

COURSES OF STUDIES

FOR

THREE YEAR DEGREE COURSE

IN

COMMERCE HONOURS

DEPARTMENT OF COMMERCE

Choice Based Credit System(CBCS)

First & Second Semester Examination – 2022-23

Third & Fourth Semester Examination – 2023-24

Fifth & Sixth Semester Examination – 2024-25



**GOVERNMENT AUTONOMOUS COLLEGE,
PHULBANI, KANDHAMAL - 762001**

DEPARTMENT OF COMMERCE

Vision:

Our vision is to produce a strong foundation for the student in different area of commerce. And to develop the theoretical knowledge and practical skill required for applying concept and techniques to work efficiently in different business environment in future. In this course focusing on quality research and better communication.

Mission:

Providing conducive environment for quality education, introducing innovative teaching and learning models for growth and developing social consciousness among students for learning through doing. Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

Govt. Autonomous College, Phulbani

PREAMBLE

The course of curriculum for undergraduate's studies under choice based credit system (CBCS) for Bachelor in Commerce is framed in this document. This exercise is a step forward to implement nationwide curriculum restructuring initiatives by the National Educational Policy- 2020. The GOVERNMENT AUTONOMOUS COLLEGE, PHULBANI was established in 1960 and it is UGC approved 1990. But the Commerce Department was introduced in the year 1990 which is affiliated to Berhampur University Berhampur. The department of commerce is the oldest Department offering the three year of degree course for student . The objectives of any programme at a higher education institution are to create a sound foundation for their career development which contributes to Nation building. As per the Under Graduate Programmes should focus on preparing mind, by creating individuals who will have interactive competence, courage to lead the world compassion and emotional stability. In the CBCS course the action plan proposed by UGC outline the enhancement of academic standard and quality in higher education include innovation and improvement in curriculum, teaching – learning process, examination and evaluation system through Semester system, CBCS, Comprehensive continuous internal assessment and grading system among other reform. This course focusing on the course topic designed exclusive for you To learn to only what you want in future it has been benefited to us for your affordable knowledge and using various learning process and prefers books. The semester system accelerates the teaching –learning process and enables vertical and horizontal mobility in learning. The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Therefore, it is necessary to introduce uniform grading system in the entire higher education in India. This will benefit the students to move across institutions within India to begin with and across countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations, the UGC has formulated the guidelines to be followed. Drafting the syllabus was majorly focused on strengthening student and learner interaction so that students can develop a method of thinking. The course serves the needs of academics and prepares students for the business and industry sector. The proposed syllabus will provide a better understanding of the real business world and motivate students from passive learners to active knowledge seekers. In this programme aims to provide students with specific knowledge and skills relevant to their disciplines and careers. The program will work as a guideline to provide an in-depth understanding of the principles of accounting, finance, economic, business law and much more. The program is divided into six semesters, each semester containing carefully selected subjects which will serve as a stepping stone for students for achieving their desired future goals.

“Without commerce a individual cannot survive”

PROGRAMME EDUCATIONAL OBJECTIVES

In order to establish to fulfill the vision and mission and motto the college is committed to:

✚ Academic excellence of our primary objectives is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the co-curricular aspects.

✚ The professional excellence is the college motivates mold and prepare the student for position of leadership in business organization and various job taken in future at the local, national and international levels. The capacity building of our graduates to assumes productive roles are emphasized during their stay in the college and inculcate the habits of lifelong learning.

✚ To expand and diversity to cover the frontier areas by introducing newly certain innovative seminar, academic program.

✚ To adopt appropriate methods of assessment and evaluation of performance of learners.

✚ To improve soft skill to bring about balanced personality development of the learners.

✚ To foster research in different topics.

Govt. Autonomous College, Phulbani

PROGRAMMES OUTCOMES

Upon the completion of this programme the student will be able to develop their:

- ✚ Various Knowledge about business, commerce, finance and trading
- ✚ Financial management stability, and applying concept, principle and procedures in transaction business effectively.
- ✚ Understand the practical issue and challenges that the trade world and income tax sector.
- ✚ Evaluation How to payment income tax and indirect tax in a financial year.
- ✚ Pursue CA, CMA, ACS, CFA, M.COM and other career oriented programme.
- ✚ Be employable, exhibits entrepreneurial drive and be a model of principled and ethical sound business professional.

PROGRAMME SPECIFIC OUTCOMES

Upon completion of this programme the graduates will able to:

- ✚ Understand the concept, principle and practice involved in undertaking business venture.
- ✚ Develop financial, cost, auditing, marketing, managerial skill, human resources management and financial market, institution and service.
- ✚ Gain expertise and exhibit professionalism in financial accounting, income tax assessment, GST calculation, cost accounting and management accounting.
- ✚ Be an expert in business correspondence and effective in communication.
- ✚ Understand the legal guidelines relating to company and business or firm.

SYLLABI FOR CBCS COURSE

Sem	CORE COURSE (14)	Ability Enhancement Compulsory Course (AECC) (2)	Ability Enhancement Elective Course (AEEC) (2) (Skill Based)	Elective: Discipline Specific DSE (4)	Elective: Generic (GE) (4)
I	CORE-I	AECC-I AECC-III(EV-I)			GE-IA
	CORE-II				
II	CORE-III	AECC-II AECC-III(EV-II)			GE-1B
	CORE-IV				
III	CORE-V	AECC-III(EV-III)	SEC-I		GE-2A
	CORE-VI				
	CORE-VII				
IV	CORE-VIII	AECC-III(EV-IV)	SEC-II		GE-2B
	CORE-IX				
	CORE-X				
V	CORE-XI	AECC-III(EV-V)		DSE-I	
	CORE-XII			DSE-II	
VI	CORE-XIII	AECC-III(EV-VI)		DSE-III	
	CORE-XIV			DSE-IV / Project	

DISTRIBUTION OF MARKS

Paper with Practical	
Mid Sem (15 Marks)	
Two questions to be answered carrying 1 mark each	2X1 mark = 2 marks
Two questions to be answered carrying 1.5 marks each	2X1.5 marks = 3 marks
Two questions to be answered carrying 2 marks each	2X2 marks = 4 marks
One question to be answered carrying 6 marks each	1X6 marks = 6 marks
End Sem (60 Marks)	
Eight questions to be answered carrying 1 mark each	8X1 mark = 8 marks
Eight questions to be answered carrying 1.5 marks each	8X1.5 marks = 12 marks
Eight questions to be answered carrying 2 marks each	8X2 marks = 16 marks
Four questions to be answered carrying 6 marks each	4X6 marks = 24 marks
Paper without Practical	
Mid Sem (20 Marks)	
Three questions to be answered carrying 1 mark each	3X1 mark = 3 marks
Two questions to be answered carrying 2 marks each	2X2 marks = 4 marks
Two questions to be answered carrying 3 marks each	2X3 marks = 6 marks
One question to be answered carrying 7 marks each	1X7 marks = 7 marks
End Sem (80 Marks)	
Twelve questions to be answered carrying 1 mark each	12X1 mark = 12 marks
Eight questions to be answered carrying 2 marks each	8X2 marks = 16 marks
Eight questions to be answered carrying 3 marks each	8X3 marks = 24 marks
Four questions to be answered carrying 7 marks each	4X7 marks = 28 marks

YEAR & SEMESTER-WISE PAPERS & CREDITS AT A GLANCE

Three-Year (6-Semester) CBCS Programme (B.Com. Hons) (Commerce Department)				
Yr.	Sl.No.	Course Structure	Code	Credit Points
FIRST YEAR	SEMESTER-I			
	1	Financial Accounting	C-1.1	6
	2	Business Law	C-1.2	6
	3	Micro Economics	GE-1.3	6
	4	MIL Communication(Odia and English)	AECC- 1.4	6
	5	Ethics & Values (Unit-I)	AECC-1.5	1
	SEMESTER-II			
	6	Cost Accounting	C-2.1	6
	7	Corporate Law	C-2.2	6
	8	Macro & Indian Economics	GE-2.3	6
9	EVS	AECC-2.4	6	
10	Ethics & Values (Unit-II)	AECC-2.5	1	
SECOND YEAR	SEMESTER-III			
	11	Corporate Accounting	C-3.1	6
	12	Income Tax Law and Practice	C-3.2	6
	13	Management Principles and Application	C-3.3	6
	14	Business Statistics	GE-3.4	6
	15	Communicative English	AECC-3.5	6
	16	Ethics & Values (Unit-III)	AECC-3.6	1
	SEMESTER-IV			
	17	GST and Indirect Taxes	C-4.1	6
	18	Fundamentals of Data Management (with Practical)	C-4.2	4+2
	19	Management Accounting	C-4.3	6
	20	Principles of Marketing	GE-4.4	6
21	Quantitative and Logical Thinking	AECC-4.3	6	
22	Ethics & Values (Unit-IV)	AECC-4.6	1	
FINAL YEAR	SEMESTER-V			
	23	Computerized Accounting and E-filing of Tax Returns (with Practical)	C-5.1	4+2
	24	Fundamentals of Financial Management	C-5.2	6
	25	Financial Markets, Institutions and Services	DSE-5.3	6
	26	Financial Statement Analysis and Reporting	DSE-5.4	6
	27	Ethics & Values (Unit-V)	AECC-5.5	1
	SEMESTER-VI			
	28	Auditing and Corporate Governance	C-6.1	6
	29	Business Mathematics	C-6.2	6
	30	Fundamentals of Corporate Tax Planning	DSE-6.3	6
31	Business Research Methods and Project Work	DSE-6.4	6	
32	Ethics & Values (Unit-VI)	AECC-6.5	1	

