

**ST. JOSEPH'S COLLEGE (AUTONOMOUS),
DEVAGIRI, CALICUT**



**Syllabus
For
BACHELOR OF COMMERCE
(PROFESSIONAL)**

(UNDER CHOICE BASED CREDIT SEMESTER SYSTEM)

(Effective from 2019 Admissions)

**REGULATIONS GOVERNING BACHELOR OF COMMERCE
(PROFESSIONAL) PROGRAMME UNDER SJCBCSS-UG EFFECTIVE
FROM 2019 ADMISSIONS**

Programme Objectives:

1. To groom the students to meet the challenges of the modern business world and also develop professional competence in the areas of Accounting, Auditing and Taxation.
2. To facilitate the students to pursue professional courses like CA and CS.

1.0 Title of the Programme

This Degree shall be called BACHELOR OF COMMERCE (PROFESSIONAL)
(B.Com. Professional).

2.0 Eligibility for Admission

Any candidate who has passed the Plus Two of the Higher Secondary Board of Kerala or Pre Degree of Calicut University or that of any other University or Board of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with not less than 45% marks in aggregate is eligible for admission, However, SC/ST, OBC and other eligible communities shall be given relaxation as per University rules.

3.0 Duration of the Programme

The duration of the B.Com Professional Programme of study is three academic years with six semesters.

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.0 Courses of study

The total number of courses for the whole B.Com. Professional Programme is 32. It is divided into 2 types of courses namely:—

1. Language Courses
2. Core Courses

5.1. The course of study leading to the award of B.Com Professional shall comprise the following:-

1st Semester

Course Code	Course	Contact Hours/ week	Credit	Internal	External	Total
	English	5	4	20	80	100
	Second Language	5	4	20	80	100
GBCP1B01T	Principles And Practice of Accounting	6	4	20	80	100
GBCP1B02T	Managerial Economics	4	3	20	80	100
GBCP1B03T	Numerical Skills	5	4	20	80	100
	Total	25	19			500

2nd Semester

Course Code	Course	Contact Hours/week	Credit	Internal	External	Total
GBCP2B04T	Financial Accounting	6	4	20	80	100
GBCP2B05T	Business Management and Entrepreneurship	5	4	20	80	100
GBCP2B06T	Business Regulations	5	4	20	80	100
GBCP2B07T	Business Communication	4	3	20	80	100
GBCP2B08T	Quantitative Techniques For Business	5	4	20	80	100
	Total	25	19			500

3rd Semester

Course Code	Course	Contact Hours/week	Credit	Internal	External	Total
GBCP3B09T	Corporate Accounting	6	4	20	80	100
GBCP3B10T	Income Tax Law And Practice	5	4	20	80	100
GBCP3B11T	Cost Accounting	5	4	20	80	100
GBCP3B12T	Marketing Management	4	3	20	80	100
GBCP3B13T	Corporate Regulations	5	4	20	80	100
	Total	25	19			500

4thSemester

Course Code	Course	Contact Hours/week	Credit	Internal	External	Total
GBCP4B14T	Applied Cost Accounting	6	4	20	80	100
GBCP4B15T	Business And Corporate Taxation	6	4	20	80	100
GBCP4B16T	Industrial & Labour Regulations	5	4	20	80	100
GBCP4B17T	Human Resource Management	4	4	20	80	100
GBCP4B18T	E – Commerce Management	4	3	20	80	100
	Total	25	19			500

5thSemester

Course Code	Course	Contact Hours/week	Credit	Internal	External	Total
GBCP5B19T	Accounting For Managerial Decisions	5	4	20	80	100
GBCP5B20T	Financial Management	4	4	20	80	100
GBCP5B21T	Auditing And Assurance	4	4	20	80	100
GBCP5B22T	Financial Markets and Services	4	3	20	80	100
GBCP5B23T	Business Research Methods	4	4	20	80	100
GBCP5B24T	Information Technology For Business	4	3	20	80	100
	Total	25	22			600

6thSemester

Course Code	Course	Contact Hours/week	Credit	Internal	External	Total
GBCP6B25T	Strategic Management	5	4	20	80	100
GBCP6B26T	Computerised Accounting	5	4	20	80	100
GBCP6B27T	Indirect Taxes Law And Practice	5	4	20	80	100
GBCP6B28T	Banking And Insurance Management	4	4	20	80	100
GBCP6B29T	Corporate Governance And Business Ethics	4	3	20	80	100
GBCP6B30D	Project Report & Viva – Voce	2	3	20	80	100
	Total	25	22			600

5.2 Core courses shall be taught by Commerce faculty and Language courses by concerned Language faculty.

6.0 Attendance

A candidate shall attend at least a minimum of 75% of the number of classes actually held for each of the courses in each semester to be eligible for appearing for the examination in that course. If the candidate has shortage of attendance in any course in a semester he/she shall not be allowed to appear for any examination in that semester. However the College may condone shortage if the candidate applies for it as laid down in the prescribed procedures and if the Principal is satisfied with the reasons cited by the candidate for his absence in classes.

7.0 Course Evaluation

Mark system is followed instead of direct grading for each question. For each course in the semester letter grade and grade point are used in 10-point indirect grading system as per the revised UG regulation of the University of Calicut 2019.

7.1 Internal Assessment

All courses shall have Internal Assessment as specified in the common regulations. Components of Internal Evaluation of the course Computerized Accounting “are – Attendance 25%, Test paper 50% and Practical 25%.

7.2 External Evaluation

The College shall conduct semester examinations for each of the courses. Provisions of the common regulations for the conduct of the examination and evaluation will be applicable in this case.

8.0 Project Report

During the sixth semester every student shall prepare a project report under the supervision and guidance of a faculty member.

Project work may be done individually or as a group of two students. But the project report should be in different areas. In no case the project reports of two students shall be identical.

The project shall be based on any topic related to the subjects he/she has studied.

Duration for project work is 3weeks.

A certificate showing the duration of the project work should be obtained from the organization for which the project work was done or from the guide and it shall be included in the project report.

The candidate shall prepare at least 2 copies of the report: one for submission to the Department and one for the student which he/she has to bring with him/her at the time of viva - voce. More copies may be prepared if the organization or the guide or both ask for it. The project report in English with not less than 40 pages (printed or typed, A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) should be submitted by the student to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

8.1 Structure of the Report

Title page

Certificate from the organization (for having done the project work)

Certificate from the guide

Declaration Acknowledgements

Contents

Chapter I: Introduction(Research problem, Objectives of the study, Methodology etc)

Chapter II: Review of Literature

Chapter III: Data Analysis

Chapter IV: Summary, Findings and Recommendations.

Appendix: (Questionnaire, Specimen copies of forms, other exhibits etc.) Bibliography:

8.2 Evaluation of the Project Report

The project report shall be subject to internal and external evaluation along with a comprehensive viva-voce for both internal and external. Internal evaluation is to be done by the Department and external evaluation by an external examiner appointed by the College. The marks shall be awarded based on the following guide lines:-

1. Evaluation of the Project Report shall be done under mark system. Marks secured will be awarded to the students combining the internal and external marks.
2. The Internal to External components is to be taken in the ratio of 1:4. The assessment of different components may be taken as below:

Criteria for Evaluating the Project Report

Internal (20% of Total)		<i>External (80% of Total)</i>	
Components	% of Marks	Components	% of Marks
Punctuality	20	Relevance of topic, Statement of Objectives, Methodology, References / Bibliography	20
Use of data	20	Presentation, Quality of analysis /use of statistical tools, Findings and commendations	30
Scheme / Organisation of the Report	30	Viva – voce	50
Viva – voce	30		

3. Submission of the Project Report and presence of the student for Viva-voce are compulsory for internal and external evaluations.
4. The student should get a minimum of 50% marks in the aggregate for pass in the project Report.
5. There shall be no improvement chance for marks obtained in the Project Report.
6. If the student fails to obtain a minimum of 50% marks, the Project work may be re-done and the report may be re-submitted along with subsequent examinations through the Department as per the existing rule of the UG examinations.

9.0 Requirement for passing the course

- 9.1 The minimum marks for pass in each of the courses shall be 50% for both internal and external put together.
- 9.2 For passing the B.Com Degree Professional Programme the student shall be required to achieve 120 credits (E grade) with 50% marks (internal and external put together) in all the courses.

10.0 Indirect Grading System

Indirect Grading for each course, for each semester and for the entire programme shall be done as follows

Percentage of Marks (Both Internal & External put together)	Grade	Interpretation	Grade point Average (G)	Range of Grade Points	Class
95 and above	A+	Outstanding	6	5.5 - 6	First Class with Distinction
90 to below 95	A	Excellent	5	4.5 - 5.49	
80 to below 90	B	Very good	4	3.5 - 4.49	
70 to below 80	C	Good	3	2.5 - 3.49	First Class
60 to below 70	D	Satisfactory	2	1.5 - 2.49	
50 to below 60	E	Pass/Adequate	1	0.5 - 1.49	Pass
Below 50	F	Failure	0	0 - 0.49	Fail

11.0 Fourth/Fifth semester students shall visit a business unit or a professional firm under the supervision of faculty members so as to enable them to have first hand knowledge about the working, managerial functions or any area of study as per curriculum. This study tour to a business unit or a professional firm shall form part of the curriculum. The tour report in not less than 10 pages, duly certified by the accompanying faculty member shall be submitted by each student to the Head of the Department.

