classes
201C	Cost Accounting	CC-3	4	20	80	100	60
202C	Business Statistics	CC-4	4	20	80	100	60
203C	Entrepreneurship	GE-3	4	20	80	100	60
204C	Macro Economics	GE-4	4	20	80	100	60
205FC	Foundation Course 2 (English Communication)	AECC-2	4	20	80	100	60
<b>Total</b>			<b>20</b>	-	-	<b>500</b>	-

<b>Third Semester</b>							
Subject Code	Subject	Paper Code	Credit	Internal Evaluation Marks	Semester End Examination Marks	Total Marks	No. of Lectures/Classes
301C	Income Tax Law & Practices	CC-5	4	20	80	100	60
302C	Business Mathematics	CC-6	4	20	80	100	60
303C	Business Ethics and Corporate Governance	GE-5	4	20	80	100	60
304C	Principles of Banking	GE-6	4	20	80	100	60
305C	Information Technology & its Application in Business (Practical)	SEC-1	4	20	80	100	60
<b>Total</b>			<b>20</b>	-	-	<b>500</b>	-

<b>Fourth Semester</b>							
<b>Subject Code</b>	<b>Subject</b>	<b>Paper Code</b>	<b>Credit</b>	<b>Internal Evaluation Marks</b>	<b>Semester End Examination Marks</b>	<b>Total Marks</b>	<b>No. of Lectures/Classes</b>
401C	Corporate Accounting	CC-7	4	20	80	100	60
402C	Auditing: Theory & Practices	CC-8	4	20	80	100	60
403C	Indian Financial System and Financial Services	GE-7	4	20	80	100	60
404C	Principles of Insurance	GE-8	4	20	80	100	60
405C	E-Commerce	SEC-2	4	20	80	100	60
<b>Total</b>			<b>20</b>	<b>-</b>	<b>-</b>	<b>500</b>	

<b>Fifth Semester</b>							
<b>Subject Code</b>	<b>Subject</b>	<b>Paper Code</b>	<b>Credit</b>	<b>Internal Evaluation Marks</b>	<b>Semester End Examination Marks</b>	<b>Total Marks</b>	<b>No. of Lectures/Classes</b>
501C	Management Accounting	CC-9	4	20	80	100	60
502C	Financial Management	CC-10	4	20	80	100	60
503C	Marketing Management	CC-11	4	20	80	100	60
504C	Secretarial Practice and Business Communication	DSE-1	4	20	80	100	60
505C	Research Methodology	DSE-2	4	20	80	100	60
<b>Total</b>			<b>20</b>	<b>-</b>	<b>-</b>	<b>500</b>	

<b>Sixth Semester</b>							
<b>Subject Code</b>	<b>Subject</b>	<b>Paper Code</b>	<b>Credit</b>	<b>Internal Evaluation Marks</b>	<b>Semester End Examination Marks</b>	<b>Total Marks</b>	<b>No. of Lectures/Classes</b>
601C	Accounting Theory	CC-12	4	20	80	100	60
602C	Indirect Taxes: Law & Practices	CC-13	4	20	80	100	60
603C	Human Resource Management	CC-14	4	20	80	100	60
604C	Financial Analysis & Reporting	DSE-3	4	20	80	100	60
605C	Dissertation and Viva-Voce	DSE-4	4	20 (Viva-Voce)	80 (Dissertation)	100	60
<b>Total</b>			<b>20</b>	<b>-</b>	<b>-</b>	<b>500</b>	

<b>Seventh Semester</b>							
<b>Subject Code</b>	<b>Subject</b>	<b>Paper</b>	<b>Credit</b>	<b>Internal Evaluation Marks</b>	<b>Semester End Examination Marks</b>	<b>Total Marks</b>	<b>No. of Lectures/Classes</b>
701C	Management Principles & Organisational Behaviour	CC-15	4	20	80	100	60
702C	Managerial Economics	CC-16	4	20	80	100	60
703C	Advanced Corporate Accounting	CC-17	4	20	80	100	60
704C	International Business	CC-18	4	20	80	100	60
<b>Total</b>			<b>16</b>	<b>-</b>	<b>-</b>	<b>400</b>	

<b>Eighth Semester</b>							
<b>Subject Code</b>	<b>Subject</b>	<b>Paper</b>	<b>Credit</b>	<b>Internal Evaluation Marks</b>	<b>Semester End Examination Marks</b>	<b>Total Marks</b>	<b>No. of Lectures/Classes</b>
801C	Advanced Marketing & Human Resource Management	CC-19	4	20	80	100	60
802C	Statistics for Business and Operations Research	CC-20	4	20	80	100	60
803C	Strategic Cost and Management Accounting	CC-21	4	20	80	100	60
804C	Macro Economics and Business Environment	CC-22	4	20	80	100	60
<b>Total</b>			<b>16</b>	<b>-</b>	<b>-</b>	<b>400</b>	

<b>Ninth Semester</b>							
<b>Subject Code</b>	<b>Subject</b>	<b>Paper</b>	<b>Credit</b>	<b>Internal Evaluation Marks</b>	<b>Semester End Examination Marks</b>	<b>Total Marks</b>	<b>No. of Lectures/Classes</b>
901C	Business Tax Planning and Management	CC-23	4	20	80	100	60
902C	Computer Applications in Business(Practical)	CC-24	4	20	80	100	60
903C	Corporate Legal Framework	CC-25	4	20	80	100	60
904C	Advanced Banking and Insurance	CC-26	4	20	80	100	60
<b>Total</b>			<b>16</b>	<b>-</b>	<b>-</b>	<b>400</b>	

<b>Tenth Semester</b>							
<b>Subject Code</b>	<b>Subject</b>	<b>Paper</b>	<b>Credit</b>	<b>Internal Evaluation Marks</b>	<b>Semester End Examination Marks</b>	<b>Total Marks</b>	<b>No. of Lectures/Classes</b>
1001C	Research Methodology and Statistical Software for Research(Theory & Practical)	CC-27	4	20	80	100	60
1002C	Dissertation & Viva Voce	CC-28	4	20 (Viva Voce)	80 (Dissertation)	100	60
<b>Elective: Accounting(Optional)</b>							
1003E	Accounting Theory & Financial Statement Analysis	DSE-5	4	20	80	100	60
1004E	Auditing and Assurance Services	DSE-6	4	20	80	100	60
<b>Elective: Finance(Optional)</b>							
1005E	Investment Management	DSE-7	4	20	80	100	60
1006E	Risk Management	DSE-8	4	20	80	100	60
<b>Total</b>			<b>16</b>	-	-	<b>400</b>	

**[N.B.: CC - Core Course; SEC - Skill Enhancement Course; AECC - Ability Enhancement Compulsory Course; DSE - Discipline Specific Elective] Total Credit: 184(120+64); Total Marks: 4,600 (3000+1600)]**

***Other Relevant Information:***

1. **Semester and Credits:** The syllabus comprises of 10 Semesters of 6 months duration of each semester. 184 Credits for 4,600 marks are allotted among the 10 Semesters considering 120 credits (3,000 marks) upto exit point (i.e. 6<sup>th</sup> semester for B.Com Hons.) as desired by MBBU.
  
2. **Exit Option:** All the students will be awarded B. Com (Hons.) degree after completion of 6<sup>th</sup> Semester (i.e.120 credits for 3,000 marks) successfully. M. com degree will be awarded only after completion of 10th Semester (i.e.184 credits for 4,600 marks) successfully. The students have option to quit the course after completion of 6<sup>th</sup> Semester successfully and will be awarded B. Com (Hons.) degree.

3. **Elective:** There are two optional elective groups offered in Integrated Masters' Degree (IMD) in Commerce namely Accounting (Code: 1003E & 1004E) and Finance (Code: 1005E & 1006E). Students may opt for either Accounting (Code: 1003E & 1004E) or Finance (Code: 1005E & 1006E) as special papers but cannot choose one paper from Accounting and another paper from Finance.
  
4. **Involvement of Faculty from other Disciplines:** 104C, 204C, 702C and 804C are Economics related subjects. Therefore teachers with Economics background are only suitable to teach these subjects. Similarly 202C, 302C, and 802C are Statistics / Mathematics related subjects. Teachers with Statistics / Mathematics background are only suitable to teach these subjects. Likewise, 305C and 902C are IT/Computer related subjects. Teachers with IT/Computer Science background are only suitable to teach these subjects. Teachers with Environmental Studies background are only suitable to teach the subject 105FC (Environmental Studies). Teachers from English Department are only suitable to teach the subject 205FC (English Communication).
  
5. **Number of Lectures/Classes:** Lecture/Class means teaching-learning process of 60 minutes. The number of lectures includes the viva-voce of assignment submitted by the students pertaining to internal assessment.
  
6. **Evaluation Procedure:**
  - (i) *Internal Assessment:* Internal Evaluation Marks is 20 per subject. The students will be asked to submit assignment(s) in own hand writing based on the questions/problems/case studies given by the respective faculty member/ Department at the beginning of each Semester (preferably within 2 months from the commencement date of the Semester). The submitted assignments will be evaluated by the respective faculty / Department. The maximum marks allotted for this evaluation is 10 marks. Based on the submitted assignments by the students Viva-Voce will also be conducted by the concerned faculty member/ Department. 10 marks are kept for the performances of the students during the viva-voce based on the submitted assignments. Subject 605C (6<sup>th</sup> Semester) and 1002C (10<sup>th</sup> Semester) are Dissertation and Viva-Voce. Therefore no assignment submission by the students is required for these two papers. Viva-Voce

of dissertation carrying 20 marks will be considered as internal assessment. Evaluation of Dissertation carrying 80 marks will be considered as Semester end examination.

The Paper 801C (Advanced Marketing & Human Resource Management) comprises of two subjects namely Marketing and Human Resource. Similarly Paper 1001C (Research Methodology and Statistical Software for Research) comprises of two subjects namely Research Methodology and Statistical Software. In case of above mentioned 2 Subjects (801C and 1001C) the students have to submit 2 assignments of 10 marks each for both the papers/groups. 5 marks are allotted for evaluation of assignment and 5 marks are allotted for students' performances during the viva-voce based on the submitted assignments.

(ii) *Semester End Examination*: The Semester Examination will be held at the end of the Semester. Semester End Examination Marks is 80 per subject.

7. **Practical Component**: 305C (Information Technology & its Application in Business) and 902C (Computer Applications in Business) are practical related subjects. Out of 100 marks 80 marks relate to Semester End Practical Examination and 20 marks relate to Assignment. The Paper 1001C comprises of two subjects namely Research Methodology and Statistical Software for Research. The 2<sup>nd</sup> component namely Statistical Software for Research is Practical Component carrying 50 marks. Out of 50 marks 40 marks relate to Semester End Practical Examination and 10 marks relate to Assignment.

8. **Dissertation and Viva-Voce**: Paper 605C (6<sup>th</sup> Semester) and Paper 1002C (10<sup>th</sup> Semester) are Dissertation and Viva-Voce. The students will submit a dissertation on a title/topic approved by the department. The student will select a title/topic on any issues covered in the syllabus or related areas and submit the same for approval to the department. The respective department will reject / modify / accept the same with the name of a teacher as Supervisor to monitor the work. The details are explained in relevant portion of syllabus.