Notes:

- C- Core Course
- GE- Generic Elective Course
- DSE- Discipline Specific Elective Course
- AECC- Ability Enhancement Compulsory Course
- SECC- Skill Enhancement Compulsory Course (Skill Based)
- For a 6 credit course, the total teaching hours are: Minimum- 50 Hours, Maximum-65 Hours

ACCOUNTING HONOURS

HONOURS PAPER:

Core Paper: 14 Paper

Discipline Specific Elective: 4 paper

Generic Elective: 4Paper

Ability Enhancement Compulsory Course: 2 Paper

Skill Enhancement Compulsory Course: 2 Paper

SEMESTER-I

C-1. 1: FINANCIAL ACCOUNTING

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

Learning Outcomes:

The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.

UNIT – I:

(A) Basics of Accounting

1. Accounting as the language of business and 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.
2. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures and Accounting Equation.

(B) Accounting Process

From recording of business transactions to the preparation of trial balance including adjustments: journal, subdivision of journal, ledger accounts, trial balance.

UNIT – II: Reporting Standards & Business Income

- (A) 1. Concepts of AS, Ind AS (Indian Accounting Standards), IFRS (International Financial Reporting Standards) & XBRL (extensible Business Reporting Language)
2. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement and revenue recognition.

(B) Depreciation Accounting: The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Salient features of Accounting Standard 6 (AS- 6) issued by ICAI

UNIT – III: Final Accounts

- (A) Capital and revenue expenditures and receipts, Preparation of financial statements of Sole Trade and Partnership Business with adjustments
- (B) **Accounting for Partnership Firm:** Accounting of Admission of partner, Retirement and Death of partner and Dissolution of the Partnership Firm Including Insolvency of partners

UNIT – IV:

- (A) 1. Hire Purchase and Installment Systems
2. Concepts of operating and financial lease (theory only)
- (B) 1. Departmental Accounting and Branch Accounting (Theory and Problem)
2. Foreign Branch (Theory)

Course outcome:

- CO1:** Acquire the basic concept of accounting terms.
- CO2:** Journalize the ability to rectify the error in bank reconciliation Statement.
- CO3:** Expose the various methods of depreciation, final accounts are Prepared.
- CO4:** Determining and theoretical knowledge about hire purchase, financial lease, branch accounting, etc.
- CO5:** And giving the terms and accounts partnership firm.

Text Books Recommended:

1. Financial Accounting I and Financial Accounting II: Mukherjee, Oxford University Press
2. Jain, S.P. and K.L. Narang. Financial Accounting, Kalyani Publishers, New Delhi

Suggested Readings:

- ❖ Financial Accounting, R.K. Mittal, M.R. Bansal, V.K, Global Publication.
- ❖ Bal Ranjan Kumar, Financial Accounting – S. Chand
- ❖ Text Book of Financial Accounting-Anil Kumar and Mariappa- Himalaya Publishing House
- ❖ Financial Accounting - P. C. Tulsiani, Pearson Publication
- ❖ Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.
- ❖ Bansal. K.M- Financial Accounting – Taxman Publication
- ❖ Horngren, Introduction to Financial Accounting, Pearson Education.
- ❖ Maheshwari, S.N. and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
- ❖ Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
- ❖ N. Godwin and D. Sanyal, Financial ACCT, Cengage Learning

C-1.2 : BUSINESS LAW

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objective:

The objective of the course is to impart basic knowledge of the important business laws along with relevant case laws.

Learning Outcomes:

The students would be able to deal with the legal aspect of different business situations.

UNIT – I: The Indian Contract Act, 1872

- (A)
 1. Contract – meaning, characteristics and kinds, Essentials of a valid contract
 2. Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
 3. Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)
 4. Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
 5. Legality of objects and Consideration
- (B)
 1. Void and Voidable agreements – Definition, Types and Distinction Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract
 2. Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges

UNIT – II: The Sale of Goods Act, 1930

- (A)
 1. Contract of sale, meaning and difference between sale and agreement to sell
 2. Conditions and warranties
 3. Transfer of ownership in goods including sale by a non-owner
 4. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer
- (B)
 1. Objectives and features of Consumers Protection Act
 2. Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person
 3. Unfair trade practices
 4. Consumer Protection Council (Central, State and District – their constitutions and objectives)

UNIT – III: Partnership Laws

- (A)
 1. The Partnership Act, 1932
 1. Definition – Partner, Partnership

2. Nature and Characteristics of Partnership
 3. Types of Partners
 4. Registration of a Partnership Firms and consequences of non-registration
 5. Rights and Duties of Partners
 6. Dissolution of firms – meaning and grounds
- (B) **The Limited Liability Partnership Act, 2008**
1. Definition
 2. Salient Features of LLP
 3. Advantages and disadvantages of LLP
 4. Differences between: LLP and Partnership, LLP and Company
 5. Incorporation of LLP
- UNIT – IV: The Negotiable Instruments Act 1881**
- (A) 1. Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)
2. Endorsement: Meaning and Types of Endorsement
- (B) 1. Holder and Holder in Due Course, Privileges of Holder in Due Course.
2. Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting
3. Discharge of Negotiable Instruments: Meaning and Modes

Course Outcomes:

- CO1: Gain the basic knowledge about the Indian Contract Act 1872.
CO2: Understand the law relating to Sales of Goods Act 1930.
CO3: Acquire the knowledge of drafting of Partnership Law Act 1932 and Negotiable Instrument Act 1881.

Text Books Recommended:

1. Business Law, Garg K.C., Saareen, Sharma, Kalyani Publishers
2. Kumar, R. Legal Aspects of Business, Cengage Learning

Suggested Readings:

1. Arora Sushma – Business Law – Taxmann Publication
2. A Book of Business Laws-Jena B and Mohapatra-Himalaya Publishing House
3. Business Law, Ashok Sharma, V.K. Global Publication.
4. Business Laws: Das & Roy, Oxford University Press
5. Business Law- S K Matta, Geetika Matta, Vrinda Publications (P) Ltd Business Law - Tejpal Singh, Pearson Publication
6. Kuchhal, M.C. and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
7. Tulsian, P.C, Business Law, S.Chand.
8. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.

GE-1.3 : MICRO ECONOMICS

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objective:

Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

Learning Outcomes:

The students would be able to apply tools of consumer behavior and firm theory to business situations.

UNIT – I: Demand and Consumer behavior

- A. Concept of demand: demand function, law of demand, shifting of the demand curve, elasticity of demand, Consumer behavior, Marshalling utility approach and Indifference Curve approach; utility maximization
- B. Conditions. Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC)

UNIT – II: Production and Cost

- A. Production function: Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line;
- B. Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal

UNIT – III: Perfect Competition

Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions; Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition

UNIT – IV: Imperfect Competition

A. Monopoly

Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only)

B. Monopolistic Competition

Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example)

Course outcome:

CO1: As a commerce student they have related economics section for the purpose to acquiring a basic knowledge about micro economics.

CO2: Evaluating the demand of a consumer in equilibrium section.

CO3: In this course student knowledge about the production and its function of producer equilibrium.

CO4: Student has evaluate the price in various market.