12.0 In all other matters regarding the conduct of the B.Com degree Professional programme in the college under the choice based credit semester system which are not specified in this regulation the common regulation SJCBCSS-UG will be applicable.

Programme Specific Outcome

PSOs	PROGRAMME SPECIFIC OUTCOMES
PSO1	Apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system.
PSO2	Solve problems related to employer, employee, investors and consumers with legal protection
PSO3	Prepare financial statements of business using accounting principles, concepts, conventions and provisions
PSO4	Develop necessary professional knowledge and skills in finance and taxation
PSO5	Implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation
PSO6	Practice different techniques of communication and apply it in business and profession
PSO7	Use mathematical and statistical tools in academics, business and research
PSO8	Develop competency in students to make them employable in the global market
PSO9	Develop the skills of students to equip themselves as successful entrepreneurs
PSO10	Enhance practical knowledge to prepare various accounts in order to meet the national requirements.

Semester - I

GBCP1B01T: PRINCIPLES AND PRACTICE OF ACCOUNTING

Lecture Hours: 96 (6 Hrs/Week)

Credits:4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To enable the students to acquire conceptual knowledge of the financial accounting principles and practices.
- To equip the students with the skill of preparing accounts for various type of organizations.

Course Outcomes:

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Explain various principles of Accounting.
CO2	Use of accounting information by different stakeholders.
CO3	Prepare the financials statements of a merchandiser.

Module I

Introduction: Financial Accounting: Meaning, nature, functions, scope, usefulness - Accounting principles, concepts and conventions - Accounting standards - IFRS - Accounting Process: From recording of business transactions to preparation of Trial Balance - Rectification of Errors - Bank Reconciliation Statement - Conceptual framework for preparation of Financial Statements.

26 Hours

Module II

Accounting for Bill of Exchange, Hire Purchase and Installment System: Bills of Exchange: B/R and B/P - Acceptance, endorsement, discounting, retirement, dishonour and renewal of bills - Hire purchase system: Meaning - Features of agreement - Interest calculation - Recording transactions in the books of both parties - Default and repossession - Installment system: Features - Accounting of transactions of installment system.

18 Hours

Module III

Accounting for Consignment and Joint Venture: Consignment (IFRS 15 and Ind AS 115): Features, Accounting treatment in the books of Consigner and Consignee - Joint Arrangement (IFRS 12 and Ind AS 112): Joint operations and Joint Venture - Meaning - Features - Accounting procedures - Separate set of books - One venturer keep the accounts

- All venturers keep accounts.

12 Hours

Module IV

Partnership Accounts: Fundamentals - Capital, Fixed and Fluctuating - Adjustments for change in profit sharing ratios - Revaluation of assets and liabilities - Goodwill - Methods of valuation - Treatment of Goodwill - Reconstitution of the Firm - Admission, retirement and death of a partner - Dissolution of partnership including piece meal distribution - Conversion into a company and sale to a company.

25 Hours

Module V

Accounting for Branch and Departments: Branch Accounts: Features - Types of branches - Dependent branches: Methods of accounting - Debtors system, Stock and Debtors system - Independent Branches: Features - Preparation of Consolidated Profit and Loss Account and Balance Sheet - Department Accounts: Features - Basis of allocation of expenses – Inter departmental transfers - Provision for Unrealised Profit - Preparation of Departmental Profit And Loss Account.

15 Hours

Reference Books:

1. Haneef and Mukherjee, Accountancy-I, Tata Mcgraw HillCo.
2. R.L.Gupta&V.K.Gupta, Principles & Practice of Accounting, SulthanChand.
3. S.P. Jain & K.L Narang, Accountancy-I, KalyaniPublishers.
4. Tulsian, Accountancy–I, Tata Mcgraw HillCo.
5. T.S.Grewal, Introduction to Accountancy, S.Chand and Co.
6. M.C.Shukla, T.S.Grewal, S.C.Gupta, Advanced Accounts, Vol-1,S.Chand
7. Chintan Patel, BhupendraMantri, Indian Accounting Standards,Taxmann
8. T. P, Ghosh ,Illustrated Guide To Indian Accounting Standards,Taxmann
9. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards,Taxmann
10. DolphyD’Souza, Vishal Bansal, Indian Accounting Standards, SnowWhite.
11. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
12. Dr. Goyal V.K., Financial Accounting, Excel Books, NewDelhi.
13. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume I, Taxmann, NewDelhi..
14. P.C. Tulasian, Introduction to Accounting, Pearson Education.

Semester - I

GBCP1B02T: MANAGERIAL ECONOMICS

Lecture Hours: 64 (4 Hrs/Week)

Credits: 3

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To enable the students to understand micro and macroeconomic concepts relevant for business decisions.
- To help the students to understand the Application of economic principles in business management.

Course Outcomes:

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand that economics is about the allocation of scarce resources and how those results in tradeoffs.
CO2	Understand the role of price in allocating scarce resources in market economies and explain the consequences of government policies in the form of price controls.

Module I

Introduction: Definition of Managerial Economics - Objectives - Characteristics - Uses - Decision making and forward planning - Basic economic tools in management economics.

08 Hours

Module II

Concept of Demand and Elasticity of Demand: Demand curve: Individual demand curve - Market demand curve - Movement along Vs shifts in the Demand curve - Elasticity of Demand: Price, Income and cross - Demand estimation and demand forecasting - Concept of Revenue: Average Revenue and Total Revenue - Marginal Revenue and Incremental Revenue.

12 Hours

Module III

Production: Fixed and Variable inputs - Production function - Total, Average and Marginal Product - Law of variable proportions - Linear homogeneous production function - Production isoquant - Marginal rate of technical substitution - Optimal combination of resources - Return to scale - Cost of production - Social and private cost of production - Difference between economic and accounting cost - Long run and short run cost of production - Economies and diseconomies of scale.

16 Hours

Module IV

Price and Output Decisions Under Different Market Structures: Price and output decisions under perfect competition, monopoly and monopolistic competition - Pricing under oligopoly - Kinked demand curve - Price leadership - Pricing under collusion.

08 Hours

Module V

A. Pricing Policies and Practices: Factors governing prices - Objectives of pricing policy - Role of cost in pricing - Demand factor in pricing - Consumer psychology and pricing - Pricing methods: Cost-plus or full-cost pricing - Target pricing - Marginal cost pricing - Going rate pricing - Follow up pricing - Barometric pricing - Customary prices - Pricing of new products: Penetrating pricing – Price skimming.

B. Macro Economics and Business Decisions: Phases of Business cycle - Evil effects of cyclical fluctuations on business firms - Minimising effects of Business cycles - Economic Forecasting for business: Economic and Business forecasting - Uses of economic forecasts - Methods of economic forecasting - Selecting a forecast – Evaluating forecasts.

20 Hours

Reference Books:

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. D.N. Dwivedi, Managerial Economics
3. Dr. S. Sankaran, Managerial Economics
4. DM Mithani: Business Economics
5. Seth M L Text Book of Economic Theory
6. K KDewett: Economic Theory
7. Petersen &. "Lewis: Managerial Economics
8. Mote V L peul. S & Gupta G S: Managerial Economics
9. H. Craig Petersen & W. Crislewis: Managerial Economics
- 10 Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
- 11 Barry Keating and J. Holton Wilson: Managerial Economics

Semester - I
GBCP1B03T: NUMERICAL SKILLS

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To enable the students to acquire knowledge of mathematics and statistics.
- At the end of this course, the students should have understood set operations, matrix and mathematics of finance, descriptive statistical tools and their applications.

Course Outcomes:

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand numerical equations, matrix, progression, financial mathematics, descriptive statistics and their applications.

Module I

Sets and Set Operation: Venn Diagrams – Relations and Functions - Elements of Co-ordinate system – Matrices - Fundamental ideas about matrices and their operational rules – Matrix multiplication - Inversion of square matrices of not more than 3rd order - Solving system of simultaneous linear equations.

15 Hours

Module II

Basic Concepts of Differential and Integral Calculus (excluding trigonometric functions) - Theory of Equations: Meaning - Types of equations – Simple linear and simultaneous equations (only two variables) eliminations and substitution method only. Quadratic equation factorization and formula method ($ax^2 + bx + c = 0$ form only) problems on business application.

10 Hours

Module III

Progressions: Arithmetic progressions - Finding the “n”th term of an AP and also sum to „n” terms of an AP-Insertion of Arithmetic means in given terms of AP and representation of AP- Geometric progression: Finding n”th term of GP. Insertion of GMs in given GP and also representation of GP - Mathematics of Finance - Simple and compound interest including annuity -Applications.

15 Hours

Module IV

Statistics: Meaning and definitions of Statistics - Scope and limitations – Statistical enquiries – Scope of the problem - Methods to be employed - types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution

20 Hours

Module V

Measures of Central Tendency: Arithmetic Mean – Median – Mode - Geometric and Harmonic mean - Measures of variation and standard - Mean and quartile deviations – Skewness and Kurtosis and Lorenz curve - Analysis of Time Series: Methods of measuring - Trend and seasonal variations - Index number – Unweighted indices - Consumers price and cost of living indices.