9. **Question Structure**:

Short Type Questions (10 Questions of 2 Marks each) = 20 Marks

Long Type Questions (4 Questions of (10+5) 15 Marks each) = 60 Marks

Total = 80 Marks

- a) 10 questions of 2 mark each covering the entire syllabus.
- b) 2 alternate questions of 15 marks comprising of 10 marks + 5 marks from each unit. Students will choose and answer 1 question from each Unit, thus total 4 questions from 4 Units out of Total 8 questions (2 from each Unit).
- c) There will be separate question setters/ scripts pertaining to those papers having Group-A & Group-B.



**SYLLABUS of Integrated Masters' Degree (IMD) in Commerce**

**First Semester**  
**101C: Financial Accounting**

**Unit - I**

- (a) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information, Functions, advantages and limitations of accounting, Branches of Accounting. Bases of accounting: cash basis and accrual basis. Accounting Equation, Entity concept, Going concern concept, Dual aspect concept, Fund concept, periodicity concept, GAAP, Accounting Standard.
- (b) Measurement of business income: Net income, the accounting period, the continuity doctrine and matching concept, Objectives of measurement; Revenue recognition: Recognition of expenses; Depreciation: Definition, Nature, Accounting concept, Factors relating to the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method and relevant Indian Accounting Standards.

**Unit-II**

Preparation of Final Accounts (Profit Seeking and Non-Profit Seeking): Capital and revenue expenditures and receipts; Preparation of financial statements of both profit seeking (Proprietorship only) and non-profit seeking organisation.

**Unit-III**

- (a) Accounting for Consignment and Joint Venture: Accounting for Consignment: Consignor and Consignee. Accounting for Joint Venture: where separate set of books maintained, where separate set of books not maintained and memorandum joint venture account.
- (b) Accounting for Inland Branches: Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept, accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

**Unit-IV**

Accounting for the Reconstitution of the Partnership Firm: Admission, Retirement, Insolvency of Partner, Death and Dissolution.

**Suggested Readings:**

1. Anthony, R. N., & David Hawkins, Kenneth A.: *Merchant, Accounting: Text and Cases*. McGraw-Hill Education: New Delhi.
2. Shukla, M.C., Grewal, T.S. & Gupta, S.C.: *Advanced Accounts Vol.-I*. S. Chand & Co.: New Delhi.
3. Maheshwari, S. N., Maheshwari, S. K.: *Financial Accounting*, Vikas Publishing House: New Delhi.
4. Sehgal, D.: *Financial Accounting*, Vikas Publishing House: New Delhi.
5. Goyal, B. K. & Tiwari, H. N.: *Financial Accounting*, International Book House: New Delhi.
6. Tulsian, P.C.: *Financial Accounting*, Pearson Education: New Delhi.
7. Hanif, M., & Mukherjee, A.: *Financial Accounting*, McGraw-Hill Publishing Co.: New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

## **102C: Principles of Management**

### Unit-I

- (a) Concept, objective, importance, Managerial Functions—An overview;
- (b) Evolution of the Management Thought, Classical Approach: F.W. Taylor, Henry Fayol, Neo-Classical and Human Relations Approaches: Elton Mayo, Merry Parker Follet. Hawthorne Experiments, Behavioral Approach, Systems Approach, Contingency Approach: Lawrence & Lorsch, MBO: Peter F. Drucker, 'Fortune at the Bottom of the Pyramid': C.K. Prahalad.

### Unit-II

The Process of Management Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Formal and Informal Structure; Principles of Organising Departmentation: – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Dynamics of group behaviour.

### Unit-III

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.  
Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory, McGregor theory.

### Unit-IV

Communication: Process and Barriers. Coordination: Concept, Features, Significance, Principles, Technique.  
Control: Concept and Process. Principles of Effective Control, Major Techniques of control  
Emerging issues in management.

**Suggested Readings:**

1. Koontz, Harold, & Weihrich, Heinz: *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education: New Delhi.
2. Robbins, Stephen P. & Agrawal, Madhushree Nanda: *Fundamentals of Management - Essential Concepts and Applications*, Pearson: New Delhi.
3. Peter F. Drucker: *Practice of Management*, Mercury Books, London.
4. Prasad, L.M, *Principles of Management*, S. Chand & Sons: New Delhi.
5. Tripathi, P.C.: *Principles of Management*, McGraw Hill Publishing: New Delhi.

## **103C: Business Regulatory Framework**

### Unit-I

The Indian Contract Act, 1872: (a) Contract – meaning, characteristics and kinds (b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. (c) Void agreements (d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. (e) Contingent contracts (f) Quasi - contracts

### Unit-II

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by a non-owner Performance of contract of sale; Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

The Limited Liability Partnership Act, 2008: a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) Incorporation Document d) Incorporation by Registration e) Types Partners and their Relationship

### Unit-III

(a) Definition and Characteristics of a company; types of companies including one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position.

(b) Memorandum of association (MOA), Articles of association (AOA), Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, global depository receipts (GDR); book-building; issue, allotment and forfeiture of

share, transmission of shares, buyback and provisions regarding buyback of shares; issue of bonus shares.

#### Unit-IV

Provisions as per Companies Act 2013 relating to the: Payment of Dividend; Insider trading and Whistle Blower; Winding Up: Concept and modes of Winding Up.

#### **Suggested Readings:**

1. Kuchhal, M.C., & Kuchhal, V.: *Business Law*, Vikas Publishing House: New Delhi.
2. Singh, Harpal: *Indian Company Law*, Galgotia Publishing House: Delhi.
3. *Companies Act and Corporate Laws*, Bharat Law House Pvt. Ltd, New Delhi.
4. Sharma, J.P.: *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd.: New Delhi.
5. Ramaiya: *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth: Mumba.
6. Kapoor, G. K., & Dhamija, S.: *Company Law*, Bharat Law House: New Delhi.

## **104C: Micro Economics**

#### Unit- I

Introduction: Demand and Supply: Determinants of demand, movements along a demand curve vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; -Market equilibrium and price determination. Elasticity of demand and supply. Application of demand and supply.

#### Unit -II

Consumer Behaviour : Cardinal and Ordinal approaches, Consumer's preferences; Indifference curve and Indifference Maps; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Revealed Preference Theory, Criticisms of the law of demand.

#### Unit- III

Production and Cost of Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economies and Diseconomies of scale. Costs: Costs in the short run. Costs in the long run, Relation between the Short run and Long Run Cost Curves; Profit maximization and cost minimization; Equilibrium of the firm, Technological Change: the very long run.

Unit- IV

Market Structure: Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocative efficiency under perfect competition. Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Monopoly Power, Allocation inefficiency and dead-weight loss monopoly; Price discrimination. Concept and basic characteristics of Monopolistic Competition and Oligopoly markets

**Suggested Readings:**

1. Ahuja, H. L.: *Business Economics*, S. Chand & Co.: New Delhi.
2. Deepashree, *Business Economics*, Ane Books Pvt. Ltd.: New Delhi.
3. Varian, H.R., *Intermediate Microeconomics: A Modern Approach*, Affiliated East West Press: New Delhi.
4. Sachdeva, A.: *Micro Economics*, Kusum Lata Publishers: New Delhi.
5. Shorkhel, Joydeeb: *Managerial Economics*, Book Syndicate: Kolkata.
6. Pindyck and Rubinfeld: *Microeconomics*, Pearson India.

**105FC: Foundation Course 1  
Environmental Studies**

Unit- I

**Introduction to Environmental Studies and Natural Resources (Renewable and Non-renewable Resources)** • Multidisciplinary nature of environmental studies; • Scope and importance; Concept of sustainability and sustainable development. • Land resources and land use change; Land degradation, soil erosion and desertification. • Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. • Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). • Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit –II

**Ecosystems and Biodiversity and Conservation** • What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems : a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) • Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots • India as a mega--biodiversity nation; Endangered and endemic species of India • Threats to biodiversity: Habitat loss, poaching of wildlife, man--wildlife conflicts, biological invasions; Conservation of biodiversity : In--situ and Ex--situ conservation of biodiversity. • Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

#### Unit- III

**Environmental Pollution and Environmental Policies & Practices** • Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution • Nuclear hazards and human health risks • Solid waste management: Control measures of urban and industrial waste. • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture • Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). • Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

#### Unit-IV

**Human Communities and the Environment** • Human population growth: Impacts on environment, human health and welfare. • Resettlement and rehabilitation of project affected persons; case studies. • Disaster management : floods, earthquake, cyclones and landslides. • Environmental movements :Chipko, Silent valley, Bishnois of Rajasthan. • Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. • Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

**Suggested Readings:**

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36--37.
7. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29--64). Zed Books.
8. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
14. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent
18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
19. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.
20. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

## **Second Semester 201C: Cost Accounting**

### Unit- I

Introduction: Cost-definition, objectives and significance of cost accounting, Cost accounting vs. financial accounting, Methods of costing, Cost Centre and Cost Unit, classification of cost, preparation of cost sheet-estimation and Quotation. Installation of Cost Accounting.

Materials: Concepts-direct and indirect materials, material controls-need and advantages, pricing issue of materials, Fixing of stock levels, EOQ.

### Unit- II

Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover, Causes of labour turnover, Calculation of Labour Turnover. Payment of wages, Differential piece rate system, Incentives-Halsey, Rowan. Idle time concepts, causes, Treatment of Idle time, Labour Turnover-Concepts, r and fringe benefits.

Overhead; Concepts, classifications, allocation, apportionment (primary and secondary distribution), absorption of overheads-different methods.

### Unit- III

Cost Methods - Contract costing, Preparation of contract Ledgers-determination of profit on complete and incomplete contract, treatment in the Balance Sheet.

Process Costing: preparation of process accounts (including equivalent production-FIFO, Average method)- treatment of normal and abnormal loss, joint product and by product.

### Unit- IV

Marginal Costing: Concept of Marginal Costs and Marginal Costing: Assumptions of Marginal Costing; Marginal Costing vs Absorption Costing; Advantages and Limitations of Marginal Costing; Break Even Analysis: Break-Even Point, Margin of safety, Angle of Incidence

Standard Costing: Concepts, setting up of standards, variance analysis relating to materials and labour cost.



**Suggested Readings:**

1. Banerjee, B.: *Cost Accounting*, Prentice-Hall Publications: New Delhi.
2. Lal, Jawahar & Srivastava, Seema: *Cost Accounting*, McGraw-Hill Publications: New Delhi.
3. Khan, M. Y., & Jain, P.K.: *Management Accounting*, McGraw-Hill Publications: New Delhi.
4. Thakur, K. S.: *Cost Accounting*, Excel Books: New Delhi.
5. Bhattacharyya, Ashish K., *Cost Accounting for Business Managers*, Elsevier: New Delhi.

## **202C: Business Statistics**

### Unit-I

Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data, Measures of Central Tendency: i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles).

### Unit-II

Measures of Dispersion (Variation): absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation, variance; Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis.

### Unit-III

Simple Correlation and Regression Analysis: (a) Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required), Rank Correlation. (b) Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Standard Error of Estimate and its use in interpreting the results.