Text Books Recommended:

1. Micro Economics-K C Dash- Himalaya Publishing House
2. Ahuja, H.L, Micro Economics, S.Chand

Suggested Readings:

- ❖ Mehta P.K, Singh M. – Micro Economics – Taxmann Publication
- ❖ Micro Economics-T.R. Jain, B.D. Majhi, V.K. Global
- ❖ Browning, E.K. and J.M. Browning; Microeconomic Theory and Applications, Kalyani Publishers, New Delhi.
- ❖ Microeconomics I and Statistics: Das & Sengupta, Oxford University Press
- ❖ N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- ❖ Dwivedi, D.N. Micro Economics, Vikash Publication
- ❖ Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
- ❖ N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- ❖ Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill International

AECC-1.5 (EV-I): ETHICS & VALUES

UNIT-I : Issues Relating to Women

End Sem – 25 Marks

Full Marks – 25 Marks

Introduction:

General introduction on Ethics and Values, Gender equality as an essential precursor to social progress, the present scenario, Desirable gender related values

Women and Family:

Pre-natal sex selection, Gendered practices in the family, Gender based division of labour in the family, Marriage and women, Marriage and women's consent, Child marriage, Practice of dowry, Women and family violence

Women and Work:

Women's work: The Invisible hands, Exploitation of women at work, Gender Stereotyping at work, Glass Ceiling, Women and pay gap, Sexual Harassment of women at work, Working women and role conflict

Women, Community and Society:

Violence against women in public spaces, Gender sensitive language and communication, Gendered language, Sexist Language, Gender neutral language, Women and property Rights, Women's property Rights in Indian Laws, The functionality of Women's Property Rights

SEMESTER-II

C-2.1 : COST ACCOUNTING

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objective:

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

Learning Outcomes :

After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.

UNIT – I: Introduction to Cost Accounting:

- (A) Meaning, concept, scope, objectives, principles, importance and limitations of cost accounting; Implementation of costing system; Methods & Techniques of costing
- (B) Cost concepts and Cost Sheet, Job costing and Batch Costing.

UNIT – II: Accounting for Material:

- (A) Concept and technique of accounting for material; Methods of pricing of materials issues – FIFO, LIFO and Average; Treatment of material losses
- (B) Techniques of material control – level setting, Economic Ordering Quantity, ABC Analysis, VED Analysis, Perpetual inventory system, & Just-In-Time.

UNIT – III:

(A) Accounting for Labour:

Accounting for labour cost, control procedure, labour turnover, idle time, overtime, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage plan.

(B) Accounting for Overheads:

Classification, Allocation & Apportionment of production overheads; Re-apportionment of Service department overheads; Absorption of overheads, methods of absorption – actual and predetermined rates, blanket and multiple rates, choice of an overhead absorption rate; Administration, selling and distribution overheads; Under absorption and over absorption of overheads.

UNIT – IV: Methods of Costing:

(A) Contract costing: Features and procedure of contract costing, uncompleted contract profit determination, Escalation clause, cost plus contracts.

(B) Process costing: Meaning and characteristics of Process costing, Procedure for process costing, treatment of process losses and wastages

Course Outcomes:

CO1: Explaining the basic knowledge about costing and cost accounting system.

CO2: Student would evaluate the importance of uniform costing and know the difference between uniform and inter firm comparison.

CO3: Student should evaluating use of various methods of Costing.

CO4: Student should analysis the accounting for labor, overhead, raw materials.

Text Books Recommended:

1. Cost Accounting-Arora MN A- Himalaya Publishing House
2. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.

Suggested Reading:

- ❖ Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
- ❖ Cost accounting, S.P. Gupta/ A Sharma- V.K. Global Publishing Pvt. Ltd.
- ❖ Cost & Management Accounting I: Mitra, Oxford University Press.
- ❖ Cost & Management Accounting, Taxmann Publications
- ❖ Colin Drury, Management and Cost Accounting, Cengage Learning
- ❖ Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
- ❖ Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
- ❖ Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
- ❖ Cost Accounts - Datar and Rajan, Pearson Publication

C-2.2 : CORPORATE LAWS

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objectives:

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

Learning Outcomes:

Students would acquire knowledge about the legal framework and the ways and means to deal with the legal aspect of different situations of corporate sector.

UNIT – I:

(A) Introduction to Company

Meaning and Definition – Features –, High Lights of Companies Act 2013 – Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company

(B) Formation of a Company

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

UNIT – II: Company Administration

Director (Concept and Definition)

(A) DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director

(B) Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

UNIT – III: Share Capital & Debenture

Share and Share Capital –

(A) Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Demat System, Transfer and Transmission

(B) Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend and distribution of dividend.

UNIT – IV: Corporate Meetings

(A) Corporate Meetings - Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118)

(B) Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing,

Course Outcome:

CO1: the student acquire the knowledge about the company rule and regulations.

CO2: student should be defining how many types of company, its meeting, accumulates its share and debenture.

Text Books Recommended:

1. Corporate Laws-Maheswari, Maheswari- Himalaya Publishing House.
2. Corporate Law, Ashok Sharma, V.K. Global Publishing Pvt. Ltd., New Delhi

Suggested Readings:

- ❖ A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
- ❖ Corporate Law, Gupta, Garg, Dhingra, Kalyani Publication
- ❖ Company Law: Roy & Das, Oxford University Press.
- ❖ Kumar, R., Legal Aspects of Business, Cengage Learning
- ❖ Corporate Law– S K Matta, Geetika Matta, Vrinda Publications (P) Ltd
- ❖ Arora & Banshal, Corporate Law – Vikash Publication
- ❖ Gogna, P.P.S – Company Law, S. Chand
- ❖ MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot. (Publishers).
- ❖ GK Kapoor & Sanjay Dhamija, Company Law, Bharat Law House.

GE-2.3 : MACRO & INDIAN ECONOMY

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objectives:

The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Learning Outcomes:

Students would be able to apply the modern tools of macro-economic analysis so as to minimize the adverse impact of macro-economic factors on business.

UNIT – I: Introduction to Macro Economics

- Introduction: Meaning and definition of Microeconomics and macroeconomics, Difference between Microeconomics and macroeconomics, macro-economic goals, components of Macroeconomics
- Economic Systems: Mixed economy, Socialism economy, Capitalism economy and Islamic economy (only meaning and characteristics)

UNIT – II: National Income Accounting

Definition of National Income, Concepts of National Income, GDP and GNP, Methods of Measuring National Income, Uses of National Income, Difficulties in calculating National Income, Real Income, Per Capita Income and Growth Rate

UNIT – III: National Income Equilibrium

Concepts of Equilibrium, Consumptions & Savings, Investment Theory, Government Sector, Foreign Sector, Determination of Equilibrium, Multiplier Concept, Inflationary Gap and Deflationary Gap, Summary of Two-Three- and Four-sector Economies

UNIT – IV: Role of Government

- Economic functions of Government, Types of Budget, Government Revenue, Government Expenditure, Public Debt, and Government Policy
- Macroeconomic Problems
Introduction, Business cycle, Unemployment, Inflation, Deflation, Depression, RBI and monetary policy

Course outcome:

CO1: It showing the all macro and Indian economy of India for student knowledge gaining.

CO2: all student evaluating the national economy section and economic concept uses.

CO3: knowledge about the how to create budget in a financial year basic concerned by student and it practically taken.

Text Books Recommended:

- Macro & Indian Economy, M. Treheran, T Treheran, V.K. Global publishing Pvt. Ltd., New Delhi
- Ahuja H.L – Macro Economics – S. Chand

Suggested Readings:

- ❖ Mankiw, N. Gregory. Principles Macroeconomics. Cengage Learning
- ❖ Macro and Indian economy, P.K. Dhar, Kalyani Publishers
- ❖ Macro and Indian Economy-V K Puri- Himalaya Publishing House
- ❖ Dornbusch, Rudiger, Stanley. Fischer and Richard Startz, Macroeconomics. Irwin/McGraw-Hill.
- ❖ Vaish – Macro Economics – Vikash Publication
- ❖ Macroeconomics & Indian Economy: Bhattacharyya, Oxford University Press

AECC-2.5 (EV-II) : ETHICS & VALUES

UNIT-II : Values and Good Citizenship

End Sem – 25 Marks
Full Marks – 25 Marks

Indian Constitution:

Salient Values of Preamble : Sovereign, Socialist, Secular, Democratic, Republic, Justice, Liberty, Equality and Fraternity

Patriotism:

Patriotic value and ingredients of nation building, Concept of Good citizenship, Emotional connection with the country, Duties of citizens and Qualities of good citizens

Volunteerism:

Concept of facets of Volunteerism and Leadership, Building a better society through Volunteerism, Blood Donation, Social Work, Helping the Aged, Environmental Protection

Work Ethics:

Punctuality, Cleanliness, Law abidingness, Rational Thinking and Scientific Temper

SEMESTER-III

C-3.1 : CORPORATE ACCOUNTING

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objectives:

To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Learning Outcomes:

This paper can provide conceptual clarity about the techniques to prepare financial statements of companies along with accounting treatment of various situations viz. floating of shares, amalgamation and liquidation of companies.

