

Shri Vishwanath P. G. College Kalan, Sultanpur

(Affiliated)

DR. RAM MANOHAR LOHIA AVADH UNIVERSITY, AYODHYA

Structure of Syllabus for the Program: B.Sc.

Subject: COMMERCE (B.Com.)



SEMESTER-WISE TITLES OF THE PAPERS IN UG COMMERCE (B.COM.)

YEAR	SEME-STER	COURSE CODE	PAPER TITLE	THEORY/ PRACTICAL	CREDIT
<i>CERTIFICATE</i>					
FIRST YEAR	I	C010101T	Business Organisation	Theory	6
		C010102T	Business Statistics	Theory	6
		C010103T	Business Communication	Theory	6
		C010104T	Introduction to Computer Application	Theory	6
	II	C010201T	Business Management	Theory	6
		C010202T	Financial Accounting	Theory	4
		C010203P	Computerised Accounting	Practical	2
		C010204T	Essentials of E-Commerce	Theory	6
		C010205T	Business Economics	Theory	6
	<i>DIPLOMA</i>				
SECOND YEAR	III	C010301T	Company Law	Theory	6
		C010302T	Cost Accounting	Theory	6
		C010303T	Business Regulatory Framework	Theory	6
		C010304T	Inventory Management	Theory	6
	IV	C010401T	Income Tax Law and Accounts	Theory	6
		C010402T	Fundamentals of Marketing	Theory	4
		C010403P	Digital Marketing	Practical	2
		C010404T	Fundamentals of Entrepreneurship	Theory	6
		C010405T	Tourism and Travel Management	Theory	6
		<i>DEGREE</i> IN BACHELOR OF SCIENCE			
THIRD YEAR	V	C010501T	Corporate Accounting	Theory	5
		C010502T	Goods and Services Tax	Theory	5
		C010503T	Business Finance	Theory	5
		C010504T	Principles and Practices of Insurance	Theory	5
		C010505T	Monetary Theory and Banking in India	Theory	5
	VI	C010601T	Accounting for Managers	Theory	5
		C010602T	Auditing	Theory	5
		C010603R	Comprehensive Viva	Viva	5
		C010604T	Financial Institutions and Market	Theory	5
		C010605T	Human Resource Management	Theory	5
		C010606T	Business Ethics and Corporate Governance	Theory	5

Semester I

Theoretical Paper - I

C010101T: BUSINESS ORGANISATION

Unit -I

Business:

Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.

Unit -II

Promotion of Business:

Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit -III

Plant Location:

Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout.

Size of Business Unit: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit -IV

Business Combination:

Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.

Suggested Readings:

1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
5. Prakash, Jagdish, "Business Organization and Management", Kitab Mahal Publishers (Hindi and English)

Semester I

Theoretical Paper - II **C010102T: BUSINESS STATISTICS**

Unit -I

Indian Statistics:

Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.

Unit -II

Measures of Central Tendency:

Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.

Unit -III

Correlation:

Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.

Unit -IV

Index Number:

Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.

Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, Harper Collins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.

Semester I

Theoretical Paper - III

C010103T: BUSINESS COMMUNICATION

Unit -I

Introduction:

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

Unit –II

NON-Verbal Aspects of Communicating:

Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.

Unit –III

Business Language and Presentation:

Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum.

Unit –IV

Report Writing Identify the types of reports:

Define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.

Suggested Readings:

1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Bovee, and Thill, Business Communication Today, Pearson Education
3. Shirley, Taylor, Communication for Business, Pearson Education
4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH
5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra

Semester I

Theoretical Paper - IV

C010104T: INTRODUCTION TO COMPUTER APPLICATION

Unit -I

Computer - An Introduction:

Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC- Software packages-An introduction, Disk Operating system and windows: Number systems and codes.

Unit -II

Relevance of Data Base Management Systems and Interpretations of Applications:

DBMS system Network, Hierarchical and relational database, application of DBMS systems

Unit -III

Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.