### Unit-IV

Time-based Data: Index Numbers and Time Series Analysis:

Meaning and uses of Index numbers; Construction of Index numbers: Aggregative and average of relatives – simple and weighted, Construction of Consumer Price Indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**Suggested Readings:**

1. Levin, Richard, & Rubin, Devid: *Statistics for Management*, Pearson Education: New Delhi.
2. Gupta, S.P., & Agarwal, Archana: *Business Statistics*, Sultan Chand and Sons: New Delhi.
3. Gupta, S.C.: *Fundamentals of Statistics*. Himalaya Publishing House: New Delhi.
4. Dey, S. N., *Business Mathematics and Statistics*, Rabindra Library: Kolkata.
5. Das, N. G, *Statistical Methods*, McGraw Hill Publications: New Delhi.

## **203C: Entrepreneurship**

### Unit- I

Meaning, elements, nature, determinants, scope and importance of entrepreneurship; Entrepreneurship as a career- characteristics, qualification and function of entrepreneur; Entrepreneurship and creative response to the society' problems and at work; Entrepreneurial Challenges; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Types of Business Entities: Micro, Small and Medium Enterprises; Concept of business groups and role of business houses and family business in India; Values, business philosophy and behavioural orientations of important family business in India; Managerial roles and functions in a small business; Entrepreneur as the manager of his business

### Unit-II

Legal provisions relating to Innovations- Patents- Trademarks and Copyrights.

### Unit-III

Promotion of a venture: Opportunity Analysis, External Environment Analysis, Economic, Social and Technical factors. Legal requirements of establishing New Venture

Financing of New Venture: Method of financing- Equity financing, Debt financing, Venture Capital and Government Grants.

### Unit-IV

Business Plan Preparations: Sources of business ideas and tests of feasibility; Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report.

**Suggested Readings:**

1. Panda, Shiba Charan. *Entrepreneurship Development*. Anmol Publications: New Delhi.
2. Bhide, Amar V.: *The Origin and Evolution of New Businesses*. Oxford University Press: New York.
3. Kuratko and Rao: *Entrepreneurship: A South Asian Perspective*, Cengage Learning: New Delhi.
4. Kumar, Vashant: *Entrepreneurship Development*, Himalaya Publishing House: New Delhi.

## **204C: Macro Economics**

### Unit – I

Introduction Concepts and variables of macroeconomics; income, expenditure and the value. National Income & Static Macro Economic Models Different Components of National Income & Its Interpretation; Methods & Problems of Computing National Income in an Economy; Concept of Circular Flow Model of Income; National Income & Economic Welfare; Analysis of One Sector Simple Keynesian Model (SKM) in an Open Economy; Investment Multiplier; Interpretation of Say's Law of Markets; Classical Theory of income distribution, Money Illusion.

### Unit-II

Consumption & Investment Analysis - Concept of Consumption Function; Aggregate Consumption (Concepts & Determinants); Relationship: MPC & MPS, APC & APS; four consumption hypothesis; Investment (Autonomous & Induced) and its Determinants, Derivation and Determinants of MEC; Acceleration Principle: Concept, Working & Leakage.

### Unit-III

Money & Banking Sector Fisherian Quantity Theory of Money & its Criticism, Meaning and Functions of Commercial Banks; The Process of Credit Creation and its Limitations; Functions of a Central Bank; Quantitative and Qualitative Methods of Credit Control, Monetary Policy: Objectives, Indicators and Instruments of Monetary Control.

#### Unit-IV

Trade Cycles, inflation & Deflation Meaning and Characteristics of Trade Cycles; Theories of Trade Cycle: Hawtrey & Keynes; Measures to Control Trade Cycles; Inflation: Meaning, Causes and Anti-Inflationary Measures; Deflation: Meaning & Causes; Concept, Causes & Remedial measures of Inflationary Gap, concept of Phillips Curve & Its Significance; Depression and Stagflation.

#### **Suggested Readings:**

1. Ackley G: *Macroeconomic Theory*, Surjeet Publication: New Delhi.  
Lipsey & Chrystal: *Principles of Economics*, Oxford University Press: New Delhi.
2. Ahuja, H.L.: *Advanced Economic Theory*, S. Chand & Company Ltd.: New Delhi.
3. Jhingan, M. L.: *Macro Economic Theory*, Vrinda Publications Pvt. Ltd.: New Delhi.
4. Sarkhel, Joydeb: *Macroeconomic Theory*, Book Syndicate Pvt. Ltd.: New Delhi.
5. Mukherjee, Sampat: *Analytical Macroeconomics*, New Central book Agency (P) Ltd.: Kolkata.

## **205FC: Foundation Course 2**

### **English Communication**

#### Unit-I

Communication - its different types and modes. Verbal and non-verbal communication; personal, social and business communication. Interpersonal, intra-personal and group communication. Barriers of communication.

#### Unit-II

Speaking Skills – Monologue and Situational Dialogue; Group Discussion; Interview- its types; Effective Communication; Public Speaking Skills.

#### Unit-III

Reading Comprehension- Close Reading; Comprehension; Summary and Paraphrasing; Analysis and Interpretation.

#### Unit-IV

Writing Skills – Basic tools for writing skill: Vocabulary, use of determiners and prepositions, Construction (Types) of Sentences and conversion of the same, Question Tag; Report writing its different types; Making notes; Letter Writing.

**Suggested Readings:**

1. Verbal and Non-verbal communication, Aman Publications, English, ISBN: 8182040604
2. Fluency in English - Part II, Oxford University Press, 2006.
3. Business English, Pearson, 2008. 4. Language, Literature and Creativity- Orient Blackswan, 2013.

**Third Semester**  
**301C: Income Tax Law & Practices**

Unit- I

Introduction Basic concepts: Income, Agricultural Income, Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income, Maximum Marginal Rate of Tax; Permanent Account Number (PAN), Temporary Index Number (TIN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit-II

Computation of income under different heads: - Salaries - Income from house property.

Unit-III

Computation of income under different heads: - Profits and gains of business or profession - Capital gains, Income from other sources.

Unit- IV

Computation of Total Income and Tax Liability: - Income of other persons included in Assessee's Total Income; Deductions from gross total income; Rebates and reliefs; Computation of Tax liability of an individual and a firm; Aggregation of income and set-off and carry forward of losses; Filing of returns of Income & tax deducted at source (TDS); Provision & Procedures of Compulsory filing of returns for specified assesses.

**Suggested readings:**

1. Singhania, Vinod K., & Singhania, M.: *Students' Guide to Income Tax*, Taxmann Publications Pvt. Ltd.: New Delhi.
2. Ahuja, Girish & Gupta, Ravi: *Systematic Approach to Income Tax*, Bharat Law House: Delhi.
3. Roy, S.K., *Income Tax Law & Practice*, Rabindra Library: Kolkata.
4. Pagare, Dinkar. *Law and Practice of Income Tax*. Sultan Chand and Sons: New Delhi.
5. Lal, B.B.: *Income Tax Law and Practice*. Konark Publications: New Delhi.

## **302C: Business Mathematics**

### **Unit-I**

(a) Types of annuities, present value and amount of annuity, Valuation of simple loans and debenture, problems relating to sinking funds.

(b) Permutations and Combinations

Permutations: – Definition, Factorial notation; Theorems on permutation, permutations with repetitions; Restricted permutations.

Combinations – Definition; Theorems on combination; Basic identities; restricted combinations.

### **Unit-II**

(a) Set Theory:- Definition of Set ; Presentation of Sets; Different types of Sets- Null Set , Finite and Infinite Sets , Universal Set , Subset , Power Set etc.; Set operations ; Laws of algebra of Sets .

(b) Function: Definition of functions, different types of function (linear, quadratic, polynomial, exponential and logarithmic), even and odd function, graphical representation of functions. Elementary ideas of limit and continuity through the use of simple functions.

### **Unit-III**

(a) Matrices: Definition of Matrices, Types of Matrices, Adjoining of Matrices, Elementary Row and Column operations, Inverse Matrices, Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.

(b) Determinants: Properties of Determinants, Calculation of value of Determinants up to third order including application in Business.

#### Unit-IV

Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

#### **Suggested Readings:**

1. Vohra, N. D.: *Business Mathematics and Statistics*, McGraw Hill Education: New Delhi.
2. Sharma, J. K.: *Business Mathematics*, Ane Books Pvt. Ltd.: New Delhi.
3. Singh, J. K.: *Business Mathematics*, Himalaya Publishing House: New Delhi.
4. Nag, N. K.: *Business Mathematics*, New Central Book Agency: Kolkata.
5. Dey, S.N.: *Business Mathematics and Statistics*, Rabindra Library: Kolkata.

### **303C: Business Ethics and Governance**

#### Unit-I

Business Ethics: Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management.

#### Unit-II

Personal Ethics: Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

Ethics in Management: Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

#### Unit-III

Conceptual Framework of Corporate Governance :Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism.

#### Unit-IV

Major Corporate Governance Failures : BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, and Kingfisher Airlines; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.

#### **Suggested Readings:**

1. Murthy CSV: *Business Ethics and Corporate Governance*, Himalaya Publishing House: New Delhi.
2. Dutta, Bholanath & Podder, S. K.: *Corporation Governance*, VBH.
3. Readdy, N. K.: *Business Ethics and Corporate Governance*, Himalaya Publishing House: New Delhi.

### **304C: Principles of Banking**

#### Unit-I

Origin of banking: definition, Types of deposits, Origin and growth of commercial banks in India. India's Approach to banking Sector Reforms, International security standards in banking, Global Financial Crisis and India's banking Sector.

#### Unit-II

Reserve Bank of India, function and credit control policy of Reserve Bank of India, Financial Sector Reforms and Areas of Concern. Technological Channels for the Delivery of Financial Services.

#### Unit-III

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advance against various securities. Securitisation of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL) Basel I, Basel II, Migration to Basel II Norms, Balance Sheet of a Bank; special items, off balance sheet items.



Unit-IV

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

**Suggested Readings:**

1. Agarwal, O.P.: *Banking and Insurance*, Himalya Publishing House: New Delhi.
2. Suneja, H.R.: *Practical and Law of Banking*, Himalya Publishing House: New Delhi.
3. Kumar, Vashant: *Banking Management*, Himalya Publishing House: New Delhi.
4. Saxena, G.S: *Legal Aspects of Banking Operations*, Sultan Chand and Sons: New Delhi.
5. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons: New Delhi.

**305C: Information Technology and Its Application in Business  
(Practical)**

Unit- I

Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types, wireless Networking; Operating System- Introduction to Operating Systems, An overview of various Computer & Mobile OS & Application (UN IX / Linux, DOS, Windows, Android, windows mobile, iOS Like), Features of latest Windows Operating Systems & its Management & Networking (Installation, backup, security, User control), Usage of payment gateways.

Word: Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending E-mail from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in MS-Word - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creating bibliography, manage sources and citations, review documents.

## Unit-II

Excel: Creating a work book, Rearranging Worksheet, Organizing Charts and graphs, Ranges and Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Instalments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.

PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Graphs, Adding the Transitions to the Slide Show - Special effects in detail, - Setting Slide timings.

## Unit- III

Electronic Spreadsheet: Numerical Data Representation using formatting features for cell, Font, Column, Row, Work Sheet. Functions-Mathematical, Logical, Financial. Graphs-Line, Bar, Area, Pie etc. Linking data using Cell References. Sheet Reference. Goal Seek and Scenario.