UNIT – I:

- (A) **Meaning of Company;** Maintenance of Books of Accounts; Statutory Books; Annual Return Company – Issue of Shares – issue, forfeiture, reissue, issue other than cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of Right and Bonus Share – Rules,
- (B) **Accounting for debentures:** Issue of debenture, Underwriting of shares and debentures: Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting of Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period, Accounting for ESOP and Accounting of ESPS (Problem)

UNIT – II:

- (A) **Redemption of Preference shares & Debentures**
Buy Back of Securities; accounting.
- (B) **Redemption of Preference Shares** – Rules and Accounting (with and without Bonus Shares); Redemption of Debenture – Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

UNIT – III:

- (A) **Company's Final Accounts**
Introduction to Schedule III of Companies Act 2013; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)
- (B) **Valuation of Goodwill & Shares**
Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalization and Annuity.
Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value

UNIT – IV: Liquidation

- (A) Meaning of liquidation, modes of winding up, consequences of winding up
- (B) Statement of affairs, liquidator's final statement of account, list 'B' contributories

Course outcome:

- CO1:** Acquire the knowledge in company accounts such as meaning of company, definition of share, debenture, bonus, right share, and underwriting, liquidation, etc.
- CO2:** Develop the application skill to computation of pro-rata allotment, redemption of preference share, profit and loss accounts, and preparation of balance sheet in new format.
- CO3:** familiarize the analytical skill in corporate accounting, calculation of goodwill and underwriting, debenture in sinking

Text Books Recommended:

1. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
2. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

Suggested Readings:

- ❖ Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
- ❖ Corporate Accounting, R.K. Mittal, S. Ahuja- V .K. Global Pub. Pvt. Ltd, New Delhi.
- ❖ Corporate Accounting – Anil Kumar, Mariappa- Himalaya Publishing House
- ❖ Tulsian, P.C, Corporate Accounting, S. Chand
- ❖ Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
- ❖ Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
- ❖ Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House

C-3.2 : INCOME TAX LAW AND PRACTICE

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objective:

To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961.

Learning Outcomes:

This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose.

UNIT – I:

- (A) **Basic Concepts and Definitions under IT Act:** Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance and Tax planning
- (B) Residential Status and Incidence of Tax, Residential status of all persons except company
Incomes which do not form part of Total Income Except section 10AA.
Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there is both agricultural and non-agricultural income

UNIT – II:

Heads of Income and Provisions governing Heads of Income

- (A) Income from Salary
- (B) Income from House property

UNIT – III: Heads of Income and Provisions governing Heads of Income

- (A) Profits and Gains of Business and Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B (Excluding presumptive taxation)
- (B) 1. **Capital Gains**
Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.
- 2. **Income from Other Sources**
Basis of charge excluding deemed dividend

UNIT – IV:

- (A) 1. **Income of other Persons** included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.
- 2. **Set off and Carry Forward of Losses**
Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.
- 3. **Deductions from Gross Total Income**
Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U
- 4. **Rebate u/s 87A**
- (B) **Computation of Total Income and Tax Payable**
 1. Rate of tax applicable to individual assessee
 2. Computation of tax liability of an individual
 3. Provision for Filing of Return Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN

4. Assessment of Return Self assessment u/s140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144.
5. Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assesseees)
6. Interest & Fees Section 234A, 234B, 234C, 234F
7. TDS Provisions regarding TDS from salary, interest on securities, horse racing, lottery.

Course outcomes:

- CO1:** Acquire the knowledge about the basic principles and concepts of Income tax.
- CO2:** Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.
- CO3:** Familiarize with the computation of income tax for an individual.
- CO4:** Analyze and apply the permissible exemptions and deductions from income under Income tax Act.
- CO5:** Assess the income of an individual and the tax payable. Gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.

Text Books Recommended:

1. Gour and Narang, Income tax: Law and practice, Kalyani Publishers
2. Dr. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax.
3. Taxmann Publication Pvt. Ltd, New Delhi. Latest version.

Suggested readings:

- ❖ Income tax Law and practice, Makta Jain/ Rakesh Jain, V.K. Global Pub. Pvt. Ltd., New Delhi
- ❖ Income Tax Law and Praticce-Saha, Dash- Himalaya Publishing House.
- ❖ Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- ❖ Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

C-3.3 : MANAGEMENT PRINCIPLES & APPLICATIONS

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objective:

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Learning Outcomes:

Students would be able to make use of different management principles in the course of decision making in different forms of business organizations.

UNIT – I: Introduction

- (A) Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills
- (B) Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioural Science Approach; Modern School; System approach and Contingency approach

UNIT – II: Planning

- (A) Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

(B) Organizing:

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation- need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors

UNIT – III: Directing and Staffing

- (A) **Directing:** concepts, importance of directing, Leadership: Concept, importance, types, leadership traits,Tannenbaum & Schmidt’s Model and Blake & Mouton’s Model.

- (B) **Staffing:** concepts, importance, staffing process

UNIT – IV: Motivation, Co-ordination and Control

- (A) **Motivation:** Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

(B) **Coordination:** concepts, importance, principles and implementation techniques. Control: concepts, importance and tools of control.

Course outcome:

CO1: Acquire the basic knowledge on nature, scope and functions of management, types of plans and organization structure, units of command and direction, communication, span of control, delegation and decentralization.

CO2: Understanding the importance of planning methods, Principles of organization, techniques of control and communication in management.

CO3: Analyze the need for motivation theories, leadership style, and coordination.

Text Books Recommended

1. Pany Tushar K, Management Principles and Application, Kalyani
2. Prasad, L.M. Principles and Practice of Management, Sulatan Chand

Suggested Readings:

- ❖ Sharma gupta, Management: Principles and application, Kalyani Publishers
- ❖ R. K. Singhal, Management Principle and application, V.K. Global Pub. Pvt. Ltd, New Delhi
- ❖ Management Principles and Applications-Jhunjunwala J Mohanty- Himalaya Publishing House
- ❖ Principles of Management: Mitra, Oxford University Press.
- ❖ Griffin, R.W. – Management : Principles & Practices, Cengage Learning
- ❖ Gupta R.N - Principles & Practice of Management – S. Chand
- ❖ A K Jha, Management Principles and Application - Vrinda Publications (P) Ltd.
- ❖ Chandan J.S – Management Concepts of Strategy – Vikash Publication
- ❖ B.P. Singh and A.K. Singh, Essentials of Management, Excel Books
- ❖ TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
- ❖ Peter F Drucker, Practice of Management, Mercury Books, London

GE-3.4 : BUSINESS STATISTICS

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objective:

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

Learning Outcomes:

Students would be armed with the knowledge of using different statistical tools very much required in the decision making process in any business as well as business research.

UNIT – I: Statistical Data and Descriptive Statistics

- (A) Nature and Classification of data: Univariate, Bivariate and multivariate data; time-series and cross-sectional data, Measures of Central Tendency
- (B) Positional Averages
Mode and Median and other partition values including quartiles, deciles, and percentiles

UNIT – II: Measures of Variation

- (A) Absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- (B) 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 nonlinear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Correlation and Probable error; Rank Correlation
- (B) Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate

UNIT – IV:

(A) Index Numbers

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

Construction of consumer price indices, important share price indices

(B) Time Series Analysis

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

Course outcome:

CO1: Student study statistics for relating to economics for accumulating no. of factors in a company.

CO2: The Statistics for student accumulation of no. of variables, fixed factors, deviation.

CO3: For the student knowledge of company accumulate mean, median, mode.

Text Books Recommended:

1. Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.
2. Business Statistics - Levine and Viswanathan, Pearson Publication

Suggested Readings:

- ❖ Business statistics, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd, New Delhi.
- ❖ Patri and Patri, Business statistics, Kalyani Publishers New Delhi.
- ❖ Keller G, and Arora H, BSTAT, Cengage Learning
- ❖ Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
- ❖ Business Statistics– S K Sahoo, P K Prusty, Vrinda Publications (P) Ltd
- ❖ Microeconomics I and Statistics: Das & Sengupta, Oxford University Press.
- ❖ Sharma J K, Fundamentals of Business Statistics – Vikash Publication

AAECC-3.6: ETHICS and VALUES
UNIT-III : Issues of Drug, Tobacco and Alcohol Addiction

EndSem –25 Mark

Full Mark – 25 Marks

Extent of the Problem:

Extent of Drug and Tobacco addiction and alcoholism in India, Myths associated with them, Health hazards associated with them and how they have become silent killers

Socio-economic impact:

Socio-economic impact of Drug and Tobacco addiction and alcoholism: Loss of physical and mental strength, Loss of character, Loss of family ties and relationship, Loss of earning and livelihood potentials, Loss of societal respect and dignity etc

Laws to Address this Problem:

Silent features of social legislation such as NDPS Act, 1985 and COTPA Act, 2003, Mechanism and Government Schemes for prevention, deaddiction and rehabilitation

Role of Stake - holders:

Provision of Tobacco free campus and role of students, Role of students in their family and immediate surroundings, Role of NGOs and other agencies

SEMESTER-IV
C-4.1 : GST & INDIRECT TAX

Full Marks – 100

Mid Sem – 15/1hr

End Sem Theory – 60/3 hrs

End Sem Practical – 25/3 hrs

Objective:

The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market and to acquaint students with basic provisions of GST Law and basic working knowledge.