Unit -IV

Word Processing: Meaning and role of word processing in creating of document, Editing, formatting and printing document using tools such as spelling checks, Data Communication Networking-LAN & WANS.

Suggested Readings:

1. Gill, N. S, "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi
2. Shrivastava "Fundamental of Computer & Information Systems" (Wiley Dreamtech)
3. Leon A and Leon M., "Introduction to Computers" (Vikas, 1st Edition).
4. R.S. Salaria, "Computer Fundamentals", Khanna Publishing House, Delhi.
5. Norton P., "Introduction to Computers", (TATA McGraw Hill)
6. Leon "Fundamentals of Information Technology", (Vikas)
7. Ravichandran, A., "Computers Today", Khanna Publishing House, Delhi.
8. Sinha, P.K., "Computer Fundamental", BPB Publications (Hindi and English)
Laudon & Laudon, "Management Information System"

Semester II

Theoretical Paper-I **C010201T: BUSINESS MANAGEMENT**

Discuss the Management Practices in Indian “Vedas”:

Introduction - Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.

Unit -II

Planning:

Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure-Forms.

Unit -III

Direction:

Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.

Unit -IV

Controlling:

Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.

Suggested Readings:

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. and Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons, (1970).
5. Jagdish Prakash, “Business Organization and Management”, Kitab Mahal publishers, (1997).
6. Agarwal K.K., “Business Organisation and Management”.
7. Joshi, G.L., “Vyavasayik Sanghathan Evam Prabandha”.
8. Prasad, Jagdish, “Vyavasayik Sanghathan Evam Prabandha”.
9. Shukla, Sudhir, “Vyavasayik Sanghathan Evam Prabandha”

Semester II

Theoretical Paper-II

C010202T: FINANCIAL ACCOUNTING

Unit –I

Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.

Unit -II

Royalty Accounts:

Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.

Unit -III

Departmental Accounts:

Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.

Unit -IV

Insolvency Accounts:

Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account

Voyage Accounts:

Meaning & Preparation of Voyage Accounts

Suggested Readings:

1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint(2014)
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.
5. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)

Practical

C010203P: COMPUTERISED ACCOUNTING

Lab Experiment List:

Unit -I

Accounting:

Concept, Objectives, Advantages and Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics of Accounting Information. Role Of Accounting In Business. Fresnel Biprism: Thickness of mica sheet.

Unit -II

Introduction To Computer And Accounting Information System {AIS}:

- (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System).
- (B) Introduction To Operating Software, Utility Software And Application Software.
- (C) Introduction To Accounting Information System (AIS) As A Part Of Management Information System.

Unit -II

Computerised Accounting Systems:

Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.

Suggested Readings:

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13th Ed. 2013.
5. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
6. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
7. M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
9. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House

Semester II

Theoretical Paper-III (Elective)

C010204T: ESSENTIALS OF E-COMMERCE

Unit -I

Internet and Commerce:

Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.

Unit -II

Application in B2C:

Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker-Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.

Unit -III

Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.

Unit -IV

Applications in Governance:

EDI In Governance; E Government; E Governance Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.

Suggested Readings:

1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited
2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited
3. Agarwal Kamlesh And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English)
Manali- Danielle Internet And Internet Engineering Tata Mcgraw-Hill New Delhi

Semester II

Theoretical Paper-IV C010205T: BUSINESS ECONOMICS

Unit -I

Famous Economist of India like:

Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope Of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand.

Unit -II

Theory of Cost:

Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production

Function:

Law Of Variable Proportion; Properties Ridge Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.

Unit -III

A. Perfect Competition:

Meaning, Price And Output Determination.

B. Monopoly:

Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry.

C. Monopolistic Competition:

Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.

Unit -IV

Business Cycle:

Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.