## Unit-IV

Computerised Accounting: Tally Fact – Preliminary Concepts with Practical Application, Distinguish between computerized and manual accounting, steps in Tally ERP for the preparation of financial statements, essentials in company creation, open types of ledger accounts in Tally Software, recording day to day entries in Tally, creating stock units, stock groups, stock categories, stock item in Tally, working with payroll in Tally,

### **Suggested Readings:**

1. Turban, Rainer and Potter: *Introduction to Information Technology*, Wiley: New Delhi.
2. ITLESL: *Introduction to Information Technology*, Pearson: New Delhi.
3. Sinha & Sinha, *Fundamentals of Computers*, BPB Publication: New Delhi.
4. Behl, Ramesh: *Information Technology for Management*, McGraw-Hill Publications: New Delhi.

5. Leon, A. & Leon, M.: *Fundamentals of Information Technology*. Leon, Vikas (4) Software manuals.
6. Basandra, Suresh K.: *Management Information System*, Wheeler Publication: New Delhi.

## **Fourth Semester**

### **401C: Corporate Accounting**

#### Unit-I

Accounting for Share Capital & Debentures; Issue, forfeiture and reissue of forfeited shares- Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration; Disposal of company profits.

#### Unit-II

Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings).

Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. (Simple problem only).

#### Unit-III

Valuation of Goodwill and Valuation of Shares: Concepts and calculation (simple problem only).

#### Unit-IV

Accounts of Holding Companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). (Simple problem only).

#### **Suggested Readings:**

1. Monga, J. R.: *Fundamentals of Corporate Accounting*, Mayur Paper Backs: New Delhi.
2. Shukla, M.C., Grewal, T.S., & Gupta, S.C.: *Advanced Accounts*, S. Chand & Co.: New Delhi.
3. Goyal, B. K.: *Fundamentals of Corporate Accounting*, International Book House: New Delhi.
4. Tulsian, P. C., Tulsian, B.: *Corporate Accounting*, S. Chand & Sons: New Delhi
5. Mukherje, A. & Hanif, M.: *Corporate Accounting*, McGraw Hill Education: New Delhi.

## **402C: Auditing: Theory and Practices**

### Unit-I

Introduction Meaning, Objectives, Basic Principles and Techniques; Classification of Audit - Objective wise (Internal and Independent Financial audit), Periodicity wise (Periodical, Continuous, Interim, Final, Limited Review) Technique wise (Balance sheet, Standard, Systems, EDP), Coverage wise (Complete, Partial), Organization structure wise (Statutory, Non-statutory), Audit Planning and Programme, Documentation and Audit Evidence. Internal Control, Internal Check and Internal Audit – Meaning, Objectives, Principles, importance and limitations and Auditor’s duties in relation to internal check of cash, inventory, stores etc. for large organisations.

### Unit-II

Vouching and Verification Vouching – Meaning, objectives, importance and factors, vouching of cash book, sales, receipts from debtors, preliminary and travelling expenses. Verification and valuation of Assets & Liabilities – Meaning, objectives, importance and Auditor’s duties in regard to verification and valuation of tangible, intangible assets and tangible liabilities.

### Unit-III

Audit of Limited Companies: Qualification, Disqualification, Appointment, Removal, Remuneration of company Auditors. Audit Ceiling-Status, Power, rights, Duties and Liabilities of company Auditors under the Companies Act 2013, Auditor’s Report & Certificate – Contents and Types. Maintenance of Books of Account –Related Party Disclosures- Segment Reporting. Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor’s Responsibility). Representations by Management-Contents of Annual Report (A Brief Idea).

### Unit- IV

Special Areas of Audit and Recent Trends: Special Areas of Audit: Cost audit, Management audit, Performance audit, Tax audit, Social audit and Environment audit; Recent Trends in Auditing;

#### **Suggested Readings:**

1. Kumar, Ravinder & Sharma, Virender. *Auditing Principles and Practice*, PHI Learning: New Delhi.
2. Jha, Aruna: *Auditing*, Taxmann Publication: New Delhi.

3. Basu, B.K., *An Insight to Auditing*, Book Syndicate Publications: Kolkata.
4. Gupta, Kamal: *Auditing*, McGraw Hill Publishing Co.: New Delhi.
5. Institute of Chartered Accountants of India, *Auditing and Assurance Standards*, ICAI, New Delhi.

## **403C: Indian Financial System and Financial Services**

### 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. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.

### Unit-II

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). Regional Rural Banks. Urban Cooperative Banks, Rural Cooperative Credit Institutions, Pension Fund Regulatory and Development Authority.

### Unit-III

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; corporate debt market; slow growth of corporate debt market; Development of corporate bond market abroad. Indian equity market: primary and secondary markets; Role of stock exchanges in India.

### Unit-IV

Financial Services: Meaning & Definition – Features – Importance. Merchant Banking –function and roles, pre and post issue management, underwriting, Regulatory framework relating to merchant banking in India. Credit Rating: concept and types. Investors' Protection –function and Role and function of SEBI.

**Suggested Readings:**

1. Bhole, L.M.: *Financial Markets and Institutions*. McGraw Hill Publishing Company: New Delhi.
2. Khan, M.Y.: *Indian Financial System-Theory and Practice*. Vikas Publishing House: New Delhi.
3. Singh, J.K.: *Venture Capital Financing in India*. Dhanpat Rai and Company: New Delhi.

## **404C: Principles of Insurance**

### Unit-I

Purpose and need of insurance, insurance as a social security tool - insurance and economic development - Principles of insurance -various kinds of insurance - life, marine, fire, medical, general insurance - features.

### Unit-II

Basic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution.

### Unit-III

Aspects of insurance contract, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999. Bancassurance.

### Unit-IV

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs. life insurance – Insurance business in India.

**Suggested Readings:**

1. Gupta, P.K.: *Insurance and Risk Management*, Himalaya Publishing House: New Delhi.
2. Periasamy, P.: *Principles and Practice of Insurance*, Himalaya Publishing House: New Delhi.
3. Singh, I., Katyal, R., & Arora, S.: *Insurance Principles and Practices*, Kalyani Publishers: Chennai.
4. Arthur, C. & William Jr.C: *Risk Management and Insurance*, McGraw Hill: New Delhi.

## **405C: E-Commerce**

### Unit-I

Introduction: Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.

### Unit- II

Planning Online-Business: Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. E –commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.

### Unit-III

Technology for Online-Business: Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.

### Unit-IV

Operations of E Commerce: Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems. Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences,

### **Suggested Readings:**

1. Agarwala, K. N., Lal, A., & Agarwala, D.: *Business on the Net: An Introduction to the Whats and Hows of E -Commerce*, Macmillan India Ltd.: New Delhi.
2. Bajaj, Deobyani: *E-Commerce*, McGraw Hill: New Delhi.
3. Diwan, Prag & Sharma, S.: *Electronic Commerce -A Manager's Guide to E-Business*, Vanity Books International: New Delhi.
4. Gupta, S. & Gupta, G.: *E-Commerce*, Khanna Books: New Delhi.
5. Henry, C.: *E-Commerce, Fundamentals and Applications*, Wiley: New Delhi.

## **Fifth Semester**

### **501C: Management Accounting**

#### Unit-I

Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management.

#### Unit-II

Budgetary Control Budgeting and Budgetary Control: Concept of Budget, Budgeting and Budgetary Control, Objectives, Merits, and Limitations; Budget Administration, Functional Budgets, Fixed and Flexible Budgets, Zero Base Budgeting; Programme and Performance Budgeting.

#### Unit-III

Ratio Analysis Ratios based on Balance Sheet and Income Statement (Profit and Loss Account).

#### Unit-IV

Funds and Cash Flow Statements: Concepts of Funds, Preparation of Funds and Cash Flow Statements.

#### **Suggested readings:**

1. Singh, Surender: *Management Accounting*, Scholar Tech Press: New Delhi.
2. Goel, Rajiv: *Management Accounting*, International Book House: New Delhi.
3. Arora, M.N.: *Management Accounting*, Vikas Publishing House: New Delhi.
4. Maheshwari, S. N. & Mittal, S.N.: *Management Accounting*, Shree Mahavir Book Depot: New Delhi.
5. Khan, M.Y. & Jain, P.K.: *Management Accounting*, McGraw Hill Education: New Delhi.



## **502C: Financial Management**

### Unit-I

Introduction Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Investment Decisions The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

### Unit-II

Financing Decisions: Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure-Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of capital structure. Leverage and Capital Structure Theories:

### Unit-III

Dividend Decisions Theories for Relevance and irrelevance of dividend decision for corporate valuation; Gordon, Walter and MM Approach (Model, Assumptions and Criticism); Cash and stock dividends;

### Unit-IV

Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

### **Suggested Readings:**

1. Van Horne, J. C., & Dhamija, S.: *Financial Management and Policy*, Pearson Education: New Delhi.
2. Khan, M. Y. and Jain, P. K.: *Basic Financial Management*, McGraw Hill Education: New Delhi.
3. Chandra, Prasanna: *Fundamentals of Financial Management*, McGraw Hill Education: New Delhi.
4. Pandey, I. M.: *Financial Management*, Vikas Publications: New Delhi.
5. Banerjee, Bhabatosh: *Fundamentals of Financial Management*, PHI Learning: New Delhi.

## **503C: Marketing Management**

### Unit-I

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

### Unit-III

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

### Unit-IV

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. b. 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; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

### **Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. Pearson Education: New Delhi.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. McGraw Hill Education: New Delhi.
3. William D. Perreault, and McCarthy, E. Jerome.: *Basic Marketing*. Pearson Education: New Delhi.
4. Majaro, Simon: *The Essence of Marketing*. Pearson Education: New Delhi.
5. Rajendra Maheshwari: *Principles of Marketing*, International Book House: New Delhi.

## **504C: Secretarial Practice and Business Communication**

### **Unit-I**

Secretarial function: Definition and importance of secretary- Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Company secretary: Appointment; Duties and Responsibilities Company secretary.

Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting., fax-messages, email. Maintenance of appointment diary.

### **Unit-II**

Office Management: Introduction to office organization and management, Forms and Types of organization, Centralization and Decentralization, Objectives and Principles of Office Management, Functions of Office Manager, Qualities required for Office Manager. Duties of the office manager.

Meetings: definition-lawful and unlawful meeting-Notice, Agenda, quorum of the meetings-different kind of company meetings, minutes and resolutions, secretary's duty regarding different kind of company meetings.

### **Unit-III**

Business communication: Introduction Nature, Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Process of communication Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.

### **Unit-IV**

Business Correspondence : Essentials of business letter, letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume

### **Suggested Readings:**

1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, McGraw Hill Publishers: New Delhi.

2. Bovee, and Thill: *Business Communication Today*, Pearson Education: New Delhi.
3. Shirley Taylor, *Communication for Business*, Pearson Education: New Delhi.
4. Locker & Kaczmarek: *Business Communication: Building Critical Skills*, McGraw Hill Education: New Delhi.
5. Ghosh, P. K.: *Office Management*, Sultan Chand & Sons: New Delhi.

## **505C: Research Methodology**

### Unit-I

Introduction Meaning and Definition of Research - Characteristics of Research – Objectives of Research – Types of Research – Process and steps of Research.