Learning Outcomes:

The students are aims to achieve the better knowledge about indirect taxation for future goal. In this section are clearly mentioned how to payment indirect tax and which to payment it that are provide to students

UNIT – I: INTRODUCTION TO GOODS AND SERVICES TAX (GST)

- (A) Introduction to GST : Introduction, Constitutional provisions regarding Taxation In India, Pre-GST Indirect Taxation Structure in India, What is GST, Need for GST in India, Overview and Genesis of GST in India, GST objectives, Scope of GST, Salient features of GST, GST and Centre-State Financial Relations, The Constitution (122nd Amendment) Bill, Constitutional Amendments required for introduction of GST Indirect Taxes subsumed Post-GST : Principles for subsuming taxes under Goods & Services Tax (GST) in India, Indirect Taxes and Levies subsumed in GST, Events that have led to the introduction of GST
- (B) DUAL GST : Benefits of Dual GST, Structure of Dual Model of GST, Key Features of Dual Model of GST, Benefits of implementing GST, CENTRAL GST – STATE / UNION TERRITORY GST – INTEGRATED GST and GST Cess, Pre-GST Regime Vs. GST Regime, Indirect Taxes

UNIT – II: GST ACTS (Structure & Terminology)

- (A) Salient features of CGST Act, SGST Act (Odisha State), IGST Act, Meaning and Definition of various terms used under GST (Coverage- Provisions and Illustration)
Procedure relating to levy of, collection and exemption from, TAX
Procedure relating to levy of, collection and exemption from, TAX: (CGST & SGST)
- (B) Meaning and Scope of ‘Supply’ under GST Law, Taxable Person, Time of supply, Place of supply and Value of supply. Computation of Taxable Value and Tax Liability, Composition scheme; Input Tax Credit, Procedure relating to Levy, Collection and exemption of IGST; Payment of Tax, TCS, TDS; Practical Problems (Coverage- Provisions and Illustration)

UNIT – III: REGISTRATION, RETURNS AND ASSESSEMENT

- (A) REGISTRATION - Persons liable for registration, Persons not liable for registration, Types: Compulsory registration, Voluntary registration, Deemed registration - Procedure for registration, Special provisions for Casual taxable persons and Non-resident taxable persons; Classification of Goods & Services – HSN, SAC; TAX Invoice and Other such instruments in GST - Debit Note, Credit Note, Vouchers, Invoice; Accounts and Records
- (B) RETURN- Process of Return Filing, Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return; Refund; Offences and Penalties; Assessment; Audit; Appeals and Revision

UNIT – IV: GST Council and REGULATORY FRAMEWORK

- (A) GST Council: Structure, Powers and Functions. Provisions for amendments; Role of CBEC; Division of Administrative Powers
- (B) GST and Technology - GST Network, GST Eco System, GSP, ASP; National Anti-profiteering Authority in GST; Compliance Rating.

Course outcome:

CO1: Student identifying the objective of GST calculation.

CO2: List of GST and identifying what should be taxable.

CO3: GST learning by a student in CGST, SGST,IGST.

Text Books Recommended:

1. Swain AK & Agrawal – GST: Concepts and Applications, Himalayan Publishing House.
2. GST Manual: Taxman’s Publication Ltd., New Delhi.

Suggested Books:

1. GST and Indirect Taxes, Sanjeet Sharma, V.K. Global Pub. Pvt. Ltd, New Delhi.
2. Mishra, Padhi and Bera – Text Books on GST & Practice, Vikash Publishing House Pvt. Ltd. New Del

C-4.2 : FUNDAMENTALS OF DATA MANAGEMENT

Full Marks – 100
Mid Sem – 15/1hr
End Sem Theory – 60/3 hrs
End Sem Practical – 25/3 hrs

Objective:

LearningOutcom:

UNIT – I:

(A) **Word Processing**

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities

(B) Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities

UNIT – II: Spreadsheet and its Business Applications

(A) **Managing worksheets-** Formatting, Entering data, Editing, and Printing a worksheet; handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table

Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.],

Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

(B) Creating Spreadsheet in the area of : Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

UNIT – III: Database Management System

(A) Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands.

(B) Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, managing the data records of Employees, Suppliers and Customers

UNIT – IV: Website Designing

(A) Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames

(B) Cascading Style Sheets.

Course Outcomes:

CO1: data management helps to student in a business sector.

CO2: How to work as a employee in computer application and how to manage various type of data.

Text Books Recommended:

1. Coronel and Rob, Database Principles, Cengage Learning
2. Fundamentals of Data Management –Saha RG- Himalaya Publishing House

Suggested Readings:

1. Thareja, IT & Application, Oxford
2. Aurora, Computer Fundamentals, Vikash
3. Sinha & Sinha, Fundamentals of Computers, BPB Publications
4. Dhar, P., Fundamental of IT and Its Application in Business, APH

PRACTICAL

Practical Aspects:

1. Preparation of Project report and business letters using Ms Excel and its various features
2. Preparing PPT using Ms PowerPoint for presentations
3. Using Ms Excel for various data analysis, Graphical Representation of Data, and pivot tables and their analysis
4. Maintenance of accounting data records and its management by applying DBMS
5. Practical application of various web designing tools

C-4.3 : MANAGEMENT ACCOUNTING

Full Marks – 100

Mid Sem – 20/1hr

End Sem – 80/3 hrs

Objective:

To acquaint the students with basic concepts of management accounting, and basic understanding of tools and techniques used for managerial decision making.

Learning Outcome:

After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.

UNIT – I:

(A) **Management Accounting:** Meaning, nature, scope, and importance of management accounting; Role of management accounting; management accounting vs. financial accounting

(B) Role of management accounting in modern business; Tools and techniques of management accounting.

UNIT – II: Ratio Analysis & Cash flow statement

(A) Ratio Analysis: Meaning and utility of ratios; significance of Ratio analysis; Classification of Ratios – Profitability

ratios, Efficiency Ratios, Liquidity Ratios, Solvency Ratios; Advantages and limitations of Ratio Analysis.

(B) Cash flow Statements: Meaning and utility of Cash flow statements; Preparation of Cash flow statements – Indirect method; Limitations of Cash flow statements; Cash flow statements vs. Funds flow statements. (Reference to Revised AS-3 and Ind AS-7)

UNIT – III: Absorption & Marginal Costing:

(A) P/V Ratio, Break-even analysis, Margin of safety, angle of incidence

(B) Marginal and differential costing as a tool for decision making – make or buy, change of product mix, exploring new markets, shut down decisions.

UNIT – IV: Budgeting & Standard Costing:

(A) Concept of budget and budgetary control; objectives, merits and limitations of budgetary system; Master budget, Functional budget, Fixed and Flexible budgets; Zero based budgeting.

(B) Standard Costing & Variance Analysis: Meaning of standard cost and standard costing, Advantages and disadvantages of standard costing and variance analysis: Material, Labour & Overhead.

Course outcomes:

CO1: Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, classification, need, importance of adequate working capital, disadvantages of excess or inadequate working capital, fund flow and cash flow statements, working capital, marginal costing, break even analysis, budget, budgeting and budgetary control.

CO2: Familiarize and understand the difference between financial and cost accounting versus management accounting, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, significance and limitations in the preparation of fund flow and cash flow statement.

CO3: Develop the application skills to estimation of working capital, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.

CO4: Analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.

CO5: Preparation of cash flow and fund flow statement to evaluate cash and fund flow of the company, managerial applications of marginal costing.

Text Books Recommended:

1. Management Accounting, S swain/ S.P. Gupta/ A Sharma, V.K. Global Pub. Pvt. Ltd.,
2. Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting. Prentice Hall.