20 Hours

(Theory and problems may be in the ratio of 20% and 80% respectively)

Reference Books:

1. Sundaresan and Jayaseelan – An Introduction to Business Mathematics and Statistical Methods.
2. Dr. A K Arte & R V Prabhakar - A Text Book of Business Mathematics.
3. Sanchethi and Kapoor - Business Mathematics.
4. Gupta S.P - Statistical Methods
5. Navaneethan P – Business Mathematics
6. R.S.N. Pillai, Mrs. Bhagavathi – Statistics
7. P.R. Vittal - Business Mathematics and Statistics.

Semester – II

GBCP2B04T: FINANCIAL ACCOUNTING

Lecture Hours: 96 (6 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To equip the students with the skills of preparing financial statements for various type of organizations.
- To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

Course Outcomes:

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Discuss and apply fundamental accounting concepts, principles and conventions
CO2	Record basic accounting transactions and prepare annual financial statements for a sole proprietorship business
CO3	Record accounting transactions in respect of hire purchase and installment system and branches

Module I

Accounting Standards for Financial Reporting: Objectives and uses of financial statements for users - Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS - IFRS adoption or convergence in India - Implementation plan in India - Ind AS - Differences between Ind AS and IFRS - Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure.

12 Hours

Module II

Accounting Standards for Assets, Liabilities and Revenue: Inventories (IAS 2 and Ind AS 2) - Accounting for tangible non-current assets (IAS 16 and Ind AS 16) - Accounting for intangible assets (IAS 38 and Ind AS 38) - Accounting for impairment of assets (IAS 36 and Ind AS 36) - Accounting for borrowing costs (IAS 23 and Ind AS 23) - Investment property (IAS 40 and Ind AS 40) - Revenue from contracts with customers (IFRS 15 and Ind AS 115) - Income tax (IAS 12 and Ind AS 12) - Employee benefits (IAS 19 and Ind

AS 19) - Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37).

15 Hours

Module III

Preparation of Financial Statements of Non Corporate Entities not Covered by IFRS

Convergence: Preparation of Financial Statements of sole trader and Not-for-profit organization - Depreciation accounting - Single Entry: Meaning - Methods of profit determination - Capital comparison method – Conversion method.

25 Hours

Module IV

Accounts of Corporate Entities not Covered by IFRS Convergence: Issue of shares and debentures - Forfeiture of shares - Preparation of financial statements of Joint stock companies

22 Hours

Module V

Presentation of Single Entity Financial Statements Covered by IFRS Convergence

(IAS 1 and Ind AS 1): Accounting policies, accounting estimates (IAS 8 and Ind AS 8) - Events after reporting date (IAS 10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7).

22 Hours

Reference Books :

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
5. ICAI, Study material of ICAI – Financial Reporting (Final level).
6. IASB, IFRS (Red Book).
7. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
8. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
9. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
10. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
11. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume I, Taxmann, New Delhi.
12. Jain and Narang, Financial Accounting, Kalyani Publishers.
13. B.S. Raman, Advanced Accountancy.
14. P.C. Tulasian, Introduction to Accounting, Pearson Education.

Semester – II

GBCP2B05T: BUSINESS MANAGEMENT AND ENTREPRENEURSHIP

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To enable the students to understand the process of business management, its functions and familiarize with current management practices.
- To familiarise the students with the concept of entrepreneurship and to identify and develop entrepreneurial skills.

Course Outcomes:

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Discuss different schools of management thoughts and use them effectively in a working business environment.
CO2	Understand and apply the concepts of planning, organizing, staffing and controlling for effective management and incubation of startups.

Module I

Nature and Scope of Management: Meaning – Nature and characteristics – Scope and functional areas of management - Evolution of management - Schools of management thought - F.W.Taylor and Henry Fayol - Principles of management - Management as a science and an art or a profession - Management and Administration - Social responsibility of management – Management process.

15 Hours

Module II

Functions of Management: Planning: Types of plan - Planning process – Organizing : Principles of organisation - Span of control - Line and staff functions - Centralization and decentralization – Delegation of authority - Staffing: Manpower planning: Recruitment - Selection and placement - Directing: Principles of direction – Co-ordinating and controlling – Steps – Methods of establishing control.

20 Hours

Module III

Leadership and Motivation: Leadership styles - Theories of motivation - MBO - Management of performance - Understanding and managing group processes - Characteristics of work group - Work group behaviour and productivity - Team creation and management - Important factors influencing team effectiveness - Techniques used to

inculcate quality approach in an organisation – Quality standards – ISO 9000/14000, SQC
ERP MRP/MRP II (Brief outline)

15 Hours

Module IV

Entrepreneurship: Definition of entrepreneur and entrepreneurship – Features – Types of entrepreneurs – Functions – Common traits – Factors affecting entrepreneurial growth - Role of entrepreneur in economic development – Women entrepreneur – Prospects and problems of women entrepreneurs.

15 Hours

Module V

Entrepreneurship Development : Entrepreneurial Development Programmes (EDP) – Need – Role, relevance and achievements of EDP – Institutional efforts and role of Government in developing entrepreneurship – ED Clubs – Business Incubation Centres – Role and functions of business incubators – Start up villages - Challenges in EDP.

15 Hours

Reference Books:

1. Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
2. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
3. L.N Prasad : Principles of Management.
4. R.S Davar; Management Process
5. Rustum & Davan, Principles and Practice of Management.
6. Srinivasan & Chunawalla, Management Principles and Practice.
7. S. V. S. Murthy, Essentials of Management.
8. Gupta & N.P. Sreenivasan, Entrepreneurial Development, Sultan Chand.
9. Vasantha Desai, Dynamics of Entrepreneurial Development ,Himalya.

Semester – II

GBCP2B06T: BUSINESS REGULATIONS

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To familiarise the students with certain statutes concerning and affecting business organizations in their operations.

Course Outcomes:

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Interpret statutory provisions related to business laws
CO2	Analyze legal issues arising in day-to-day business operations prevalent in India
CO3	Evaluate the core concepts in the legal structure of business organizations
CO4	Discuss possible solutions to issues in organizations in the frame work of business laws

Module I

Business Laws : Introduction – Nature of Business Law – Meaning and definition - Indian Contract Act, 1872: Contract – Definition – Essentials of valid contracts - Classification of contracts – Offer and acceptance – Consideration – Capacity to contract – Free consent – Coercion – Undue influence – Misrepresentation – Fraud – Mistake – Void agreements – Discharge of contract – Breach of contract and remedies – Quasi contracts.

25 Hours

Module II

Special Contracts: Contract of Indemnity: Meaning - Nature – Right of indemnity holder and indemnifier – Contract of Guarantee : Meaning – Nature - Rights and liabilities of surety – Discharge of surety from liability – Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee – Contract of Agency: Creation of agency – Delegation of authority - Duties and liabilities of principal and agent – Termination of agency.

20 Hours

Module III

Sale of Goods Act 1930 : Contract for sale of goods – Essentials of a contract of sale –

Conditions and Warranties – Caveat emptor – Sale by non owners – Rules as to delivery of goods – Un paid seller and his rights.

10 Hours

Module IV.

The Competition Act 2002 : Objects of the Act - Definitions: Acquisition, agreement, Cartel, Commission, Consumer, Relevant market - Prohibition of certain agreements - Abuse of dominant position and regulation of combinations - Competition Commission of India – Duties, powers and functions of Commission. **Indian Partnership Act 1932**; Definition – Partnership and firm – Formation of partnership – Registration of firm – Duration of partnership –Types of partners - Rights, duties and liabilities of partners.

20 Hours

Module V

The Consumer Protection Act 1986: Objects and scope – Definition of consumer and consumer dispute – Complaint – Goods - Service - Unfair trade practices – Restrictive trade practices - Rights of consumers – Consumer Protection Council – Consumer Disputes Redressal Agencies.

05 Hours

Reference Books:

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law ,Vikas Publishing House, NewDelhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, NewDelhi.
4. Maheshwari&Maheshwari, Business Law, National Publishing House, NewDelhi.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and CommercialLaws.
7. Chandha P.R, Business Law, Galgotia Publishing Co., NewDelhi.
8. Balchandani , Business Laws.
9. Relevant Bare Acts.
10. Business Laws: KC Garg& RC Chawla ,Kalyani Publishers.
11. Desai T.R. , Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar& Sons Pvt. Ltd. Kolkata.

Semester – II

GBCP2B07T: BUSINESS COMMUNICATION

Lecture Hours: 64 (4 Hrs/Week)

Credits: 3

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To equip the students effectively to acquire required skills to manage business communication as also to use electronic media for business communication.

Course Outcomes:

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Students will be able to communicate effectively in a professional working environment.
CO2	Students will be capable of using the digital workspace effectively to disseminate data

Module I

Introduction: Business Communication: Meaning, features, importance – Types of Communication : Verbal and Non-verbal – Different forms of communication – Principles and essentials of communication – Process of communication – Barriers to communication : Linguistic, psychological , inter personal , cultural and organizational barriers – Ethical dimensions of communication.

12 Hours

Module II

Business Correspondence: Business letters – Lay out of letters - Kinds of business letters – Purchase correspondence–Quotations–Tenders–Purchase order–Order acceptance – Complaints and follow up – Sales correspondence – Claims and adjustments - Follow up letters – Circulars – Sales promotion letters – Memorandum, Inter-office Memo, Notices ,Agenda – Job application letter – Preparing the resume.