### Unit-II

Process of Selection and formulation of Research problem Selection / Identification of the problem – Sources of research problems – Criteria of a good research problem – Principles of research problem – Hypothesis – Meaning – Sources of Hypothesis – Characteristics of good Hypothesis.

### Unit-III

Research Design Meaning of R/D – Types of R/D – Essential steps in preparation of R/D – Evaluation of the R/D – A Model Design.

### Unit-IV

Data Collection and analysis and interpretation of data. Main forms of Data Collection responses – Methods of data Collection – Analysis of data – Types of analysis – Statistical tools and analysis – Interpretation of data – Need and Importance – Technique of interpretation. Types of Report and Report writing.

### **Suggested Readings:**

1. Kothari, C. R. & Garg, G.: *Research Methodology Methods & Techniques*. New Age Publications: New Delhi.
2. Panneerselvam, R.: *Research Methodology*. PHI Pvt. Ltd.: New Delhi.
3. Kumar, R.: *Research Methodology*, Sage Publication: New Delhi.
4. Bell, J.: *Doing Your Research Project*. Open University Press: NY.
5. Flick, U.: *Introducing Research Methodology: A Beginner's Guide to Doing a Research Project*. Sage Publication: New Delhi.

## **Sixth Semester**

### **601C: Accounting Theory**

#### Unit-I

Introduction to Accounting Theory: Meaning, Definitions, Features, objectives, Need, Nature, Role, Recent trends in Accounting Theory. Environment and its impact on Accounting - economic and socio-economic, legal and statutory environment, Professional Environment, Technological Environment, LPG environment.

Structure of Accounting theory - elements of the structure – Objectives, accounting postulates, concepts, principles and techniques & Accounting Standards. Accounting postulate: Entity, Going concern, monetary unit and accounting period postulate. Concepts -the proprietary theory, entity theory, residual equity theory, enterprise theory and fund theory.

#### Unit-II

Accounting principles - meaning and nature of accounting principles; accounting principles v/s accounting polices; cost , realization , objectivity, Dual aspect, Matching and full disclosure principles. Modifying principles - materiality, consistency, conservatism, cost benefit, Timeliness, Industry practice and uniformity principles. Accounting Standards: Need, Meaning, objectives, Importance, International Accounting Standards, IFRS, and GAAP, All Accounting Standards, Problems only on As -2 (Inventory Valuation), AS -6 (Depreciation Accounting), AS – 10 (Accounting for fixed assets) AS -29 (Provisions, Contingent Liabilities & Assets).

#### Unit-III

Measurement of Accounting income: concept of revenue, gain cost, expenses, loss, revenue expenditure, capital expenditure, deferred revenue expenditure,- difference between accounting and economic concept of income-necessity and method of measuring Accounting income-importance of matching concept.

#### Unit-IV

Capital: Concept of economic and accounting capital-characteristics of capital- classification of accounting capital -relation between capital and income-reasons for differentiating between capital and income- maintenance of capital

Assets and liabilities: definition-classification, recognition- need for valuation – valuation of tangible and intangible assets- valuation of current assets.

Liabilities : definition-classification- characteristics - need for valuation and measurement.

Financial Statements: meaning – nature- importance-limitations

Profit and loss account: characteristics –objectives- forms of presentation

Balance sheet: meaning –different related views- forms of presentation-relation between Profit and loss account and Balance sheet-role of Financial Statements in exhibiting True and Fair view.

**Suggested Reading:**

1. Porwal, L. S.: *Accounting Theory*, McGraw Hill Publishers: New Delhi.
2. Lele & Jawaharlal: *Accounting Standards*, Sultan Chand & Sons: New Delhi
3. Elden S. Hendriksen: *Accounting Principles*, AITBS: New Delhi.
4. Robert N. Anthony & James Accounting Theory, Thomson Publications: Singapore.
5. Banerjee Debasish: *Accounting Theory and Management Accounting*, Dey Book Concern: Kolkata.

## **602C: Indirect Taxes: Law and Practice**

### Unit – I

Introduction History of Indian Indirect tax system. Goods and Service Tax-I: Concepts and general principles, Charge of goods and service tax and taxable goods and services,

### Unit-II

GST Acts: CGST Act, SGST features of CGST Act, SGST Act (Tripura), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

### Unit-III

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply.

Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit - Simple Problems on utilization of input tax credit.

#### Unit-IV

(a) Customs Law 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 (b) Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-Tax Deducted at Source/e-Tax Collected from Source

#### **Suggested Readings:**

1. Singhania Vinod K. & Singhania, M.: *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd.: New Delhi.
2. Datey, V.S.: *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd.: New Delhi.
3. Kumar, Sanjeev: *Systematic Approach to Indirect Taxes*, Taxmann Publications Pvt. Ltd.: New Delhi.
4. Garg, Kamal: *Understanding GST*, Barat's Publication: New Delhi.
5. Ahuja, Grish & Gupta, Ravi: *Indirect Taxes*, Flair Publication Pvt. Ltd.: New Delhi.
6. Gupta, N. K., & Bhatia, Sunnania: *Goods & Services Tax – Indian Journey*, Barat Publication: New Delhi.

## **603C: Human Resource Management**

#### Unit-I

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

### Unit-II

Acquisition of Human Resource Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

### Unit-III

Training and Development Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

### Unit-IV

Performance Appraisal: Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

#### **Suggested Readings:**

1. Gary Dessler: *A Framework for Human Resource Management*. Pearson Education: New Delhi.
2. Robert L. Mathis and John H. Jackson: *Human Resource Management*, Cengage Learning: New Delhi.
3. TN Chhabra: *Human Resource Management*, Dhanpat Rai & Co.: New Delhi.
4. Biswajeet Patttanayak: *Human Resource Management*: PHI Learning: New Delhi.
5. Neeru Kapoor: *Human Resource Management*: Taxmann Publication: New Delhi.

## **604C: Financial Analysis and Reporting**

### Unit-I

Basis of Financial Reporting: Purpose of financial reporting, users of financial reports, conceptual framework for financial statements. Accounting Standards in India & IFRS :Basic Framework



## Unit-II

Understanding Financial Statements: Structure of Financial Statements: Introduction, Statement of Financial Position (Balance Sheet), Statement of Earnings (Income Statement), and Statement of Cash Flows (Cash Flow Statement). Additional disclosure statements: Need for Additional Statements, Auditor's Report, Director's Report, Funds Flow Statement, Electronic Dissemination, and Corporate Governance.

## Unit-III

Components of Financial Statements: Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings.

## Unit-IV

Analysis & Interpretation of Financial Statements: Ratio Analysis – Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis), Financial Statement Variation by Type of Industry. Expanded Analysis: Financial Ratios used in Annual Reports, Management's use of Analysis, Graphing Financial Information.

### **Suggested Readings:**

1. Lal, Jawahar: *Corporate Financial Reporting: Theory & Practice*, Taxmann Publications: New Delhi.
2. Raiyani, J. R. & Lodha, G.: *IFRS and Indian Accounting Practices*, New Century Publications: New Delhi.
3. Singh, N. T. & Agarwal, P.: *Corporate Financial Reporting in India*, Raj Publishing: Jaipur.
4. Hennie, V. G.: *International Financial Reporting Standards: A practical guide*, Washington: World Bank.
6. Grewal, T. S.: *Introduction to Accounting*, S. Chand and Co.: New Delhi

## **605C: Dissertation and Viva-Voce**

Paper 605C (6<sup>th</sup> Semester) is Dissertation and Viva-Voce. The students will submit a dissertation on a title/topic approved by the Department. The student will select a title/topic on any issues covered in the syllabus or related areas and submit the same for approval to the Department. The respective Department will reject / modify / accept the same with the name of a teacher as Supervisor to monitor the work.

The discourse must be written and submitted following the structured academic format. The structure format (Purely Suggestive) may include in sequence: **1<sup>st</sup> Page:** i. Title of the Topic; ii. Details of Student (Name, Roll No., Registration No. etc.); iii. Abstract (around 100-150 words); iv. 3-5 Key Words; **2<sup>nd</sup> Page and onwards:** v. Introduction; vi. Need/Importance of the study; vii. Objective(s) of the study; viii Methodology of the study; ix. Analysis/Findings/Discussion; x. Conclusion/Suggestion/Recommendation, xi. Bibliography/References/Source Materials. The discourse should be around 6000-8000 words and submitted in A4 papers using 1.5 line spacing. The concerned Department may ask for soft copy of the discourse, if required. The Department may issue further guidelines from time to time in this regard.

## **Seventh Semester**

### **701C: Management Principles & Organisational Behaviour**

#### Unit-I

**Introduction:** History of management thought, Dynamic role of management, Management process and levels of Management. Different approaches to the study of Management and Challenges of Management.

**Planning-** Importance, elements, objective, process. Planning process- philosophy and principles; planning by objectives- emerging trends in planning.

**Decision Making-**Nature and Steps: The Rational Model, Decision-making styles, Decision-making criteria: aids to Decision-making: Management Information System.

#### Unit-II

**Motivation:** Process of motivation; Theories of motivation.

**Leadership:** Concept; Leadership styles; Theories of Leadership.

**Controlling-**Nature and importance, Relation of control with other Management Functions. Pre-requisites of control systems: requirements of an Adequate control system. Control techniques.

#### Unit-III

**Introduction:** Emergence of organizational behavior; Management and OB; Hawthorne studies and human relations school; Challenges and opportunities for organizational behavior.

**Individual Behavior:** Foundations of individual behavior; Perception; Personality; Attitude; Learning and Values; Motivation – theoretical and practical dimension.

#### Unit-IV

**Group Behavior:** Group dynamics; Cohesiveness and productivity; Group decision making;  
**Organization System & Processes:** Organization Structure – foundation and types; Organizational effectiveness and performance, Managing change.

Power and Politics; Managing organizational Conflict.

#### **Suggested Readings:**

1. Robbins, Stephan P., Judge, Timothy A. & Vohra, Niharika: *Organizational Behaviour*, Pearson Education: New Delhi.
2. Wehrich, Heinz and Harold Koontz: *Management: A Global Perspective*, Mc-Graw Hill: New Delhi.
3. Luthans, Fred: *Introduction to Management*, McGraw Hill: New Delhi.
4. Jerald Greenberg and Robert A Baron: *Behavior in Organizations*, PHI Publication: New Delhi.
5. Nelson, Quick and Khandelwal: *ORGB: An Innovative Approach to Learning and Teaching Organizational Behavior*, Cengage Learning Pvt. Ltd.: New Delhi.

## **702C: Managerial Economics**

#### Unit-I

**Demand Forecasting:** Introduction, Meaning of Forecasting, Level of Demand Forecasting, Criteria for Good Demand Forecasting, Methods or Techniques of Demand Forecasting, Survey Methods, Statistical Methods, Demand Forecasting for a New Product.

#### Unit-II

**Market:** Market forms – Concepts of Perfect Competition and Monopoly Markets, Monopolistic competition—Characteristics, Assumptions, Short run and long run equilibrium, Excess capacity. Oligopoly Market— Characteristics, Assumptions, Cournot, Kinked Demand Curve and Stackelberg models. Collusive and Non-Collusive oligopolistic behavior; Basics of Game Theory - Two-Person-Zero-Sum Game.