Suggested Reading:

1. Jain & Narang, Management Accounting, Kalyani Publications
2. Management Accounting-M Wilson- Cost Accounting-Jena B,Bal S and Das A Himalaya Publishing House
3. Narasimhan M.S., Management Accounting, Cengage Learning
4. Cost & Management Accounting, Taxmann Publications
5. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
6. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.
7. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
8. Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing

GE-4.4 : PRINCIPLES OF MARKETING

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objective:

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

Learning outcome:

After the completion of this paper, the students will able to identify marketing components and fit them in the value chain along with the various marketing strategies.

UNIT – I: Introduction:

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

(B) **Consumer Behaviour and Market segmentation:**

Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.

UNIT – II: Product:

(A) Concept and importance, Product classifications; Concept of product mix

(B) Branding, packaging and labeling; Product life-cycle; New Product Development Process

UNIT – III: Pricing, Distribution Channels and Physical Distribution

(A) Pricing: Significance, Factors affecting price of a product, Pricing policies and strategies, Distribution Channels

(B) Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel

UNIT – IV: Promotion and Recent developments in marketing:

(A) Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics.

(B) Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Course outcomes:

CO1: Acquire basic concepts of market, Marketing, Selling, Marketing Management and components of Marketing mix.

CO2: Have a comprehensive knowledge on product planning, Market segmentation, functions of middlemen and Sales promotion program.

CO3: Analyze the organisational structure of Marketing, role of marketing for economic development and effects of Channel of Distribution.

Text Books Recommended:

1. Marketing Principles and Management-Sherleker and Pany- Himalaya Publishing House
2. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan UIHaque. Principles of Marketing. 13th edition. Pearson Education.

Suggested Readings:

- ❖ Principles of Marketing, Bajaj, Kaur, Kalyani Publishers, New Delhi.
- ❖ Principles of Marketing, R.K. Mittal, A. Sharma, V.K. Global Pub. Pvt. Ltd, New Delhi.
- ❖ Marketing Management & Human Resource Management: Verma et.al, Oxford University Press.
- ❖ Lamb, C. W., Hair, J.F. and Sharma, D. MKTG, Cengage Learning
- ❖ Principles of Marketing M K Nabi, K C Raut, Vrinda Publications (P) Ltd
- ❖ Arun Kumar – Marketing management – Vikash Publication
- ❖ Rudani R.B – Basics of Marketing Management – S. Chand
- ❖ Majaro, Simon. The Essence of Marketing, Prentice Hall, New Delhi.
- ❖ Zikmund William G. and Michael D’Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Thomson Learning.
- ❖ Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company

SECC-II-4.5 : QUANTITATIVE AND LOGICAL THINKING

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

I. QUANTITATIVE APTITUDE & DATA INTERPRETATION

UNIT – I :

Whole numbers, Integers, Rational and irrational numbers, Fractions, Square roots and Cube roots, Surds and Indices, Problems on Numbers, Divisibility
Steps of Long Division Method for Finding Square Roots:

UNIT – II :

Basic concepts, Different formulae of Percentage, Profit and Loss, Discount, Simple interest, Ratio and Proportion, Mixture

UNIT – III :

Time and Work, Pipes and Cisterns, Basic concepts of Time, Distance and Speed; relationship among them

UNIT – IV :

Concept of Angles, Different Polygons like triangles, rectangle, square, right angled triangle, Pythagorean Theorem, Perimeter and Area of Triangles, Rectangles, Circles

UNIT – V :

Raw and Grouped Data, Bar Graphs, Pie charts, Mean, Median and Mode, Events and Sample Space, Probability

II. LOGICAL REASONING

UNIT – I :

Analogy basing on kinds of relationships, Simple Analogy; Pattern and Series of Numbers, Letters, Figures.
Coding-Decoding of Numbers, Letters, Symbols (Figures), Blood relations

UNIT – II :

Logical Statements– Two premise argument, More than two premise argument using connectives

UNIT – III :

Venn Diagrams, Mirror Images, Problems on Cubes and Dices

Books Prescribed :

1. Quantitative And Logical Thinking – Odisha State Higher Education Council, Bhubaneswar

AECC-4.6 (EV-IV) : ETHICS & VALUES

UNIT-IV : Ethical Values for Student Life

Full Marks – 25

End Sem – 25/1 hr

Meaning and Objective of Education :

Knowledge is power and quest for knowledge is the real meaning of education, not quest for Degree and qualifications; Real education builds character : Difference between Academic Qualification and Ability, Academic failure could be failure within the classroom, but not outside (i.e. Failed in exam, passed in life!)

Challenges for Ethical Practices in Institutions of Higher Education:

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

Inter personal Relation and Community Life in HEI :

Green Preacher and conservation of Energy, Community Life in Campus including Hostels, Local Common area, Inter personal relations (Students-Teacher, Students-Student and Man-Woman, Positive Friendship)

Ethical Leadership in Academic Institution:

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

SEMESTER-V

C-5.1 : COMPUTERIZED ACCOUNTING & E-FILING OF TAX RETURNS

Full Marks – 100

Mid Sem – 15/1hr

End Sem Theory – 60/3 hrs

End Sem Practical – 25/3 hrs

Objective:

To help and provide better knowledge about computerized accounting reading and practically solving the problem in business sector.

Learning outcome:

In this programme students are known about the tally package, accounting and finance sector.

THEORY

UNIT – I: Computerized Accounting Package: Using Generic Software

- (A) 1. Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godowns, Bank Reconciliation
2. Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls

- (B) 1. Payroll Accounting
2. TDS, GST
3. Back up & Restore, Export and Import data

UNIT – II: Designing Computerized Accounting System

- (A) Introduction to DBMS Package –
1. Table, Query, Form and Report
2. Designing Payroll System for Accounting using Form, Query, and Report

- (B) Designing Computerized Accounting System using DBMS Package
Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and Balance Sheet with Form wizard and Report

UNIT – III: E-filing of Tax return

- (A) 1. Preparation and submission online form 10E [Relief u/s 89(1)] (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual Taxpayer [e-filing without using DSC and with using DSC, EVC]
2. View form 26AS, Upload return, View e-file returns, e-verification

- (B) 1. Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
2. E-Pay tax (Challan No./ITNS 280, ITNS 281)
3. Preparation and submission online form 10E[Relief u/s 89(1)]

Course outcome:

CO1: Acquire the basic knowledge of computer and its parts, various types of computer, programming and its tools, E-commerce, internet and management information system and also knowing the accounting software package.

CO2: Develop the analytical skills of generations of computer, Programming languages, E-Commerce and internet technology.

CO3: Gain practical knowledge to construct the flowchart and algorithm for a given problem independently.

Text Books Recommended:

1. Software: Singhanian, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
2. Book of Computerized Accounting and E Filling of Tax Returns-Mohanty R, Dash ALN- Cost Accounting-Jena B, Bal S and Das A- Himalaya Publishing House

Suggested Readings:

- ❖ Software: "Excel Utility", incometaxindiaefiling.gov.in

PRACTICAL

Practical Aspects:

- Creation of company and ledger accounts, voucher entries, payroll accounting, & data management in accounting software packages including TDS and GST
- Use of DBMS Package for various accounting database, designing of Payroll and report generation
- Preparation and submission of online Income Tax Returns, E-payment of tax, E-verification of returns, and viewing of 26AS.

C-5.2 : FUNDAMENTALS OF FINANCIAL MANAGEMENT

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objective:

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

Learning Outcome:

After the completion of this paper, students will be able to understand finance in a better way along with giving them insight to practical management of long and short finance for real business houses.

UNIT – I: Introduction & Basic Concepts

- (A) Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, Role of Chief Financial Officer. Financial environment in which a firm has to operate
- (B) Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity. Risk-return relationship (concepts only)

UNIT – II: Sources of Finance and Cost of Capital/ Financing Decisions

- (A) Different sources of finance; long term and short term sources, Cost of capital: concept, relevance of cost of capital
- (B) Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).

UNIT – III: Capital Expenditure Decisions / Long term Financial Decisions & Dividend Decisions

- (A) **Capital Expenditure Decisions / Long term Financial Decisions** : Objectives of Capital Budgeting Process, Concept of Cash flow, Methods of long term investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods)
- (B) **Dividend Decisions:** Meaning, Nature and Types of Dividend, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model

UNIT – IV: Working Capital Management/ Liquidity Management

- (A) Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle
- (B) Policies relating to Current Assets – Conservative, Aggressive and Balance, Various sources of finance to meet working capital requirements.

Course outcome:

CO1: Students should introduce about the business financed and firm objective.

CO2: Student how to accumulate money on the basic of time period.