18 Hours

Module III

Reports and Presentation: Meaning, objectives – Features of report – Basic format of a report – Steps in preparing the report – Business reports – Types of business reports – Sales report – Financial report – Importance of including visuals such as tables , diagrams and charts in writing report.

14 Hours

Module IV

Business Language and Presentation: Importance of Business Language - Enriching

vocabulary - Words often confused – Words often mis-spelt – Common errors in English
– Oral presentation: Importance, characteristics , presentation plan – Power point presentation – Visual aids.

12 Hours

Module V

Technology and Business Communication: Role , effects and advantages of Technology in Business Communication like e-mail , text messaging , instant messaging – Modern techniques in communication : Video Conferencing , social networking , media communication – Strategic importance of e- communication.

08 Hours

Reference Books:

1. Bovee and Thill, Business Communication Today, Pearson Education.
2. Taylor, Shirley, Communication For Business, Pearson Education.
3. Locker And Kaezmarek , Business Communication: Building Critical Skills, TMH.
4. David Irwin, Effective Business Communication, VivaBooks.
5. Lesikar R.V & M.E, Flatey, Basic Business Communication Skills For Empowering the Internet Generation , Tata McGraw Hill Publishing Company Ltd, NewDelhi.
6. Penrose, Rasberry and Myers, Business Communication For Managers, Cengage Learning.
7. U.S, Rai& S.M, Rai, Business Communication,Himalaya.
8. Sehgal M. K &VandanaKhetarpal, Business Communication, ExcelBooks.

Semester – II

GBCP2B08T: QUANTITATIVE TECHNIQUES FOR BUSINESS

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To familiarize then students with the use quantitative techniques in managerial decision making.

Course Outcomes:

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand and develop insights and knowledge base of various concepts of Quantitative Techniques.
CO2	Develop skills for effectively analyze and apply Quantitative Techniques in decision making.

ModuleI

Introduction: Quantitative Techniques - Meaning, definition and scope – Classification of QT - QT and other disciplines – Application of QT in business and management – Limitations ofQT.

05 Hours

Module II

Measures of Relationship: Meaning and definition of Correlation - Methods of correlation: Karl Pearson's co-efficient of correlation - Coefficient of determination -Rank correlation - Regression: Assumptions - Linear and non linear regression - Determination of simple linear regression.

15 Hours

Module III

Theory of Probability: Permutation and Combination – Probability: Concept and definitions – Approaches to probability - Theorems of probability - Addition Theorem, Multiplication Theorem - Conditional probability - Inverse probability - Baye's Theorem - Random variable - Mathematical expectation – Probability distribution: Discrete and continuous probability distribution; Binomial, Poisson and Normal distribution.

25 Hours

ModuleIV

Sampling Theory and Statistical Inference: Concept of sampling – Principles of sampling – Census v/s sample survey - Errors in sampling - Types of sampling - Determination of sample size - Concept of standard error - Parameters and statistics -

Confidential limit – Estimation of population parameters - Properties of good estimator - Point and interval estimation.

10 Hours

Module V

Testing of Hypothesis: Hypothesis: Meaning and types - Formulation and testing - Type I error and type II error - One tail and two tail test - Test of significance for attributes - Large sample test : Testing the difference between means of two samples - Testing the difference between standard deviations of two samples - Small sample test (t test) - Independent and paired sample test - Test of significance of correlation coefficient - variance test - Application of F test - ANOVA - one way and two way analysis of variance - Non parametric tests (Chi-square test and applications only).

25 Hours

(Theory and problems may be in the ratio of 40% and 60% respectively)

Reference Books :

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, "Statistics For Management", Tata McGraw Hill
5. J.K. Sharma, "Business Statistics", Pearson
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
7. R.P.Hooda, "Statistics for Business", McMillan.
8. Levine Krebiel & Bevenson, "Business Statistics", Pearson edition, Delhi.

Semester – III
GBCP3B09T: CORPORATE ACCOUNTING

Lecture Hours: 96 (6 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

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

Course Outcomes:

COs	COURSE OUTCOMES
	On completing the course students will be able to:
CO1	Understand and apply fundamental Ind-ASs on inventories, PPE, provisions, income tax, borrowing cost and intangible assets
CO2	Prepare annual financial statements for companies and compute accounting ratios.
CO3	Record accounting transactions in respect of redemption of preference shares and debentures

ModuleI

Accounting for Joint Stock Companies: Accounting for Government grants (IAS 20 and Ind AS 20) - Accounting for leases (IAS 17 and Ind AS 17) - Share based payments (IFRS 2 and Ind AS 102) - Accounting for Bonus and Right issue - Redemption of Preference shares - Redemption of Debentures - Buyback of shares - Alteration of Share capital.

22 Hours

ModuleII

Business Combinations and Consolidated Statements (IFRS 3,10,13 and Ind AS 103, Ind AS 27, Ind AS 28): Acquisition method for business combination -Consolidated Statement of Financial Statements - Statement of Financial position / Balance sheet - Summary of consolidation procedures - Non controlling interests - Goodwill arising on consolidation - Intra group trading - Intra group trading of Non current assets - Pre-acquisition profits - Fair values in acquisition accounting - Consolidated Statement of Profit or Loss and Other Comprehensive Income - Intra group dividends.

25 Hours

Module III

Accounting for Banking Companies: Bank accounts - General information - Legal requirements affecting final accounts - Concept of Non-Performing Assets (NPA) - Preparation of Profit and Loss Account - Asset classification - Preparation of Balance

Sheet.

22 Hours

Module IV

Accounting for Insurance Companies: Insurance Accounts - Final accounts of life insurance - Profit determination of life insurance - Final accounts of general insurance.

15 Hours

Module V

Accounting for Electricity Companies: Concept of Double account system - Difference between double entry and double account - Final accounts of electricity companies.

12 Hours

(Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books :

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B.D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. Dolfy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
5. ICAI, Study material of ICAI – Financial Reporting (Final level).
6. IASB, IFRS (Red Book).
7. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
8. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
9. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
10. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
11. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume I, Taxmann, New Delhi.
12. Jain and Narang, Financial Accounting, Kalyani Publishers.
13. B.S. Raman, Advanced Accountancy,
14. P.C. Tulasian, Introduction to Accounting, Pearson Education.

Semester – III

GBCP3B10T: INCOME TAX LAW AND PRACTICE

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

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

Course Outcomes:

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand the latest provisions of Income Tax Act Law and enable to compute different heads of income as well as total income and tax liability.

Module I

Basic Concepts: Income – Agricultural Income – Person – Assessee – Assessment Year – Previous Year – Gross Total Income – Total Income – Maximum Marginal Rate – PAN – Residential Status – Scope of Total Income on The Basis of Residential Status – Exempted Income Under Section 10 – Tax Planning – Tax Avoidance And Tax Evasion.

15 Hours

Module II

Computation of Income Under Different Heads: Salaries – Allowances – Perquisites – Profits in Lieu of Salary – Retirement Benefits – Gratuity – Pension – Earned Leave Salary – Income from House Property – Annual Value of House Property – Computation Under Different Circumstances – Deduction From Annual Value.

15 Hours

Module III

Profits and Gains of Business or Profession: Allowable Expenses and Not Allowable Expenses – General Deductions – Provisions Relating to Depreciation.

10 Hours

Module IV

Capital Gains: Capital Assets – Transfers – Long term and Short term Capital Gains – Cost of acquisition – Cost of improvement – Exempted Capital Gains – Income from Other Sources: Definition – Computation – Grossing up – Deductions and other relevant provisions.

20 Hours

Module V

Total Income and Tax Liability: Income of other persons included in Assessee's Total Income – Aggregation of income and Set off and Carry forward of losses – Deductions from Gross Total Income – Rebates and Reliefs – Agricultural income and its tax treatments – Computation of Total Income & Tax liability of individuals.

20 Hours

Reference Books:

1. Income Tax Law and Practice: Dr. H.C. Mehrotra & Dr. S.P. Goyal
2. Income Tax Law and Practice: V.P. Gaur & D.B. Narang, Kalyani Publishers.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann.
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGraw Hill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.
8. Direct Taxes Law & Practice: Bhagawathi Prasad, Wishwa Prakashana.
9. Law and Practice of Income Tax: Dinkar Pagare, Sitan Chand & Sons.
10. Income Tax, VAT And Service Tax : T.N. Manoharan, G.R. Hari, Snow White Publications Pvt. Ltd.

Semester – III
GBCP3B11T: COST ACCOUNTING

Lecture Hours: 80 (5 Hrs/Week)
Total Marks: 100 (Internal: 20, External: 80)

Credits: 4
Examination: 3 Hours

Objective:

- To familiarise the students with the various concepts and elements of cost
- To create cost consciousness among the students

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand cost and management accounting concepts and its application for decision making.
CO2	Aware as to cost consciousness and the various methods and techniques of costing

Module I

Introduction to Cost Accounting: Cost Accounting: Definition – Meaning - Objective and scope - Concepts of costs - Classification – Elements of cost - Cost centre and cost unit - Methods and techniques of costing – installation of a costing system - Relationship of cost accounting, financial accounting and management accounting.