Suggested Readings:

1. Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed.
2. Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), McGraw Hill Education, 9th Ed
3. Ahuja, H.L., "Managerial Economics", S.Chand, 8th Ed
4. Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed
5. Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publications
6. Gupta, G., "Managerial Economics", McGraw-Hill Education (India) Pvt Limited
7. Seth, M.L., "Principles of Economics", Lakshmi Narain Agrawal Educational Publishers, Agra

Semester III

Theoretical Paper-I **C010301T: COMPANY LAW**

Unit –I

Indian Companies Act 2013:

Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.

Unit –II

Shares:

Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.

Unit-III

Management:

Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.

Unit-IV

Majority Powers And Minority Rights:

Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment of Official Liquidator And Duties.

Suggested Readings:

1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013
Taxmann Publication
2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House
3. Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English)
4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd Edition Himalaya Publishing House

Semester III

Theoretical Paper-II **C010302T: COST ACCOUNTING**

Unit –I

Introduction:

Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.

Unit –II

Labour:

Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover.

Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.

Unit-III

Unit Output Costing:

Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.

Unit-IV

Process Costing:

Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.

Suggested Readings:

1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; SultanChand, New Delhi. (Hindi and English)
3. Tulsian P.C; Practical Costing: Vikas, New Delhi.
4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.
5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.

Semester III

Theoretical Paper-III

C010303T: BUSINESS REGULATORY FRAMEWORK

Unit –I

Indian Contract Act, 1872:

Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects

Unit –II

Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.

Unit-III

Sale of Goods Act, 1930:

Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.

Unit-IV

Negotiable Instrument Act:

Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.

Suggested Readings:

1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.
2. Chandha P.R: Business Law; Galgotia, New Delhi.
3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)
4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar & Sons Pvt. Ltd., Kolkata.
5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.
6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra

Semester III

Theoretical Paper-IV

C010304T: INVENTORY MANAGEMENT

Unit –I

Inventory Management:

Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory. Management, Benefits of good Inventory Management.

Unit –II

Concept and Valuation of Inventory:

Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.

Unit-III

Management of Working Capital:

Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.

Unit-IV

Inventory Control:

Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.

Suggested Readings:

1. Muller M. (2011), Essentials of Inventory Management, AMACON.
2. Narayan P. (2008), Inventory Management, Excel Books.
3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.
4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt.Ltd.
5. Chapman Stephen (2017), Introduction to Materials Management, PearsonPublishing.

Semester IV

Theoretical Paper-I

C010401T: INCOME TAX LAW AND ACCOUNTS

Unit –I

Taxation Policy of Raja Todarmal:

Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.

Unit –II

Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.

Unit-III

Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.

Unit-IV

Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.

Suggested Readings:

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)
4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra

Semester IV

Theoretical Paper-II

C010402T: FUNDAMENTALS OF MARKETING

Unit –I

Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.

Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.

Unit –II

Market Selection:

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

Product:

Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.

Unit-III

Pricing:

Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.

Promotion:

Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.

Unit-IV

Distribution:

Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non- store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.

Suggested Readings:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications.
(Hindi and English)

Semester IV

Paper III (Practical)

C010403P: DIGITAL MARKETING

Lab Experiment List:

Unit -I

Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.

Unit -II

Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.

Unit -II

Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.

Unit -II

Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E- mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.

Suggested Readings:

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson Indi
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kapoor, Neeru. E-Marketing, Pinnacle learning
5. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing:
6. Moving from Traditional to Digital. Pearson India
7. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

Semester IV

Theoretical Paper-IV

C010404T: FUNDAMENTALS OF ENTREPRENEURSHIP

Unit –I

Entrepreneurship:

Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur Manager. Entrepreneurship & Environment.

Unit –II

Entrepreneurship Development Programme (EDP):

Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.

Unit-III

Promotion of a Venture:

Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.

Unit-IV

Small Business:

Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.