CO3: It clearly mentioning and create knowledge about long term and short term sources of finance for using in capital structure and cost of capital.

Text Books Recommended:

1. Rostogi, Fundamentals of Financial Management, Taxmann Publications
2. Fundamental of Financial Management, Sharma, Gupta, Kalyani Publishers, New Delhi.

Suggested Readings:

- ❖ Fundamentals of Financial Management, Vandana Dangi, V.K. Global Pvt. Ltd., New Delhi
- ❖ Parasuraman – Financial Management : A Step by Step Approach, Cengage Learning
- ❖ Pandey, I.M. Financial Management. Vikas Publications.
- ❖ Financial Management, Himalaya Publishing House
- ❖ Bhalla V.K – Financial Management – S. Chand
- ❖ Horne, J.C. Van and Wackowich. Fundamentals of Financial Management. 9th ed. New Delhi Prentice Hall of India.

DSE-5.3 : FINANCIAL MARKETS, INSTITUTIONS & SERVICES

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objectives:

To enable the students to understand the financial institutions operating in India and services provided by them.

Learning Outcome:

After completion of this paper, the students will be able to understand the role and benefits of financial institution and services.

UNIT – I: Basic Theoretical Framework:

- (A) The financial system and its technology; The factors affecting the stability of the financial system; Development finance vs. universal banking
- (B) Financial intermediaries and Financial Innovation; RBI-Central Banking.

UNIT – II: Financial Institutions & Non-Banking Financial Institutions :

- (A) A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC, Banking Institutions: Commercial banks - the public and the private sectors - structure and comparative performance, problems of competition; interest rates, spreads, and NPAs. Bank capital - adequacy norms and capital market support.
- (B) **Non-banking financial institutions:**
Evolution, control by RBI and SEBI. A perspective on future role, Unit Trust of India and Mutual Funds, Reserve bank of India Framework for Regulation of Bank Credit
Commercial paper: Features and advantages, Framework of Indian CP Market, effective cost/interest yield.

UNIT – III: Financial services:

- (A) Asset/fund based Financial services - lease finance, consumer credit and hire purchase finance, factoring definition, functions, advantages, evaluation and forfeiting
- (B) bills discounting, housing finance, venture capital financing. Fee-based / Advisory services: Stock broking, credit rating.

UNIT – IV: Operations:

- (A) Financial Assets/ Instruments Rights issues, issue of Debentures, issue of Equity shares - pre-issue activity, post-issue activities.
- (B) The regulatory framework: SEBI and Regulation of Primary and Secondary Markets, Company Law provisions.

Course Outcome:

CO1: Its provide for student various knowledge in financial market, institution, service and instruments.

CO2: To know about the NBFC and capital adequacy form.

CO3: Students should get the Knowledge in Both Private and Public Bank.

Text Books Recommended:

1. Financial Markets, Institutions & Services-Gordon, Natrajan-Himalaya Publishing House
2. Pathak: Indian Financial Systems Pearson Education

Suggested Readings:

- ❖ Financial Market and Int., A. Goyal and M. Goyal, V.K. Global Pvt. Ltd., New Delhi
- ❖ Financial Markets, Institutions and Services, Kaur, Talwar, Kalyani Publishers, New Delhi.
- ❖ BHATTACHARYYA INDIAN FINANCIAL SYSTEM 2e, Oxford University Press.
- ❖ M.Y.Khan, Financial Services, Tata McGraw-Hill, New Delhi, 2004.

- ❖ H.R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd.2002.
- ❖ Madura, J., Financial Institutions and Markets; Sharma R. and Mehta K. Financial Services, Cengage Learning

DSE-5.4 : FINANCIAL STATEMENT ANALYSIS & REPORTING

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objectives:

To enable the students to understand the basic knowledge about the financial statement analysis and reporting for economic decision making.

Learning Outcome:

After the completion of this paper, the students will be able to prepare the end result of a business houses by preparation through financial statement analysis and reporting.

UNIT – I: Introduction

- (A) Concepts of financial statements – Nature of financial statements – Objectives of financial statements
- (B) Different types of financial statements: income statement, balance sheet, statement of retained earnings, fund flow statement, cash flow statement, Notes to Accounts – Limitations of financial statements.

UNIT – II: Analysis & Interpretation of Financial Statements:

- (A) Traditional Approaches Vs. Modern Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used
- (B) Techniques of financial statement analysis: Comparative Statements, Common-size Statements, Trend Ratios and Ratio Analysis – Problems encountered in financial statement analysis.

UNIT – III: Ratio Analysis

- (A) **Ratio Analysis:**
Classification of ratios – Ratio formation – Ratio interpretation – Practical methods of ratio analysis: Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.
- (B) **Multivariate Ratio Analysis:**
Concept, objectives, uses and limitations – Univariate analysis Vs. Multivariate ratio analysis – Application of statistical tools in financial statement analysis.

UNIT – IV: Corporate Reporting:

- (A) Cash Flow statement Analysis (AS 3)
- (B) Statutory and Non Statutory Reports, Integrated Reporting and Sustainability Reporting

Course Outcomes:

CO1: financial statement analysis the ratio of a company for students are accumulates its.

CO2: evaluate student what is CSR in company.

CO3: what are analyzed in financial statement like trend analysis, common size statement, comparative statement etc.

Text Books Recommended:

1. Financial Statement Analysis and Reporting, S Swain/ B. Mishra, V.K. Global Pvt. Ltd., New Delhi.
2. Financial Statement Analysis and Reporting-Prashanth Athma-Himalaya Publishing House

Suggested Readings:

- ❖ Financial Statement Analysis and Reporting. Gupta, Mehra Kalyani Publishers.
- ❖ Narasimhan, M.S. : Financial Statement and Analysis, Cengage Learning
- ❖ Foster, G.: Financial Statement Analysis, Englewood Cliffs, NJ, Prentice Hall.
- ❖ Sahaf M.A – Management Accounting – Principles & Practice – Vikash Publication
- ❖ Maheswari, S.N.: Management Accounting & Financial Control, New Delhi, Sultan Chand.
- ❖ Foulke, R.A.: Practical Financial Statement Analysis, New York, McGraw-Hill.
- ❖ Hendriksen, E.S.: Accounting Theory, New Delhi, Khosla Publishing House.
- ❖ Porwal, L.S.: Accounting Theory – An Introduction, New Delhi, Tata-McGraw-Hill

AECC-5.5 (EV-V) : ETHICS & VALUES

UNIT-V : Vulnerable Sections of Society: Understanding their Issues

Full Marks – 25
End Sem – 25/1 hr

Issues Relating to Children:

_____ Nutrition and health, Child Exploitation : Child labour, Trafficking, Sexual exploitation _____

Issues Relating to Elderly Persons:

Abuse of Elders, Financial Insecurity, Loneliness and Social Insecurity, Health Care Issues, Needs for a Happy and Dignified Ageing

Issues Relating to Persons with disability:

Rights of PWD, affirmative action, Prevention of discrimination, providing equal opportunity, various scheme for empowering PWD and social justice for PWD

Issues Relating to Third Gender:

Understanding the Third Gender, Social justice for them, Removal of discrimination, Affirmative action and Acceptance of diversity of gender

SEMESTER-VI

C-6.1 : AUDITING AND CORPORATE GOVERNANCE

Full Marks – 100

Mid Sem – 20/1hr

End Sem – 80/3 hrs

Objective:

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Learning Outcome:

At the end of the paper student will have detail knowledge about principles and techniques of audit in accordance with current legal requirement and as per the guidelines of different statutory authorities.

UNIT – I

- (A) **Auditing:** Introduction, Meaning, Objects, Basic Principles and Techniques; Classification of Audit, Audit Planning
- (B) Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities

UNIT – II

- (A) **Audit of Limited Companies:**
Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013
- (B) **Special Areas of Audit:**
Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Standard on Auditing (SA); Relevant Case Studies/Problems;

UNIT – III

- (A) **Corporate Governance:** Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad
- (B) Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

UNIT – IV : Corporate Social Responsibility (CSR) :

- (A) Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance
- (B) Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees

Course outcomes:

CO1: Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.

CO2: Understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.

CO3: Develop the application skills related to vouching of cash book, trading and impersonal ledger accounts, verification & valuation of assets and liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.

Text Books Recommended:

1. Gupta, Kamal and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New

Delhi.