10 Hours

Module II

Material Cost: Procurement Procedures and Documentation – Purchase procedure - Stores procedures and documentation in respect of receipts and issue of stores - Stock verification – Inventory management - Stock levels - EOQ-ABC analysis - VED and FSN analysis – JIT - Perpetual and periodic inventory system - Methods of pricing of materials: FIFO, LIFO, Simple average and weighted average - Accounting and control of material losses, wastages, scrap, spoilage and defectives

20 Hours

Module III

Labour Cost: Meaning, importance and classification of labour costs – Attendance and payroll procedures - Time keeping and Time booking – Treatment of overtime and idle time – Labour turnover and fringe benefits – Computation of labour cost – Remuneration systems and incentive schemes.

20 Hours

Module IV

Direct Expenses and Overheads: Direct expenses: Meaning, nature, collection, and treatment of direct expenses - Overheads: Definition, meaning and nature – classification-functional analysis – Factory, Administration, Selling, Distribution, Research and

development- behaviour analysis – Fixed, variable, semi-variable and step cost _ Overhead allocation - Apportionment - Re-apportionment - Direct distribution - Step Ladder - Reciprocal service methods - Repeated distribution and simultaneous equation methods - Absorption of overheads - Methods of absorption.

20 Hours

Module V

Cost Book Keeping: Cost ledgers - Integrated accounts and Non integrated Accounts – Reconciliation of cost and financial Accounts.

10 Hours

(Theory and problems may be in the ratio of 40% and 60% respectively)

Reference Books:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S. Chand
7. Cost Accounting: N.K. Prasad
8. Cost Accounting: M.L. Agarwal, Sahitya Bhavan
9. Cost Accounting: S.P. Iyengar, Sultan Chand
10. Cost Accounting: S.N. Maheswari, Sultan Chand

Semester – III

GBCP3B12T: MARKETING MANAGEMENT

Lecture Hours: 64 (4 Hrs/Week)

Credits: 3

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To provide the students basic knowledge about the concepts, principles, tools and techniques of marketing and also modern methods and techniques of marketing.
- To impart necessary knowledge which help the student to choose a career in the field of marketing.

COs	COURSE OUTCOMES
	On completing the course students will be able to:
CO1	Understand and develop insights and knowledge base of various concepts that driving marketing strategies.
CO2	Develop skills in organizing for effective marketing and in implementing the market planning process.

Module I

Marketing: Meaning and definition - Scope and importance - Evolution of marketing concepts - Modern concept of marketing - Marketing mix - Marketing environment - Consumer behaviour - Buying motives - Consumer buying process - Factors influencing consumer buying decision - Market segmentation - Basis-target marketing - Product positioning - Importance and bases

18 Hours

Module II

Product: Meaning and importance – Classification - Concept of product mix – Packaging - Branding - Brand loyalty and brand equity – Labelling – After sales services - Product life cycle - New product development – Pricing - Factors influencing product price - Pricing policies and strategies.

12 Hours

Module III

Physical Distribution: Meaning and importance - Types of marketing channels - Wholesaling and retailing - Types of retailing - Factors influencing choice of distribution channel – Distribution logistics : Meaning – Importance – Decisions.

12 Hours

Module IV

Promotion: Meaning and importance - Promotion mix - Advertising - Personal selling - Sales promotion - Public relation - Factors affecting promotion mix decisions

10 Hours

Module V

Developments and Issues in Marketing: Rural Marketing – Features of rural markets - Social marketing – Services marketing - Services marketing Vs. product marketing – On line marketing – Direct marketing - Green marketing - Relationship marketing – Viral marketing – De-marketing – Re-marketing – Synchro marketing - Niche marketing.

12 Hours

Reference Books:

1. Marketing Management, S.A. Sherlakar ,Himalaya.
2. Fundamentals of Marketing, William J Stanton, Me Graw Hill Publishing Co, New York
3. Marketing by Lamb. Hair, Me Dannel -Thomson.
4. Marketing by Evans &. Berman, 2/e,Biztantra.
5. Marketing - Concepts, strategies by William M Pride. O C Fewell.Biztantra.
6. Marketing Management, Ramaswamy&Namakumari,Macmillan.
7. Marketing Management, Arun Kumar & "Meenakshi. Vikas.
8. The Essence of Marketing, Majaro.Simon, Prentice Hall, NewDelhi.
9. Chhabra.T, Principles of Marketing, Sun India Publication. 10.Principles of Marketing, Philip Kotler, Armstrong, PearsonEducation.

Semester – III

GBCP3B13T: CORPORATE REGULATIONS

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives :

- To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organisations.
- To familiarise the students with the Companies Act 2013 and its important provisions as amended up to date.

COs	COURSE OUTCOMES
	On completing the course students will be able to:
CO1	Understand the features and different types of companies Aware as to the formation of companies and also as to different documents of companies
CO2	Understand the share capital and other relevant provisions of the same
CO3	Understand the management, corporate governance and corporate social responsibility
CO4	Understand the provisions of conducting meetings and also the winding up procedure of companies.

Module I

Introduction to Companies Act 2013: Objects of the Act – Salient features of the Act - Meaning and definition of company – Features – Kinds of companies including One person company, Associate company, Dormant company, Small company, Association not for profit, Illegal association, Producer company, Limited Liability Partnerships - Lifting of corporate veil.

10 Hours

Module II

Formation of Companies : Promotion – Promoter - Incorporation – Raising of capital – Commencement of business – Pre-incorporation and provisional contracts - Documents of companies : Memorandum of Association: Definition - Contents and alteration - Articles of Association : Definition - Contents and alteration - Legal effect of Memorandum and Articles - Doctrine of Ultravires - Doctrine of Constructive notice – Doctrine of Indoor management – Prospectus – Contents – Liabilities for mis-statement.

20 Hours

Module III

Financial Structure : Share capital and shares - Issue of shares and modes of issue – SEBI guidelines regarding public issue - Allotment of shares - Book building - Listing of shares - Kinds of shares: Equity – Preference - Sweat equity shares - Bonus shares - Right shares - Shares with differential voting rights – Employees’ stock option scheme – Issue of shares at premium and discount - Certificate of shares – Stock - Voting rights – Calls on shares - Forfeiture and surrender of shares – Buy-back of shares - Transfer and transmission of shares – Dematerialisation – Depository - Benefits of depository system - Transfer under depository system – Membership – Modes of acquiring membership – Rights, duties and liabilities of members - Debentures and Bonds – Kinds of debentures.

20 Hours

Module IV

Management of Companies : Directors: Appointment – Qualification – Disqualification - Legal position – Powers – Rights – Duties and liabilities – Removal of directors – Resident director – Independent director - Key Managerial Personnel – Managing Director, Manager and Company Secretary: Definition – Appointment - Qualification – Remuneration - Duties and liabilities - Secretarial audit - Introduction to Corporate Governance – Corporate Social Responsibility - Statutory books to be kept - Books of accounts of companies - Financial statements.

15 Hours

Module V

Company Meetings : Requisites of a valid meeting - Annual General Meeting – Extra Ordinary General Meeting – Class meeting - Board meetings – Motions and resolutions – Postal ballot – Meeting through video conferencing – E-voting - Duties of Secretary relating to meetings - Winding up and dissolution : Meaning – Modes of winding up – Winding up by Tribunal - Voluntary winding up – Liquidator: Powers, duties and liabilities - Consequences of winding up – National Company Law Tribunal (NCLT).

15 Hours

Reference Books (Latest Editions):

1. Dr. G.K. Kapoor and Sanjay Dhamija, Company Law And Practice, 19th Edition, Taxmann Publications (P) Ltd, New Delhi.
2. N.D. KAPOOR : Companies Act 2013, Sulthan Chand and Sons, New Delhi.
3. M.C. Shukla & Gulshan : Principles of Company Law.
4. N.D. Kapoor : Company Law and Secretarial Practice.
5. Manual of Companies Act, Corporate Laws and SEBI Guidelines”, Bharat Law House, New Delhi.
6. M.C. Bhandari : Guide to Company Law Procedures.
7. Tuteja : Company Administration and Meetings.

8. S.C. Kuchal : Company Law and SecretarialPractice.
9. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial Practice, HimalayaPublishers.
10. M.C. Kuchal : SecretarialPractice.
11. Ashok Bagrial : SecretarialPractice.

Semester – IV

GBCP4B14T: APPLIED COST ACCOUNTING

Lecture Hours: 96 (6 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objective:

- To acquaint the students with different methods and techniques of costing

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Acquire knowledge in the sphere of application of cost accounting.
CO2	Recognize and appraise the importance of practical cost accounting.

Module I

Costing Methods: Unit or Output costing: Features – Cost sheet - Tender and estimated cost sheet - Job costing: Job cost cards and collecting direct costs of each job - Attributing overhead costs to jobs - Application of job costing - Batch costing: Features and Applications.

18 Hours

Module II

Contract Costing: Features - Distinction between job and contract costing – Progress payments - Retention money – Escalation clause - Contract accounts – Accounting for material and plant used in a contract - Contract profit - Profit on incomplete contracts and balance sheet entries - Costing in Service Sector: Classification and collection of cost in operating costing – Transport costing.