### Unit-III

**Factor Pricing:** Demand and supply of factors of production. Pricing objectives-pricing methods and approaches -Product line pricing -Differential pricing – Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and restrictive trade practices.

### Unit-IV

**Objectives of Firm:** Introduction, Profit Maximization Model, Cyert and March's Behavioural Theory, Marris' Growth Maximisation Model, Baumol's Theory of Sales Revenue Maximisation, Williamson's Managerial Discretionary Theory, Marris model.

#### **Suggested Readings:**

1. Peterson, *Managerial Economics*, Pearson Education: New Delhi.
2. Spencer, M.H.: *Managerial Economics: Text Problems and Short Cases*, Richard D. Irwin, Inc.: New York.
3. Mote and Paul: *Managerial Economics*, McGraw Hill Publications: New Delhi.
4. Dwivedi, D. N.: *Managerial Economics*, Vikas Publishing: New Delhi.

## **703C: Advanced Corporate Accounting**

### Unit-I

Accounting for issues and Redemption of Preference shares and Debentures, Valuation of goodwill and shares, Final accounts of companies.

Accounting issues relating to amalgamation, Absorption, Reconstruction and Liquidation of companies.

### Unit-II

Corporate Disclosures: Conceptual framework, objectives, disclosure requirements as per (a) Companies Act, 2013, (b) Listing agreement, (c) Relevant Accounting Standards, Voluntary Disclosures – Value Added Statement, Economic Value Added, Human Resource Accounting.

### Unit-III

Recent Developments and Specific Reporting- Corporate Social Accounting and Reporting, Environmental Accounting and Reporting and Corporate Governance Reporting.

Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries.

#### Unit-IV

Human Resource Reporting; Inflation Accounting. Developments in Financial Reporting: Social Responsibility Reporting; Environmental Accounting.

#### **Suggested Readings:**

1. Gupta, R. L: *Advanced Financial Accounting*, S. Chand & Co.: New Delhi.
2. Maheshwari, S. N.: *Advanced Accountancy* Vol. II, Vikas Publishing: New Delhi.
3. Mukherjee, A., & Hanif, M. : *Corporate Accounting*. McGraw Hill: New Delhi.
4. Shukla, M.C. and T.S. Grewal, *Advanced Accounting*, Sultan Chand & Co.: New Delhi.
5. Lal, Jawahar: *Corporate Financial Reporting: Theory, Practice & Cases*, Taxmann: New Delhi.
6. Rathore, S.: *International Accounting*, Prentice Hall of India: New Delhi.
7. *Compendium of Statements and Standards of Accounting*, The Institute of Chartered Accountants of India, New Delhi.

## **704C: International Business**

#### Unit-I

**Introduction:** Nature, scope and importance of International business; Modes of entry into international business; Management of international business operations – complexities and issues. Theoretical Foundations of International Trade: Reasons for international trade; theories of international trade; Gains from trade; foreign trade multiplier; Terms of trade.

#### Unit-II

**Instruments of Commercial Policy:** Tariffs, quotas and other measures and their effects; World trade and protectionism. Balance of Payment Account: Current and Capital Account components and accounting system; Balance of payment deficits and adjustment policies.

#### Unit-III

**International Business Environment:** Framework for analyzing international business environment; Domestic and foreign environments and their impact on international business decisions; World trading environment – Pattern and structure of world trade in goods and services; Counter trade. International Economic Institutions and Agreements: WTO, IMF, World

bank, UNCTAD, Agreement on Textiles and Clothing, GSP, GSTP and other international agreements and treaties; International commodity trading and agreements- India's involvement and consequences.

#### Unit-IV

**Regional Economic Integration:** Free trade area, customs union and common market; Theory of customs union; Trade creation and diversion effects; Regionalism vs. multilateralism; Structure and functioning of EC and NAFTA; Regional Economic Cooperation. Multinationals (MNCs) in International Business: Issue in investment, technology transfer, pricing and regulations; International collaborations and strategic alliances. Recent Developments and Issues in International Business.

#### **Suggested Readings:**

1. Danoes, John D. Radebaugh, Lee H., & Daniel P. Sullivan: *International Business Environment and Operations*, Prentice Hall: New Delhi.
2. Hill, Charles, W. L.: *International Business*, McGraw Hill Company: NY.
3. Ball, Donald, Wendall H. McCulloch: Miachel Geringer, Michael S. Minor and Jeanne M. McNett, *International Business: The Challenge of Global Competition*, McGraw Hill Co.: New Delhi.
4. Kumar, Raj. : *International Business Environment*, Excel Publications: New Delhi.
5. Subba Rao, P.: *International Business*, Himalaya Publishing House: New Delhi.

### **Eighth Semester**

## **801C: Advanced Marketing & Human Resource Management Group-A: Advanced Marketing**

#### Unit-I

**Marketing Research and MIS:** concept of Marketing Research, purpose, scope and role of Marketing Research, MR tasks classified based on the subject researched, MR process, MR in taking marketing decision, application of MR, data collection, major techniques of MR, Qualitative MR.

Role of Marketing Information and MR in achieving Marketing excellence, importance of Marketing Information, role and functions of MIS, forecasting demand and sales, methods used in sales forecasting, marketing intelligence system, data mining and warehousing.

## Unit-II

**Consumer Behaviour and Market Segmentation:** Grasping Consumer Behaviour, Integral to Practicing Value Philosophy of Marketing, decoding consumer behaviour, understanding consumer behaviour in a step-by-step way, consumer-specific factors influencing buying behaviour, psychological process underlying consumer behaviour, Neuromarketing and Brain Science open a new window to buyer-behaviour, buying motives, buying habits/shopping behaviour, stages the consumer goes through in buying decision, buying behaviour has a linkage to buying situations, participants in buying decisions and their roles, buying behaviour of business buyers and features of business markets.

Market Segmentation-meaning, purpose, Markets can be segmented using several bases, segmenting with value orientation, segmentation methods using conventional bases, tasks involved in segmentation, choosing the target market, segmentation of business buyers, market targeting, an integral part of Marketing Strategy.

### **Suggested Readings:**

1. Kotler, Philip and Keller, Kevin, (2016), *Marketing Management*, Pearson: New Delhi.
2. Kotler, Philip and Gary Armstrong (2018), *Principles of Marketing*, Pearson: New Delhi.
3. Baines, A., Fill, C., Page, K., & Sinha, P.: *Marketing*, Oxford University Press: New Delhi.
4. Saxena, Rajan. *Marketing Management*, McGraw Hill: New Delhi.
5. Ramaswamy V. S., & Namakumari S. : *Marketing Management*, McGraw Hill: New Delhi.

## **Group-B: Human Resource Management**

### Unit-III

**Team Work and Conflict Management:** team work concepts, groups and teams, team types, team work effectiveness, team life cycle, group thinking, conflicts and its effects, conflict solving strategies, task conflict and socio emotional conflict

**Human Resource Planning:** nature, importance, factors affecting, planning process, requisites for successful human resource planning, barriers to human resource planning.

**Analysis of Work, Designing Jobs and Job Evaluation:** nature of job analysis, competitive advantage, process of job analysis, methods of collecting job data, job analysis and Total Quality

Management (TQM), strategic human resource management, requisites for job analysis, competency-based job analysis, job design-significance, factors affecting, contemporary issues in job design, job evaluation-concept, process, methods.

#### Unit-IV

**Training and Development, Career Management and Talent management:** orientation programme, requisites of an effective programme, evaluation of orientation programme, problems of orientation, typical orientation programme, nature of training and development, Inputs in training and development, process of training, Government initiatives.

**Recruiting Talent:** concept, nature, purpose and importance, factors governing recruitment, recruitment process, evaluation and control, philosophies of recruitment.

**Selecting Right Talent:** concept, nature of selection, source of competitive advantage, organisation for selection, selection process, barriers to effective selection, evaluation of selection process, making selection effective.

#### **Suggested Readings:**

1. Gomez-Mejia, Balkin and Cardy, *Managing Human Resources*, PHI Learning Pvt. Ltd.: New Delhi.
2. Monappa Arun, Saiyadam Mirza, *Personnel Management*, McGraw Hill.: New Delhi.
3. Michael, V.P.: *Human Resource Management*, Himalaya Publishing House: New Delhi.
4. Pattanayak Biswajeet, *Human Resource Management*, PHI Learning Pvt. Ltd.: New Delhi.
5. Gupta, C.B.: *Human Resource Management*, Sultan Chand and Sons: New Delhi.

## **802C: Statistics for Business and Operations Research**

#### Unit-I

**Theory of Probability and Probability Distributions:** Approaches to calculation of probability. Marginal, joint and conditional probabilities; Probability rules; Bayes' theorem; Expected value and standard deviation of a probability distribution; Standard probability distributions - Binomial, Poisson, and Normal.



**Sampling Distributions and Estimation:** Sampling concepts; Types of sampling techniques; Sampling distribution of means and proportions; Central Limit Theorem. Point and interval estimation; Properties of a good estimator; Confidence intervals for means; Confidence intervals for proportions; Sample size determination.

**Hypothesis Testing:** Steps of hypothesis testing. One and two-tailed tests. Type I and type II Errors; Power of a test; Calculation and use of  $p$ -value. *One Sample Tests:* Means and proportions. *Two-sample Tests:* Tests for difference between means – Independent samples; Small samples; Dependent samples; Testing of difference between proportions.

#### Unit-II

**Analysis of Variance and Non-Parametric Tests:** F-test of equality of variances; One-factor ANOVA; Chi-square test for Independence and for Goodness-of-fit. Sign test, One-sample runs test.

**Correlation and Regression Analysis:** Simple and partial correlation analysis; Rank correlation; Simple and multiple linear regression analysis.

#### Unit-III

Linear Programming Problem Formulation, Graphical Solution, Simplex Algorithm, Duality Solution of Primal Problem via Dual.

Transportation Problem-Formulations, Solution; its relation with LPP.

Assignment Problem- Formulations, Solution of assignment problem using Hungarian Method.

#### Unit-IV

Theory of Games- Formulations, Solution of TPZS game, Concept of Non-Constant Sum game; Network analysis: Critical Path Method (CPM); Project Evaluation and Review Technique (PERT); Concept of Shortest Path problem. Simulation Technique- Concept, Different Steps, Congruential Method of Random number Generation; Monte-Carlo Simulation Technique.

#### **Suggested Readings:**

1. Gupta, P. K and Hira, D. S.: *Problems in Operations Research*, S. Chand & Co.: New Delhi.
2. Kapoor, V. K.: *Operations Research*, New Delhi: Sultan Chand & Sons: New Delhi.
3. Kasana, H., & Kumar, K D.: *Introduction to Operations Research: Theory and Applications*, Springer: NY.
4. Natarajan, M., Balasubramani, P. & Tamilsari, A.: *Operations Research*, Pearson: New Delhi.
5. Sharma, J. K.: *Operations Research: Theory and Methods*, Macmillan: New Delhi.

## **803C: Strategic Cost and Management Accounting**

### Unit-I

**Introduction:** Role of Strategic Cost and Management Accounting in a Globalized Competitive Environment, Cost Management as one of the Critical Success Factors of the Firm, Nexus between Strategic Management and Strategic Cost Management, Value Chain Approach for Cost Management.