Suggested Readings:

1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House
2. Desai, Vasant, "Management of Small Scale Industry", Generic
3. Drucker, Peter, "Innovation and Entrepreneurship", Harper Business; Reprint edition
4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand
5. Kenneth, P. Van, "Entrepreneurship and Small Business Management"
6. Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System"
7. Agrawal, R.C., "Udyamita Vikas" (Hindi)
8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company

Semester IV

Theoretical Paper-V

C010405T: TOURISM AND TRAVEL MANAGEMENT

Unit –I

Introduction to Travel:

Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.

Unit –II

The Modern Tour Industry:

Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.

Unit-III

Tour Operations and Documentation:

Functions- Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.

Unit-IV

Impact of Tourism and Tourism Organizations:

Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism.

Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).

Suggested Readings:

1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi.
2. Pran Nath Seth(1997), Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi,
3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi.

Semester V

Theoretical Paper-I **C010501T: CORPORATE ACCOUNTING**

Unit –I

Shares:

Features, Types of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue of Shares, Redemption Of Preference Shares.

Unit –II

Debentures:

Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.

Unit-III

Valuation of Goodwill:

Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.

Unit-IV

Accounting For Amalgamation of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External

Suggested Readings:

1. Gupta RL Radhaswami M, Company Accounts Sultan Chand AndCompany(Hindi and English)
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing(Hindi and English)
3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication(Hindi and English)
4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal
5. PS And Gupta SC Advanced Accounts S Chand And Company
6. Shukla MB Corporate Accounting Kitab Mahal
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English andHindi)

Semester V

Theoretical Paper-II

C010502T: GOODS AND SERVICES TAX

Unit –I

Indirect Tax:

Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.

Unit –II

Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate.

Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply.

Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.

Unit-III

Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. **Payment Under GST:** Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. **Return:** Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, **Assessment Under GST:** Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.

Unit-IV

Registration: Meaning Of Final Registration, Compulsory Registration and Procedure For New Registration, Amendment And Cancellation Of Registration. **Accounts And Records:** Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. **Invoice:** Format, Types Debit And Credit Note, **Voucher Audit:** Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.

Suggested Readings:

1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi
2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.
3. Bansal K. M. GST Customer law taxman Publication private limited University edition
4. RK Singh PK a bird's eye view of GST Asia law house
5. Singhanian VK student's guide to GST and customs law taxman Publication private limited University edition
6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHINGHOUSE, AGRA
7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, NewDelh

Semester V

Theoretical Paper-III **C010503T: BUSINESS FINANCE**

Unit –I

Business Finance:

Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.

Unit –II

Cost of Capital:

Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.

Unit-III

Dividend Policies:

Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.

Unit-IV

Time value of Money, Uses of simple and Compound interest in business finance.

Capital Market:

(A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.

Suggested Readings:

1. Avadhani V A Financial System
2. Bhalla VK Modern Working Capital Management
3. Chandra Prasanna Financial Management Theory And Practices
4. Khan NY And Jain PK Financial Management Tax And Problems
5. Pandey IM Financial Management

Semester V

Theoretical Paper-IV

C010504T: PRINCIPLES AND PRACTICES OF INSURANCE

Unit –I

Risk:

Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.

Unit –II

Life Insurance:

Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.

Unit-III

Marine Insurance:

Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.

Unit-IV

Fire Insurance:

Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.

Suggested Readings:

1. Mishra M.N., Insurance- Principles.
2. Practice.2- Gupta O.S., Life Insurance.
3. Vinayakam, M. Radhaswami & Vasudevam,
4. Insurance- Principles & Practice.4- Kothari & Bhall, Principles & Practice of Insurance.

Semester V

Theoretical Paper-V

C010505T: MONETARY THEORY AND BANKING IN INDIA

Unit –I

Money:

Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money-Meaning And Uses, Sources Of Changes In High Powered Money.

Financial System:

Components, Financial Intermediaries

Unit –II

Indian Banking System:

Definition of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process of Credit Creation By Banks; Determination of Money Supply And Total Bank Credit.

Unit-III

Development Banks And Other Non-Banking Financial Institution:

Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.

Unit-IV

The Reserve Bank of India:

Functions, Instruments of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.