20 Hours

Module III

Process Costing: Features – Applications of process costing – Process loss - Abnormal gains and losses - Equivalent units - Inter process profit - Joint products and by products.

20 Hours

Module IV

Standard Costing: Definition, significance and applications – Various types of standards - Setting of standards - Variance analysis - Materials, labour and overhead variances.

18 Hours

Module V

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control – Objectives - Merits and limitations – Budgeting Vs, forecasting – Budgeting process -

Functional budgets, cash budget , fixed and flexible budget - Master budget - Zero Base Budgeting – Programme and performance budgeting.

20 Hours

(Theory and problems may be in ratio of 40% and 60% respectively)

Reference Books:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Jawaharlal, Tata McGraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S. Chand
7. Cost Accounting: N.K. Prasad
8. Cost Accounting: M.L Agarwal, Sahitya Bhavan
9. Cost Accounting: S.P. Iyengar, Sultan Chand
10. Cost Accounting: S.N. Maheswari, Sultan Chand

Semester – IV

GBCP4B15T: BUSINESS AND CORPORATE TAXATION

Lecture Hours: 96 (6 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objective:

- To acquaint the student with the theoretical and practical aspects of assessing business and corporate entities and familiarise with the procedure for filing of income tax returns.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	To understand the computation of Corporate tax liability
CO2	To understand the computation of tax liability of various entities..
CO3	To know about the tax filing procedure.
CO4	To aware about the income tax authorities and their powers and duties.

Module I

Assessment of Various Entities: Assessment of individuals: Computation of total income and tax liability – Applicability of Alternative Minimum Tax u/s. 115 JC - Assessment of Hindu Undivided Family – Schools of Hindu law - Residential status of HUF – Income not to be treated as family income - computation of total income of HUF and tax liability.

20 Hours

Module II

Assessment of Firms and Association of Persons: Assessment of Firms – computation of book profit – Remuneration to Partners – computation of total income and tax liability. Assessment of AOP/BOI - Computation of total income of AOP/BOI - Tax liability of AOP/BOI –Treatment of share of Income from AOP/BOI.

18 Hours

Module III

Assessment of Companies: Company – Definition – Types - Residential status and Incidence of Tax - Carry forward and set off of losses in the case of companies - Special provisions applicable to assessment of total income of companies – Deductions available to corporate assesses - Computation of total income of companies – Determination of amount of corporate tax liability - Minimum Alternative Tax (MAT) – Tax on distributed

profits of domestic companies.

25 Hours

Module IV

Assessment of Co-operative Societies and Trusts: Co-operative societies – Meaning - Deduction u/s 80P - Other deductions Computation of Taxable income and Tax liability - Trusts: Definition – Creation – Registration -Types of trusts - Tax exemptions - Accumulation of income – Income not exempt - Assessment of trust.

18 Hours

Module V

Procedure for Assessment :Filing of different types returns of Income – Types of Assessment - Deduction and collection of tax at source - Advance payment of Tax – Income tax authorities – Appeals and Revisions.

15 Hours

(Theory and problems may be in the ratio of 40% and 60% respectively)

Reference Books:

1. Income Tax Law and Practice: Dr. H.C.Mehrotra&Dr.S.P.Goyal
2. Income Tax Law and Practice: V.P. Gaur & D.B Narang, KalyaniPublishers.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhanian& Dr. KapilSinghanian, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt.Ltd.
6. Income Tax: Johar, McGrawHillEducation.
7. Taxation Law and Practice: Balachandran&Thothadri, PHILearning.
8. Direct Taxes Law &Practice:Bhagawathi Prasad ,WishwaPrakashana.
9. Law and Practice of Income Tax: DinkarPagare, Sitan Chand &Sons.
- 10.Income Tax, VAT And Service Tax : T.N. Manoharan, G.R. Hari, Snow White Publications Pvt.Ltd.

Semester – IV

GBCP4B16T: INDUSTRIAL AND LABOUR REGULATIONS

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objective :

- To enable the students to acquire knowledge about prominent industrial and labour laws.

COs	COURSE OUTCOMES
	On completing the course students will be able to:
CO1	Know the development and the judicial setup of Labour Laws.
CO2	Understand the salient features of welfare and wage Legislations.
CO3	Understand the laws relating to Industrial Relations, Social Security and Working conditions and also learn the enquiry procedural and industrial discipline.

ModuleI

Factories Act 1948 : Objects – Definitions : Factory, worker, manufacturing process, hazardous process, occupier – Authorities under Factories Act – Health – Safety – Welfare - Working hours of adults – Employment of women and young persons – Leave with wages. **Industrial Disputes Act 1947** : Objects – Definition: Industrial dispute, award, controlled industry – Authorities for settlement of industrial disputes – Procedure – Powers and duties of authorities – Settlement and awards – Strikes , lock outs, lay off, retrenchment , transfer and closure.

20 Hours

ModuleII

Employees State Insurance Act 1948 : Definitions : Employment injury, employee, factory, partial and permanent disablement – ESI Corporation – Employees State Insurance Fund – Standing Committee – Medical Benefit Council – Contributions – Benefits. **Minimum Wages Act 1948** : Objects – Fixation and revision of wages– Minimum rate of wages – Appointment of committees – Advisory Boards – Payment of minimum wages.

15 Hours

ModuleIII

Payment of Bonus Act 1965 : Objects and application of the Act – Definitions: Allocable surplus, available surplus, award – Eligibility and disqualification for bonus – Determination of bonus. **Payment of Gratuity Act 1972** : Objects and scope – Definitions

: Continuous service , superannuation – payment of gratuity – Forfeiture of gratuity – Determination of the amount of gratuity – Recovery of gratuity.

15 Hours

Module IV

Employees Provident Fund & Miscellaneous Provisions Act 1952 : Schemes under the Act: Employees' Provident Scheme 1952 – Employees' Pension Scheme 1955 – Employee's Deposit Linked Insurance Scheme 1976. **Maternity Benefit Act 1961**: Objects and scope – Definitions: Employer, establishment, miscarriage – Prohibition of employment – Maternity benefit – Leave and nursing breaks – Inspectors – Powers and duties of inspectors.

15 Hours

Module V

Trade Unions Act 1926 : Objects – Registration of Trade unions - Rights and privileges of registered trade union - Duties and liabilities of a registered Trade Union – Immunity from criminal and civil proceedings – Penalties . **Employees Compensation Act 1923** : Objects – Definitions: Dependent, employer, total and partial disablement, workman, injury, accident – Employer's liability for compensation – Amount of compensation – Distribution of compensation – Employment by contracting.

15 Hours

Reference Books :

1. Malik, K.L, Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. D. P, Jain, Industrial Laws and Labour Laws, Konark Publishers Pvt Ltd, New Delhi.
3. N. D, Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.
4. Relevant Bare Acts.
5. Kumar, H.L, Digest of Labour Cases, Universal Law Publishing Co. (P) Ltd, New Delhi.
6. Sharma, J.P, Simplified Approach to Labour Laws, Bharat Law House, (P) Ltd, New Delhi.
7. Srivastava, S. C, Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.

Semester – IV

GBCP4B17T: HUMAN RESOURCE MANAGEMENT

Lecture Hours: 64 (4 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives :

- To acquaint the students with the techniques and principles to manage human resources in an organization.
- To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.

COs	COURSE OUTCOMES
	On completing the course students will be able to:
CO1	Understand and develop insights and knowledge base of various concepts and Functions of Human Resource Management
CO2	Learn the latest trends in Human Resource Management.

Module I

Introduction to Human Resource Management : Concept – Scope – Importance – Objectives and functions of Human Resource Management – Personnel Management Vs Human Resource Management – Role, position and competencies of HR Manager - Emerging issues of human resource management like work force diversity, downsizing, work life balance.

10 Hours

Module II

Acquisition of Human Resource : Human resource planning, Recruitment and Selection : Job analysis – Job description and job specification – Methods of job analysis - Man power planning – Concept and objectives – Process of manpower planning – Methods of manpower planning – Conventional Vs Strategic planning – Recruitment : Meaning – Sources of recruitment – Modern trends in recruitment - Selection : Meaning and importance – Steps in selection procedure – Interviews – Types of interview – Test – Types of test – Placement and Induction – Follow up - Job changes – Transfer – Promotion – Demotion – Separation.

18 Hours

Module III

Training and Development : Training – Concept – Need for training – Objectives – Approaches – Designing training programmes - Methods of training – Training environment – Areas of training – Training evaluation – Executive development – Process and techniques .

12 Hours

ModuleIV

Performance Appraisal and Career Planning : Need and importance – Nature and objectives – Performance appraisal process – Methods and problems of performance appraisal – Potential appraisal - Concept of career planning – Features – Methods – Uses – Career development .

12 Hours

Module V

Compensation and Grievance Redressal: Job evaluation - Compensation planning – Objectives – Wage systems – Factors influencing wage system – Components of employee remuneration – Basic wage, Dearness Allowance, Bonus , Fringe benefits and incentives – Performance linked compensation - Grievance redressal : Meaning and causes of grievances – Procedure of grievance handling – Absenteeism – Discipline – Essentials of good discipline system.