**Tools of Strategic Cost Management:** Activity Based Costing System and Activity Based Cost Management. Target Costing, Life Cycle Costing, Quality Costing, JIT.

### Unit-II

**Performance Measurement:** Return on Investment, Residual Income, Different Value Added Concepts like Economic Value Added, Market Value Added, Cash Value Added etc., and Balanced Scorecard.

**Transfer Pricing:** Need, Principles, Different Methods and their Applicability.

### Unit-III

**Responsibility Accounting and Reporting Marginal Costing and Decision Making:** Concept of Marginal cost; Marginal Costing and Absorption Costing; Marginal Costing vs Direct Costing. Cost Volume Profit Analysis; Break even analysis, assumption and practical applications of break-even analysis: decision regarding sales mix, make or buy decisions, discontinuation of product line, export vs. local sale decision, expand or contract decision, sell or further process decision, marketing decisions etc.

### Unit-IV

**Standard Costing and Variance Analysis:** Standard Costing as a control technique, setting of standards and their revision; Variance Analysis meaning and importance, kinds of variances and their uses- material, labour and overhead variances, Disposal of variances, relevance of variance analysis and standard costing.

**Capital Budgeting Techniques:** Discounting and non-discounting techniques, Techniques of capital budgeting decisions under uncertainty.

#### **Suggested Readings:**

1. Chakravorty, S. K.: *Cost and Management Accounting* (Theory and Problems), New Central Book Agency: Kolkata.
2. Kishore, R. M. *Costs Management*, Taxmann Publications: New Delhi.
3. Horngren C. T.: *Cost Accounting -A Managerial Emphasis*, Pearson Education: New Delhi.

4. Kaplan, R.: *Advanced Management Accounting*, Pearson Education: New Delhi.

## **804C: Macro Economics and Business Environment**

### Unit-I

**National Income Accounting:** Measurement of GNP/ National Income - it's accounting.

**Equilibrium Income:** Cases of Open and Closed Economies, Multiplier theory- Keynesian Approach. **General Equilibrium:** Aspects of Closed Economy-Commodity market and money market equilibrium -IS-LM Approach.

### Unit-II

**Open Economy:** Short-run-aspects- IS-LM model. **Investment:** Present value and Internal rate of return criteria. **Growth:** Neo-classical growth theory- Solow model and Endogenous Growth Theory – Romer Model. **Inflation:** Demand pull and Cost push theories.

### Unit-III

**Business Environment:** Meaning and Elements of Business Environment. **Economic Environment:** Economic Policies, Economic Planning. **Legal Environment of Business in India.** **Societal Environment:** Social Responsibility of Business; Corporate Governance; Business.

### Unit-IV

**Ethics; Consumer Rights, Consumerism and Business.** Government Policies towards FDI and FII. India's National Income -its composition and trends.

### **Suggested Readings:**

1. Branson, W.: *Macroeconomic Theory and Policy*, Harper International: New Delhi.
2. Froyen, T R.: *Macroeconomics*, Macmillan India Ltd.: New Delhi.
3. Mankiw, G.N: *Macroeconomics*, CBS Publication & Distribution: New Delhi.
4. Misra, S. K., & Puri, V. K. *Indian Economy*, Himalaya Publishing Co: New Delhi.
5. Samuelson, P. A and Nordhus, W.D., *Economics*, McGraw Hill Publications: New Delhi.
6. Ahuja, H. L. (2010). *Economic Environment of Business: Macro Economic Analysis*. S. Chand & Sons: New Delhi.
7. Barrow, R. & Sal-i-Martin, X.: *Economic Growth*, MIT Press.

## **Ninth Semester**

### **901C: Business Tax Planning and Management**

#### Unit-I

Tax Planning – concept, significance & problems. Tax evasion and avoidance; methods of tax planning. Tax planning with reference to location, nature and form of organizations.

#### Unit-II

Tax consideration in Specific business decisions- leasing, make or buy, capital structure decisions, replacement decisions, plant shutdown and foreign collaboration.

Tax provisions relating to Free Trade Zones, Infrastructure Sectors and Backward areas.

#### Unit-III

Tax Planning for Amalgamation and Mergers. Tax Incentive for Exporters. Tax Deductions and Collection at Source.

#### Unit-IV

Submission of Returns and Procedure of Assessment. Appeals and Revisions. Provisions for Search and Seizures.

#### **Suggested Readings:**

1. Singhania, V. K., & Singhania, Monica: *Corporate Tax Planning & Business Tax Procedures with Case Studies*, New Delhi: Taxmann Publications Pvt. Ltd., latest edition.
2. Ahuja, Girish, & Gupta, Ravi: *Simplified Approach to Corporate Tax Planning & Tax Management*, New Delhi: Bharat Law House, latest edition.
3. Agarwal, Khushal Kumar: *Corporate Tax Planning*, New Delhi: Atlantic Publishers, latest edition.
4. Trikha, Rajeshwar: *Direct Tax Planning & Tax Management*, New Delhi: A B D Publishers, latest edition.
5. Goyal, S. P.: *Tax Planning and Management*, Agra: Sahitya Bhavan Publications, latest edition.

## **902C: Computer Applications in Business (Practical)**

### Unit-I

**Computer Fundamentals:** Meaning and Characteristics; Computer Generations; Classification of Computers; Organisation of Computer; Input and Output Devices; Storage Devices; PC as a Virtual Office.

**Information Technology:** Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business.

### Unit-II

**Operating Systems and Word Processing:** Concepts; Basic Idea of DOS, WINDOWS and Unix; Introduction and Working with MS-Word in MS-Office; MS-Excel; MS Power Point-Basic Commands, Formatting Text and Documents; Working with Graphics and Creating Presentation the Easy Way.

### Unit-III

**Introduction to Accounting Packages:** Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records, Maintenance of Accounting Books and Final Accounts; Financial Reports Generation.

### Unit-IV

**Database Management System:** Traditional File Management; Processing Techniques; Limitation of File Management Systems; Meaning and Features of DBMS; Components of DBMS; Architecture of DBMS; Functioning of DBMS.

**GST and IT Return:** Recording entries with GST in Tally, working with payroll in Tally, auto calculation of GST while recording sales and purchases, cost centre and cost categories, manufacturing process, Tax Deducted at Source (TDS) and entering vouchers in Tally (including Goods and Services Tax Entries). Submission of online IT Returns of Individual Assesses.

### **Suggested Readings:**

1. Parameswarn, R.: *Computer Applications in Business*, S. Chand Publications: New Delhi.
2. Singh, Janardhan: *Computer Applications in Business*, Anmol Publications: New Delhi.
3. Tiwari, H. N., & Jain, H. C.: *Computer Applications in Business*, Taxmann Publications: New Delhi.
4. Madan, Sushila: *Computer Applications in Business*, Mayur Paperbacks: New Delhi.

5. Ahmed, P. R.: *Computer Applications in Business with Tally ERP-9*, Margham Publications: New Delhi.

## **903C: Corporate Legal Framework**

### Unit-I

**The Companies Act, 2013:** Definitions and types of companies, Formation of a company memorandum of association, Articles of association, Prospectus, Company management, Meetings and resolutions, Winding up and Dissolutions of companies.

**Consumer Protection Act, 1986:** The Consumer Protection Act 1986-Salient features, Definitions of Consumer, Rights of Consumer, Consumer Protection Councils, Consumer Dispute Redressal Agencies: District Forum, State Commission, and National Commission.

### Unit-II

**The Foreign Exchange Management Act, 2000:** Definitions, Regulation and Management of Foreign Exchange, Authorized Person, Contravention and Penalties, Adjudicator and Appeal, Appellate Tribunal, Directorate of Enforcement.

**SEBI Act, 1992:** Definition, Objectives, Powers and Functions of SEBI, Penalties and Adjudication, Establishment, Jurisdiction, Authority and Procedure of Appellate Tribunal.

### Unit-III

**The Negotiable Instruments Act, 1881:** Definition, Types and Negotiable Instruments, Negotiation Holder and holder in due course, Payment in due; endorsement and Crossing of cheque; Presentation of negotiable instruments.

### Unit-IV

**Policy Framework for Regulation of FDI:** Meaning and forms of FDI, FDI Policy and role of RBI.

Emerging issues in Corporate Laws and Governance.

### **Suggested Readings:**

1. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning India Ltd.: New Delhi.
2. M.C. Kuchhal, & Vivek., Kuchhal, *Business Legislations for Management*, Vikas Publishing House Pvt. Ltd. : New Delhi.
3. Padhi, P.K. *Legal Aspects of Business*, PHI Learning India Pvt. Ltd.: New Delhi.

4. Sulphery and Basheer: *Laws for Business*, PHI Learning India Pvt. Ltd.: New Delhi.
5. N. D. Kapoor, *Company Law*, Sultan Chand & Sons: New Delhi.

## **904C: Advanced Banking and Insurance**

### Unit-I

**Commercial Banking In India:** Knowledge of Indian Banking System; Functions and Problems of Commercial Banks; Different Types of Bank Customers; Different Types of Deposit Accounts and their Main Features; Bank Credit-its Creation and Pattern of Distribution; Credit-Deposit Ratio of Banks.

**Bank-Customer Relationship:** Banker as Debtor, Creditor, Trustee and Advisor; Rights and Obligations of a Banker; Nomination Facility; Deposit Insurance Scheme; Termination of Banker – Customer Relationship; Innovative Customer Services – Debit and Credit Cards; Anywhere Banking; E-Banking etc.

### Unit-II

**Central Banking Regulation and Recent Changes:** Salient Features of Banking Regulation Act, 1949; Recent Reforms in Banking Sector in India and its Impact; Credit Control.

### Unit-III

**Life Insurance:** Principles of Life Insurance Contract; Insurance Policies and Annuities; Calculation of Premium; Reserve and Investment Pattern; Selection of Risk; Treatment of Sub-standard Risk.

### Unit-IV

**General Insurance:** Marine Insurance – Subject Matter; Nature of Contract; Important Policy Clauses; Marine Perils and Losses; Fire Insurance-Scope; Nature of Contract; Hazards; Important Policy; Conditions; Motor Insurance-Concept; Nature of Contract; Types of Policies; Re-insurance-Concept, Methods, Advantages and Legal Position.

### **Suggested Readings:**

1. Khan, M. Y.: *Indian Financial System*, Mc Graw Hill: New Delhi.
2. Joshi, Vasant, & Joshi, Vinay. *Managing Indian Banks- Challenges Ahead*, Response Books: New Delhi.
3. Agarwal O.P.: *Banking and Insurance*, Himalaya Publishing House: New Delhi.

4. Sharma, Satya Pal, N. K. Et al.: *Banking and Insurance*, New Delhi: Himalaya Publishing House: New Delhi.
5. Desai, Vasant: *Bank Management*, Himalaya Publishing House: New Delhi.
6. Sethi, Jyotsna, & Bhatia, Nishwan: *Elements of Banking & Insurance*, Prentice Hall of India: New Delhi.