Suggested Readings:

1. Saha SK Indian Banking System SBPD Publication (Hindi and English)
2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English)
3. Gupta SB Monetary Planning Of India
4. Khan M Y Indian Financial System Theory And Practice
5. Sengupta A K & Agarwal K Money Market Operations In India

Semester VI

Theoretical Paper-I

C010601T: ACCOUNTING FOR MANAGERS

Unit –I

Management Accounting:

Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.

Unit –II

Ratio Analysis:

Meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).

Unit-III

Standard Costing and Variance Analysis:

Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, and Reporting at different Levels of Management.

Unit-IV

The Reserve Bank of India:

Functions, Instruments of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact of Inflation And Inflationary Expectations.

Suggested Readings:

1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
2. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiana.

Semester VI

Theoretical Paper-I

C010601T: ACCOUNTING FOR MANAGERS

Unit –I

Management Accounting:

Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.

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Ratio Analysis:

Meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).

Unit-III

Standard Costing and Variance Analysis:

Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, and Reporting at different Levels of Management.

Unit-IV

The Reserve Bank of India:

Functions, Instruments of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact of Inflation And Inflationary Expectations.

Suggested Readings:

1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
2. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiana.

Semester VI

Theoretical Paper-II

C010602T: AUDITING

Unit –I

Methodology of Accounting, Auditing and Fraud risk management in **Kautilya's Arthshastra**

Audit and Audit Process:

Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.

Unit –II

Audit Procedures:

Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.

Unit-III

Audit of Limited Companies:

Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.

Unit-IV

Audit of Public Sector Undertaking and Banks:

Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies.

Cost Audit:

Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit.

Internal Audit:

Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.

Suggested Readings:

1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra.
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi
6. Sharma, Sanjeev, Auditing: MK Publications , Agra

Semester VI

Paper-III (VIVA) **C010603R: COMPREHENSIVE VIVA**

1. Comprehensive Viva



Semester VI

Theoretical Paper-IV

C010604T: FINANCIAL MARKET OPERATIONS

Unit –I

Financial Markets an Overview:

Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.

Unit –II

Capital Market:

New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.

Unit-III

Secondary market:

Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, Institutional investors.

Unit-IV

Investor Protection:

Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.

Cost Audit:

Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit.

Internal Audit:

Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.

Suggested Readings:

1. Machiraju, 'Indian Financial System' – Vikas Publishing House.
2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons New Delhi.
3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi
4. Mulay, M. A., "New Issues Capital Market in India"
5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House.
6. Avdhani, V. A., "Investment Management" Himalaya Publishing House.
7. Gupta, O. P., "Indian Securities Market".

Semester VI

Theoretical Paper-V

C010605T: HUMAN RESOURCE MANAGEMENT

Unit –I

Human Resource Management:

Concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.

Unit –II

Recruitment & Selection:

Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, and Placement.

Training & Development:

Training- Objectives & Importance of training, Training Methods-On job training and off - the job training.

Unit-III

Employee Compensation: Compensation & Welfare, Job Evaluation.

Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.

Unit-IV

Employee Welfare:

Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.

Suggested Readings:

1. Aswathappa K Maine resource management Tata McGraw Hill
2. Verma Pramod Savi Bagiyaprabandhan Rao VSP human resource management Excel books
3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons
4. Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra (English/Hindi)

Semester VI

Theoretical Paper-VI

C010606T: BUSINESS ETHICS AND CORPORATE GOVERNANCE

Unit –I

Values:

Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.

Unit –II

The Ethical Value System:

Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.

Unit-III

Law and Ethics:

Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.

Unit-IV

Corporate Governance:

Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.

Suggested Readings:

1. Kitson Alan- Ethical Organisation, Palgrave
2. L. T. Hosmer : The Ethics of Management, Universal Book.
3. D. Murray : Ethics in Organizational, Kogan Page.
4. S. K. Chakraborty : Values and Ethics in Organisation, OUP