12 Hours

Reference Books :

1. Bernardin. John H, Human Resource Management. Tata McGraw Hill. NewDelhi.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc. EnglewoodCliff.
3. Belkaoui, A.R. and Belkaoui J.M, Human Resource Valuation: A Guideto Strategies and Techniques, Quarum Books, Greenwood,1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide. Blackwell, Oxford.
5. Greenhaus, J.H..Career Management, Dryden, NewYork.
6. Mabey, C and Salama, G., Strategic Human Resource Management. Blackwell. Oxford.
7. Aswathappa, K., Human ResourceManagement
8. SubbaRao, Human ResourcesManagement.
9. Michael Porter. HRM and Human Relations
10. Garry Dessler&BijuVarkkey, Human Resource Management, Pearson,2012.
11. Amstrong"s Hand book of Human Resource Management ,Kogan Page,2012.

Semester – IV

GBCP4B18T: E – COMMERCE MANAGEMENT

Lecture Hours: 64 (4 Hrs/Week)

Credits: 3

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To enable the students to understand basics of E – Commerce and gain a practical orientation to E-Commerce and E- Businessmanagement.
- To understand the mechanism for excelling in e-commerce based employment opportunities.

COs	COURSE OUTCOMES
	On completing the course students will be able to:
CO1	Understand the basic concepts and technologies used in the field of management information systems.
CO2	Have the knowledge of the different types of e-commerce platforms.
CO3	Understand the processes of developing and implementing information systems.
CO4	Be aware of the ethical, social, and security issues of e-commerce.

Module I

Introduction to E- commerce : Meaning and concept – Scope of E-commerce –Features – E- commerce V/s traditional Commerce - E- Business & E- commerce – Brief history of E - commerce - Benefits and significance of E- commerce – Impacts, challenges & limitations of E-commerce - EDI – Importance - Supply Chain Management & E – commerce – E-commerce applications.

12 Hours

Module II

Business Models of E - Commerce: Business to Business (B2B) - Business to customers (B2C)- Customers to customers (C2C) – Customers to business (C2B) - Business to Government (B2G) - Business to employee (B2E) - E- commerce strategy - Factors Influencing successful E- commerce - E-Business infrastructure -Internet - Intranets and Extranets - World Wide Web - Voice over IP (VoIP) - Internet Standards - HTTP Protocol - Audio and Video Standards - Web services - New access devices – Retail E- commerce – Retailing through internet.

18 Hours

Module III

Marketing strategies & E- commerce : Website - Components of website - Concept & designing website for E- commerce - Corporate Website - Portal - Search Engine - Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in Internet advertising – Mobile Commerce.

12 Hours

Module IV

Electronic Payment System : Introduction - Online payment systems - Prepaid and post paid payment systems - Types of electronic payment systems - E- cash - E- Cheque - Smart Card - Credit Card - Debit Card - Electronic purse – Electronic Fund Transfer - Security issues on electronic payment system - Solutions to security issues -Biometrics - Types of biometrics.

10 Hours

Module V

Legal and Security Issues in E- Commerce: Security issues in E- Commerce - Need for security – Attacking methods – E-commerce security solutions – E-locking techniques – E-locking product – E-locking services – Net Scape security solutions – Cyber Laws relating to E-commerce – Relevant provisions of Information Technology Act 2000 – Security overview – Secure electronic record and digital signatures – Certifying authorities – Cyber crimes - Offences and Penalties.

12 Hours

Reference Books:

1. Turban, Efraim, David King et. al.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
3. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison – Wesley, Delhi.
4. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
5. Smantha Shurety: E-Business with Net Commerce, Addison - Wesley, Singapore.
6. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
7. Laudon, Kenneth C and Carol Guercio Traver: E-Commerce Business, Technology, Society, Pearson Education, Delhi.
8. Stamper David A, and Thomas L. Case: Business Data Communications, Pearson Education, New Delhi.

Semester – V

GBCP5B19T: ACCOUNTING FOR MANAGERIAL DECISIONS

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives :

- To enable the students to understand the concept and relevance of Management Accounting.
- To provide the students an understanding about the use of accounting and costing data for planning, control, and decisionmaking.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Evaluate the nature of costs in a given business situation and identify the business drivers behind those costs.
CO2	Calculate and record product costs using job order, process and activity based costing methodologies.
CO3	Measure the profitability of decentralized business segments.
CO4	Evaluate capital budget alternatives and apply managerial accounting concepts to management decision making.

Module I

Management Accounting : Nature and Scope - Difference between cost Accounting, Financial accounting and Management accounting - Recent trends in Management Reporting.

10 Hours

Module II

Analysis and Interpretation of Financial Statements : Meaning - Types and Methods of Financial Analysis – Comparative Statements - Trend Analysis – Common size Statements.

10 Hours

Module III

Ratio Analysis : Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability , Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios - (Focus to be given to problems solving and Interpretation skills)

15 Hours

Module IV

Fund Flow and Cash Flow Analysis :

- A. Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts - Flow of fund - Preparation of Fund Flow statement - Uses and Significance.
- B. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods (Stress to be given to Problems).

25 Hours

Module V

Managerial Decision making with the help of CVP Analysis : Marginal Costing - Fixed Cost - Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making : Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix - Operate or Shutdown.

20 Hours

(Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books :

1. Dr. S.N. Maheswari : ManagementAccounting.
2. Saxena : Management Accounting.
3. Made Gowda : ManagementAccounting.
4. Dr. S. N. Goyal and Manmohan : ManagementAccounting.
5. B. S. Raman : ManagementAccounting.
6. R.S.N. Pillai and Bagavathi : ManagementAccounting.
7. Sharma and Gupta : ManagementAccounting.
8. J. Batty : ManagementAccounting.
9. Foster : Financial Statement Analysis , PearsonEducation.
10. P.N. Reddy &Appanaiah : Essentials of ManagementAccounting.

Semester – V

GBCP5B20T: FINANCIAL MANAGEMENT

Lecture Hours: 64 (4 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To familiarize the students with the concepts, tools and practices of financial management and help them to gain knowledge of management and financing of working capital.
- To impart knowledge about financing and investment decisions.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand and develop insights and knowledge base of various concepts of finance.
CO2	Develop skills for effective Financial, Investment and Dividend decisions making.

Module I

Scope and Objectives of Financial Management: Meaning, importance and objectives - Conflicts in profit versus value maximization principle - Role of chief financial officer - Time value of money - Compounding and discounting techniques - Concepts of annuity and perpetuity.

8 Hours

Module II

Types of Financing: Different source of finance - Project financing - Intermediate and long term financing - Negotiating term loans with banks and financial institutions and appraisal thereof - Introduction to Lease financing - Venture capital and financing.

8 Hours

Module III

Financing Decisions: Cost of capital – Meaning – Importance – Types - Computation of specific and total cost of capital - Capital structure decisions - Capital structure patterns, designing optimum capital structure - Constraints - Various capital structure theories - Business risk and financial risk - Operating and financial leverages - Trading on equity.

18 Hours

Module IV

Investment Decisions: Concept – Objective - Process - Types of projects - Techniques of evaluation : Payback period, ARR, NPV, IRR, MIRR, Discounted payback period and Profitability index - Ranking of competing projects - Ranking of projects with unequal lives.

18 Hours

Module V

Management of Working Capital: Concept of working capital - Working capital policies - Inventory management - Receivable management - Payable management - Management of cash and marketable securities - Financing working capital - Estimation of working capital - Dividend policies – Dividend theories.

12 Hours

Reference Books:

1. Horne, J.C. Van : “Financial Management and Policy” Prentice Hall of India, NewDelhi
2. Khan and Jain: Financial Management Text and Problems” Tata McGraw Hill NewDelhi
3. Pandey I.M, “Financial Management” ,Vikas Publication NewDelhi.
4. Bhalla,V.K.. “Financial Management and Policy”, Anmol Publications, NewDelhi
5. Chandra.P. “Financial Management-Theory and Practice”, Tata McGraw Hill New Delhi

Semester – V

GBCP5B21T: AUDITING AND ASSURANCE

Lecture Hours: 64 (4 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objective:

- To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Describe the nature of internal control systems.
CO2	Identify and apply the procedures required to effectively audit an organization.
CO3	Devise an overall audit strategy, identify and formulate the audit tests and evidence required to meet the objectives of audit assignments to comply with the Standards on Auditing

Module I

Nature and Concept of Auditing :Introduction – Definition – Meaning and Objectives – Scope of Audit – Basic Principles governing audit – Advantages and Limitations of auditing – Qualities of an auditor - Auditing and Investigation –Types of Audit – Relationship of auditing with other disciplines – Concept of True and Fair view.

8 Hours

Module II

Standards On Auditing: Indian Auditing and Assurance Standard Board – International Auditing Assurance Standard Board – Auditing Standards: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing (SA 200) - Agreeing the Terms of Audit Engagements (210) - Quality Control for an Audit of Financial Statements (SA 220) - Audit Documentation(SA 230) - Planning an Audit of Financial Statements (SA 300) - Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and its Environment (SA 315) - Materiality in Planning and Performing an Audit (320) - The Auditor's Responses to Assessed Risks (SA 330) - Audit Evidence (SA 500) -External Confirmations (SA 505) - Analytical Procedures (SA 520) - Audit Sampling (SA 530) - Written Representations (SA580).