### ***Tenth Semester***

## **1001C: Research Methodology and Statistical Software for Research (Theory and Practical)**

### **Group A: Research Methodology (Theory)**

#### Unit-I

**Introduction to Research:** Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem, Research Design, significance of Review of Literature Hypothesis: Formulation, Sources, Importance and Types Sampling: Significance, Methods, Factors determining sample size.

**Research Process:** Stages in Research process Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data, Secondary data: Sources and Limitations, Factors affecting the choice of method of data collection. Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire.

#### Unit-II

**Data Processing and Statistical Analysis:** Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation.

**Research Reporting and Modern Practices in Research:** Research Report Writing: Importance, Essentials, Structure/ layout, Types References and Citation Methods: APA (American Psychological Association), CMS (Chicago Manual Style), MLA (Modern Language Association), Vancouver Referencing Style, Modern Practices: Plagiarism and Ethics in Research.



## Group B: Statistical Software for Research (Practical)

### Unit-III

**Use of Computer in Research:** Statistical Software for data interpretation (SPSS). Only licensed versions should be used.

**SPSS Environment:** The data editor, The SPSS viewer, The SPSS Smart Viewer, The syntax window, Saving Files, Retrieving a file. **Exploring Data with Graphs:** The art of presenting data, The SPSS chart builder, Graphing means: Bar charts and error bars, Histograms, Line charts and Editing graphs. **Correlation:** Data entry for correlation analysis using SPSS, Bivariate Correlation- Pearson's correlation coefficient, Spearman's correlation coefficient. Partial correlation using SPSS **Regression-** Doing Simple and Multiple regressions using SPSS.

### Unit-IV

**Comparing Two Means:** The Dependent t-test, The Independent t-test. **Comparing Several Means:** ANOVA- Running one-way ANOVA on SPSS. ANCOVA- Conducting ANCOVA in SPSS. **Non-Parametric Test:** Wilcoxon rank-sum test and Mann-Whitney test, Kruskal-Wallis test.

**(The Department may recommend the name of other software instead of SPSS like R/ PSPP / STATA etc., if found necessary)**

#### **Suggested Readings:**

1. Kumar, Ranjit: *Research Methodology*, Sage Publication: New Delhi.
2. Cameron, Sheila, & Price, Deborah: *Business Research Methods*, Excel Books: New Delhi.
3. Mishra, Prahlad : *Business Research Methods*, Oxford University Press: New Delhi.
4. Saunders, Mark, Lewis, Philip & Thornhill, Adrain: *Research Methods for Business Students*, Pearson: New Delhi.
5. Field, Andy: *Discovering Statistics using SPSS*, Sage Publication: New Delhi.
6. Argyrous, G.: *Statistics for Research with a Guide to SPSS*, Sage South India Ed.: New Delhi.

## **1002C: Dissertation & Viva Voce**

Paper 1002C is Dissertation and Viva-Voce. The students will submit a dissertation on a title/topic approved by the Department. The student will select a title/topic on any issues covered in the syllabus or related areas and submit the same for approval to the Department. The respective Department will reject / modify / accept the same with the name of a teacher as Supervisor to monitor the work.

The discourse must be written and submitted following the structured academic format. The structure format (Purely Suggestive) may include in sequence: **1<sup>st</sup> Page:** i. Title of the Topic; ii. Details of Student (Name, Roll No., Registration No. etc.); iii. Abstract (around 200-300 words); iv. 3-5 Key Words; **2<sup>nd</sup> Page and onwards:** v. Introduction; vi. Need/Importance of the study; vii. Objective(s) of the study; viii Method of the study- Methodology, Data Sources, Sample Design, Tools and Techniques, Model Specification(if any), ix. Analysis/Findings/Discussion; x. Conclusion/Suggestion/Recommendation, xi. Bibliography/References/Source Materials. The discourse should be around 25,000-30,000 words and submitted in A4 papers using 1.5 line spacing. The concerned Department may ask for soft copy of the discourse, if required. The Department may issue further guidelines from time to time in this regard.

## **Elective: Accounting Group (Optional)**

### **1003E: Accounting Theory & Financial Statement Analysis**

#### Unit-I

The nature and scope of Accounting theory, Formulation of Accounting theory, Alternative theoretical approaches.

Evolution of accounting thoughts, Socio-Cultural Behavioural dimension of Accounting. Accounting as an information system, Concepts and Views of Accounting, Conceptual framework of Accounting.

#### Unit-II

Income-Value and Capital, Revenue and Recognition: Nature, Recognition, Criteria and Basis. Depreciation Accounting.

Accounting Standards- Theoretical and Conceptual issues

### Unit-III

Financial Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis, Inter-Firm and Intra-Firm Comparison.

### Unit-IV

Income & Expenses Analysis, Preparation of Function Budgets & Master Budget, Distress Analysis.

#### **Suggested Readings:**

1. Lal, Jawhar: *Accounting Theory & Practice*, Himalaya Publishing House: New Delhi.
2. Glautier, Michel, Underdown, Brian, & Morris, Deigan: *Accounting Theory*, Pearson: NY.  
Roy Bernard, Kester: *Accounting theory and practice: A textbook for colleges and schools of business administration*, Ronald Press: NY.
3. Rittenhouse, Charles Forest: *Accounting Theory and Practice*, Scholars' Choice: New Delhi.
4. Scott, William R.: *Financial Accounting Theory: United States Edition*, Pearson: NY.
5. Kam, Vernon: *Accounting Theory*, John Wiley & Sons: London.
6. Khan, M. Y., & Jain, P. K.: *Management Accounting: Text, Problems and Cases*, McGrawh Hill New: Delhi.
7. Kishore, Ravi M.: *Financial Management: Tex and Cases*, Taxmann Publications: New Delhi.

## **1004E: Auditing and Assurance Services**

### Unit-I

**Auditing Concepts:** Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

**Auditing and Assurance Standards:** Overview, Standard-setting process, Role of Standards Board; Significant differences between Indian Standards on Auditing and International Standards on Auditing.

### Unit-II

**Audit Evidence:** Procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

**Internal Control:** Elements of internal control, Review and documentation, Evaluation of internal control system; Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

#### Unit-III

**Audit under Computerized Information System (CIS) Environment:** Special aspects of CIS Audit Environment; Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment.

**Company Audit:** Rights, duties, and liabilities of auditors; third party liability, Auditing for Dividends and divisible profits.

**Audit Sampling:** Types of sampling, Test checking, Techniques of test checks.  
**Professional Ethics:** Code of Ethics with special reference to the relevant provisions of The Chartered Accountants Act, 1949 and the Regulations there under.

#### Unit-IV

**Audit Reports:** Meaning, Types; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members.

**Special Audits:** Cost audit, management audit, operational audit, GST audit, Government audit, Forecast audit & Environmental audit.

#### **Suggested Readings:**

1. Garg, Pankaj: *Advanced Auditing & Professional Ethics*, Taxmann Publications: New Delhi.
2. Garg, Kamal: *Professional Approach to Advanced Auditing*, Bharat Law House Pvt. Ltd.: New Delhi.
3. Jha, Aruna: *Students' Guide to Auditing & Assurance*, Taxmann Publications: New Delhi.
4. Bansal, Surabhi: *Auditing and Assurance for CA Inter*, Bestword Publications Pvt. Ltd.: New Delhi.
5. Gupta, Kamal: *Contemporary Auditing*, McGraw-Hill Publications: New Delhi.
6. Oswal, Vikas: *Comprehensive Approach to Advanced Auditing and Professional Ethics for CA Final*, Wolters Kluwer: New Delhi.

**Elective: Finance Group (Optional)**  
**1005E: Investment Management**

Unit-I

**Nature and Scope of Investment Management** -investment objectives, constraints -factors – investment process -investment management and portfolio management -factors for investment analysis -impact of economic analysis -impact of industrial analysis role of capital markets. Understanding the investment environment -sources of investment information.

Unit-II

**Approaches to Security Analysis**- market indicators -security price movements -fundamental analysis -technical-analysis -Dow theory -Random walk theory -efficient market hypothesis - various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis -common stock analysis -economic analysis -economic indicators –industry analysis.

**Company Analysis Components** -non financial aspects -financial analysis -financial statement - analysis of prospectus -ratio analysis -BPS, dividend yield -payout ratio -ROI, ROCI -Risk return market risk -interest rat~ risk -purchasing power risk -business risk -financial risk - measurement of – risk.

Unit-III

**Portfolio Management** -portfolio theory -meaning and objectives, traditional and modern portfolio theory. Diversification- Markowitz's approach -portfolio management process portfolio planning- portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision various steps involved in the development of portfolio.

Unit-IV

**Capital Market Theory** -assumptions -risk, investors preference -capital asset pricing model (CAPM) -estimating Betas -significance of betas in portfolio theory -securities market line arbitrage pricing theory- options pricing model-put and call- valuation of various options -futures trading hedging and forward contracts -Indian stock market and the institutional investors.

**Suggested Readings:**

1. Chandra, Prasanna: *Managing Investments*, Tata McGraw Hill Publications: New Delhi.
2. Elton, Edwin J & Gruber Martin J, *Modern Portfolio Theory & Investment Analysis*, Wiley & Sons: NY.
3. Sidney Cottler, Graham & Dood's, *Security Analysis*, McGraw Hill Publications: New Delhi.
4. Valla, V. K.: *Investment Management (Security Analysis and Portfolio Management)*, S. Chand & Sons: New Delhi.
5. Fischer, Donald, C., & Jordon, Ronald J.: *Security Analysis & Portfolio Management*, Pearson India: New Delhi.

## **1006E: Risk Management**

### Unit-I

**The Nature of Risk** - different ways of defining and classifying risk Types of corporate risk – market, credit, liquidity and operational Process of Risk Management Techniques used in identifying sources of risk.

**Measurement of Risk:** credit risk, liquidity risk, market risk and operational risk VaR and its application Controlling risk: With insurance and without insurance (other than derivatives).

### Unit-II

**Meaning, Types and Purpose of Derivatives:** forward contracts, future contracts, options, swaps and other derivatives.

**Derivatives Trading:** Type of trader; trading future contracts; Specification of the future contracts; Operation of margins, Settlement and regulations. Importance of derivatives in risk management Hedging concepts, Hedging & the basis, Hedge ratio, application of hedging in managing different financial risks Credit Derivatives: concept and application.

### Unit-III

**Risk Management in Insurance Sector:** Risk management – Objectives of risk management – Risk management process, Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure, Risk financing – Implementing and administering risk management program.

Unit-IV

**Personal Risk Management:** Concept, Loss forecasting Risk Assessment, Analysis, Evaluation, Risk Control and Treatment, Risk Reduction, Transfer and Sharing of Risk - Elimination and Retention of Risk.

**Suggested Readings:**

1. Rejda, George. *Principles of Risk Management and Insurance*, Pearson Education: New Delhi.
  2. Gupta, P. K.: *Insurance and Risk Management*, Himalaya Publishing House: New Delhi.
  3. William Jr., Arthur, C., Smith, Michael, & Young, Peter. *Risk Management and Insurance*, McGraw-Hill :New Delhi.
  4. Chew Lillian: *Managing Derivative Risk*, John Wiley: New Jersey.
  5. Gupta, S, L.: *Financial Derivatives – Theory, Concepts & Practice*, PHI Learning Pvt. Ltd.: New Delhi.
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