2. Auditing and corporate governance, Pradeep Kumar, Kalyani Publishers, New Delhi.

Suggested Readings:

- ❖ Auditing and corporate governance, A. Sharma, V.K. Global Pvt. Ltd., New Delhi
- ❖ SATHEESH KUMAR Corporate Governance, Oxford University Press.
- ❖ Shikha, N. and Sharma, G. Corporate Governance in India : Principles and Policies, CENGAGE Learning
- ❖ Jha, Aruna. Auditing. Taxmann.
- ❖ Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Auditing. S. Chand and Co. Ltd., New Delhi.
- ❖ Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
- ❖ Singh, A. K. and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
- ❖ Alvin Arens and James Loebbecke, Auditing: an Integrated Approach
- ❖ MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
- ❖ Khanka – Business Ethics & Corporate Governance – Vikash Publication
- ❖ Auditing Principles and Techniques- S. K. Basu, Pearson Publication

C-6.2 : BUSINESS MATHEMATICS

Full Marks – 100

Mid Sem – 20/1hr

End Sem – 80/3 hrs

Objective:

The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

Learning Outcome:

After reading this subject the students will be able to understand basic concepts in the areas of business calculus and financial mathematics and to connect acquired knowledge with practical problems in economic practice.

UNIT – I: Matrices and Determinant

- (A) Algebra of matrices., Inverse of a matrix, Matrix Operation – Business Application 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) Determinant and its properties

UNIT – II: Calculus

- (A) **Calculus I:** Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit and continuity of a function, Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives
- (B) **Calculus II:** Integration: Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions, definite integration, Finding areas in simple cases, Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve.

UNIT – III: Mathematics of Finance

- (A) Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future
- (B) present values using different types of rates of interest. Depreciation of Assets (General annuities to be excluded)

UNIT – IV: Linear Programming (Use of Excel spreadsheet & Other mathematical software)

- (A) Formulation of linear programming problems (LPP): Graphical solution to LPPs. Cases of unique and multiple optimal solutions, Unbounded solutions and infeasibility
- (B) Solution to LPPs using Simplex method – maximization and minimization cases, PERT and CPM (simple Problem)

Course outcome:

CO1: the business mathematics showing to student how to its calculation of standard form and mathematics function.

CO2: mathematic determinants states to student of algebra and properties operation.

CO3: helps to student for linear programming use in software for mart of spreadsheet.

Text Books Recommended:

1. Business Mathematics, Patri and Patri, Kalyani Publishers, New Delhi
2. Business Mathematics - S K Sahoo, Vrinda Publications (P) Ltd.

Suggested Readings:

- ❖ Arora P.N. Business Mathematics – S. Chand
- ❖ Business Mathematics, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd., New Delhi.
- ❖ GHOSH & SINHA BUSINESS MATHEMATICS & STATISTICS, Oxford University Press.

- ❖ Francis, J. Business Statistics, Cengage Learning
- ❖ Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
- ❖ Arora S.R & Gupta K. – Business Mathematics – Taxmann Publication
- ❖ Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
- ❖ Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
- ❖ Zamirudeen & Bhambri – Business Statistics – Vikash Publication
- ❖ Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning.
- ❖ Prasad, Bindra and P.K. Mittal. Fundamentals of Business Mathematics. Har-Anand Publications.
- ❖ Thukral, J.K. Mathematics for Business Studies. Mayur Publications.
- ❖ Soni, R.S. Business Mathematics. Pitambar Publishing House.
- ❖ Singh J. K. Business Mathematics. Himalaya Publishing House

DSE-6.3 : FUNDAMENTALS OF CORPORATE TAX PLANNING

Full Marks – 100
Mid Sem – 20/1hr
End Sem – 80/3 hrs

Objective:

To provide a conceptual idea about the various provisions of tax planning related to corporate sector.

Learning outcome:

After completion of this paper, students will be able to help tax consultants in tax planning, assessment and filing income tax returns of corporate sector, thereby they can get themselves self-employed.

UNIT – I:

- (A) **Corporate Tax in India**–Concept and features and benefits of Tax planning, Tax Avoidance; Concept features and approaches; Tax Evasion: Concept, feature methods & reasons, Tax management : Concept, features, Tax planning Vrs Tax management, Tax planning Vrs Tax evasion
- (B) **Residential status** of a company and its incidence of tax; Minimum **Alternate Tax** : Concept, objectives, provisions applicability
Calculation of Tax Liability

UNIT – II:

- (A) **Carry forward and set-off** of losses : Inter source and Inter head set off, Provisions for carry forward and set off of business losses
- (B) unabsorbed depreciation : Concept, provisions for carry forward and set off of unabsorbed depreciation

UNIT – III:

- (A) **Tax Planning with reference** to Depreciation : Important provisions, Anvestment Allowance, Additional depreciation; Tea, Coffee and Rubber Development Account.
- (B) **Tax planning of Capital Gain and Scientific Research** : Capital Assets, Transfer of capital assets, method of computing capital gains, exempted capital gains, tax on capital gains; expenditure on scientific research; deductions in respect of scientific research; sale of assets of scientific research.

UNIT – IV: Corporate Tax returns

- (A) Assessment, Return Filing : Filing of return, ITR forms, PAN, electronic filing of return, e-filing process; procedure for assessment.
- (B) Penal provision, Double taxation Relief : Provisional for penalties, waiver of penalty, prosecutions; meaning of double taxation, relief from double taxation.

Course outcome:

CO1: Student acquiring the knowledge about corporate tax and how its planned by a company to payment tax.

CO2: ensuring the corporate tax return to filling in computer software.

CO3: Student accumulated about the carry forward losses and set up it.

Text Books Recommended:

1. Bhagabati Prasad, Direct Tax Laws & Practices
2. Corporate Tax Planning, V.K. Global Publications

Suggested Readings:

❖ Singhania V.K. Direct Taxes: Law & Practices, Taxmann Publication.

❖ Corporate Tax Planning, Kalyani Publishers

DSE-6.4 : BUSINESS RESEARCH METHODS AND PROJECT WORK

Full Marks – 100
Mid Sem – 10/1hr
End Sem Theory – 40/3 hrs
End Sem Project – 50

Objective:

This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Learning Outcome:

After completion of this paper, the students will be able to assess and apply a range of research method on a practical project.

UNIT –I : Introduction

- (A) **Meaning of research;** Scope of Business Research; Purpose of Research –Exploration, Description, Explanation
- (B) **Unit of Analysis** – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

UNIT –II : Research Process:

- (A) An Overview; Problem Identification and Definition
- (B) Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method Existing Data Based

UNIT –III : Measurement:

- (A) Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Measurement Scales- N nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison
- (B) Sampling –Steps, Types, Sample Size Decision; Secondary data sources Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests; testing the assumptions of the assumptions of Classical Normal Linear Regression

SECTION B: PROJECT REPORT

UNIT– IV Report Preparation: Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Note:

1. There shall be a written examination of 50% Marks on the basis of Unit I to III.
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.

Course outcomes:

- CO1: Explain key research concepts and issues, read, comprehend, and explain research articles in their academic discipline.
- CO2: helps to students in PhD level of Education they have to required.
- CO3: when the student research a particular topic that is helps in step by step what will he or she do.

Text Books Recommended:

1. Mishra Business Research Methods, Oxford University Press.
2. Business Research Methods and Project work, Priyaranjan Dash, Vrinda Publications (P) Ltd

Suggested Readings:

1. Business Research methods, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd., New Delhi.
2. Upagade & Shende – Research Methodology – S. Chand
3. A.K.P.C. Swain, Business Research methods and Project work, Kalyani Publishers, New Delhi
4. Dangi, H.K. Business Research methods, Cengage Learning
5. Chawla Deepak – Research Methodology – Vikash Publication

AECC-6.5 (EV-VI) : ETHICS & VALUES
UNIT-VI : Environmental & Techno Ethics

End Sem – 25 Marks
Full Marks – 25 Marks

Environmental Ethics

Types of Ecological Values, Environmental Values & Valuing Nature, Equitable use of Resources, Role of Individual in the conservation of resources for future generation, Bio-Ethics-Genetic manipulation in plants and animals for benefits of society and cruelty against animal.

Promotion of Green Technology:

Goal of Green Technology: Reduce recycling, Renew (removal of chemicals),

Refuse and Responsibility.

Green Technology in relation to :- Energy and Construction.

Ethics and Technology:

Ethics and Technology with reference to Science, gadget, machine etc. and interaction with each other, Agricultural, Industrial, Digital, Globalized Age etc

Judicious Use of Technology:

Judicious use of Mobile Phones, Electrical machines, Plastics, Television, Computers and their harmful effects

Ethics and Use of Digital Technology: Cyber ethics- Crimes and Ethical hacking,

Ethics of social media: WhatsApp, Facebook, Twitter and others.

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KEEP LEARNING FOR A BETTER COMMERCE ENVIRONMENT