18 Hours

Module III

Audit Procedure and Internal Control System : Audit Process - Audit Technique – Audit Procedure : Audit planning, Audit Programme, Audit working papers (SA 300) - Methods of work – Test check - Surprise checks – Types of Errors and Frauds. Concept of

Internal Control System – Types of Internal Control – Internal Control and auditor - Internal check and internal audit – Fundamental principles of Internal check - Internal check Vs internal audit - Inherent Limitations of Internal Control – Examination indepth – Internal Auditor – External Auditor.

18 Hours

Module IV

Audit of Companies : Statutory Auditor - Qualification - Disqualification – Appointment – Re- appointment – Removal of statutory auditor – Casual vacancy – Prohibited Services – Remuneration of auditors – Rights, duties and liabilities - Auditor's Report (SA 700 & SA 705) – Contents and types – Auditor's certificates.

8 Hours

Module V

Practical Analysis of Auditing : Cost Audit – Secretarial Audit – Auditing under computerized environment – Government audit – Vouching and Verifications of payments, receipts, sales, purchases, assets and liabilities – Vouching Vs Verification - – Special Audit : Tax Audit and Management Audit - Recent trends in auditing.

12 Hours

Reference Books:

1. Jha, Aruna : “A Student's Guide to Auditing”, Taxmann
2. Tandon, BN, S. Sudarsanan and S. Sundarabahu, : “A Handbook of Practical Auditing”, S. Chand and Co. Ltd. New Delhi.
3. Pagare, Dinkar : “Principles and Practice of Auditing”, Sultan Chand and sons, New Delhi.
4. ICAI, “Auditing and Assurance”, Sahitya Bhavan Publications.
5. Gupta, Kamal and Aok Arora : “Fundamentals of Auditing”, Tata MC Graw Hill Publishing Co. Ltd. New Delhi.
6. Ghatalia, S.V “Practical Auditing”, Allied Publishers Pvt. Ltd. New Delhi.
7. Rawat, Standard on Auditing.
8. Surabhi Bansal, Advanced Auditing And Professional Ethics.
9. Sharma S.D, Auditing Principles & Practice, Taxmann Allied Services (P) Ltd, New Delhi.
10. Surabi Bansal, Advanced Auditing And Professional Ethics, Bestwordn Publications.
11. Vinod Agarwal, Auditing And Assurance, A S Foundations.
12. Vikas Oswal, Simplified Approach to Auditing And Assurance, Walters Kulwar CCH Publication.

Semester – V

GBCP5B22T: FINANCIAL MARKETS AND SERVICES

Lecture Hours: 64 (4 Hrs/Week)

Credits: 3

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objective:

- To provide the students a basic knowledge of financial markets and services.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand fundamentals of financial markets.
CO2	Identify the different financial instruments and services available in the financial markets.
CO3	Understand the functions and operations of banking and insurance sector in India

Module I

Financial System: Meaning and importance – Role and Functions of the financial system – Components: Financial Assets – Financial instruments – Financial intermediaries – Financial markets – Classification – Financial services – Meaning – Types – Weakness of Indian Financial System.

8 Hours

Module II

Money Market: Meaning – Features – Objectives – Importance of Money market – Composition of Money market – Players and intermediaries – Money market Instruments – Features of Indian money market – Recent developments in Indian money market.

8 Hours

Module III

Capital Market: Meaning – Functions – New issue market: meaning – Methods of floating new issues – Instruments – Intermediaries in the new issue market – Merchant bankers and their functions – Recent trends in new issue market – Stock Exchanges : Functions – Structure of stock exchanges – Listing of securities and its advantages – Trading mechanism of stock exchanges – Demutualisation of stock exchanges – Stock exchanges in India : BSE – NSE – OTCEI – MCX – Stock indices – Derivative market – Meaning and types of derivatives.

12 Hours

Module IV

Financial Intermediaries And Services: Commercial banks – Development financial institutions (DFIs) – Non-Banking Financial Companies (NBFCs) – Insurance companies – Mutual Funds – Classification of mutual fund schemes – Lease financing – Meaning and

types – Venture capital – Concept and meaning - Factoring and forfaiting - Objectives and functions.

24 Hours

Module V

Financial Regulation : Regulatory Institutions - RBI - Role – Monetary policy and control of RBI - The Securities and Exchange Board of India : Objectives - Constitution – Powers and functions - SEBI Guidelines for capital market.

12 Hours

Reference Books:

1. Kohn, Meir, Financial Institutions and Markets, Tata McGrawHill.
2. Bhole L.M, Financial Institutions and Markets, Tata McGrawHill.
3. Desai, Vasantha, The Indian Financial System, Himalaya PublishingHouse.
4. Machiraju.R.H , Indian Financial System, Vikas PublishingHouse.
5. Khan M.Y, Indian Financial System, Tata McGrawHill.
6. Varshney, P.M., & D.K. Mittal,D.K.: Indian Financial System, Sulthan Chand & Sons
- 7.Gordon E.&Natarajan K.: Financial Markets & Services, Himalaya Publishing House.
8. Pathak. V. Bharati: Indian Financial System. PearsonEducation.
9. Gupta N.K, & Monica Chopra, Financial Markets Institutions and Service

Semester – V

GBCP5B23T: BUSINESS RESEARCH METHODS

Lecture Hours: 64 (4 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objective:

- To enable students for acquiring basic knowledge in business research methods and to develop basic skills in them to conduct survey researches and case studies.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand and develop insights and knowledge base of various concepts in Research.
CO2	Develop skills for conducting business research.

Module I

Business Research: Meaning and definition - Features of business research - Theory building - Induction and Deduction Theory - Concept - Operational definition - Variable - Proposition - Hypothesis - Types of business research: Basic and applied – Exploratory - Descriptive and causal - Phases of business research.

12 Hours

Module II

Exploratory Research: Objectives - Methods - Experience survey - Secondary data analysis - Case study - Pilot study by focus group interview - Process of problem definition - Understand background of the problem - Determination of unit of analysis - Determine the relevant variables and state the research questions - Hypothesis and research objectives.

12 Hours

Module III

Meaning of Research Design: Methods of descriptive and causal research - Survey - Experiments - Secondary data studies and observation - Sampling design: Simple random sampling - Restricted random sampling – Stratified - Cluster and systematic – Non random sampling - Convenient and judgment sampling - Sampling error and non sampling error.

12 Hours

Module IV

Measurement and Scaling: Nominal - Ordinal - Interval and ratio scale - Criteria for good measurement - Reliability and validity - Designing questionnaire - Means of survey data collection - Personal interview – Telephonic, mail and internet.

10 Hours

Module V

- A. Data Processing:** Processing stages - Editing - Coding and data entry - Descriptive analysis under different types of measurements - Percentages - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Interpretation.
- B. Preparation of Research Report:** Format - Report writing stages - Gathering material and data - Make overall format - Make detailed outline - Write first draft – Re write - Final word processing and publishing.

18 Hours

Reference Books:

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition, Irwin McGraw- Hill International Editions, NewDelhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi - 110044.
3. Nereesh K. Malhotra: Marketing Research, Latest edition. PearsonEducation.
4. William G. Zikmund, Business Research Methods,Thomson
5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research,Himalaya.
- 6.S. N Murthy & U Bhojanna: Business Research Methods, Excel Books, NewDelhi.
7. Jan Brace: Questionnaire Design, Kogan PageIndia
8. Michael V.P. Research Methodology in Management,Himalaya.
- 9.Dipakkumar Bhattacharyya. Research Methodology. Excel Books, NewDelhi.
10. R. Paneerselvan: Research Methodology, Prentice-Hall ofIndia
11. Ajai S Gaur &Sanjaya S Gaur: Statistical Methods for Practice &.Research, Response Books, NewDelhi.
12. Kultar Singh: Quantitative Social Research Methods. Response Books, NewDelhi.

Semester – V

GBCP5B24T: INFORMATION TECHNOLOGY FOR BUSINESS

Lecture Hours: 64 (4 Hrs/Week)

Credits: 3

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To make the students aware about office automation, information systems and communication technologies used in business.
- To enable the students to have thorough knowledge about database management systems and its relevance in various business enterprises.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Use Information and Communication technologies in practical business environment.
CO2	Understand the working environment for IOT enabled business.

Module I

Information Technology: Meaning, Concept & Nature - Applications of IT in business and industrial platform - IT and managerial decision making - IT enabled information system - Management Information System - Concept of data and information - Information overload - Quality of information - Integration of information - innovative management concepts working on IT (SCM, TQM, CRM, KM) - Challenges of IT in the management scenario.

12 Hours

Module II

Telecommunications and Networking System : Computer networks - Functions and components of a network - Network structure - Types of network: LAN, WAN, MAN, PAN, Client Server networks, Peer to Peer network - Network topologies - Network computing technologies for telecommunications - Telecommunications Processors: Modems, Multiplexers, Inter-network processors - Global communication - Internet - Internet tools - Bluetooth and Wi-Fi.

12 Hours

Module III

Office Automation: Objectives - Office automation technologies - Virtual office - Office support systems - Modern communicational technologies - Fax, voice mail, e-mail - Group communication -Tele-conferencing systems - Audio, video - Limitations of Office Automation - Important packages useful for office functions.

10 Hours

Module IV

Office Packages: Spreadsheet - Features - Important applications for business Important tools for decision making - What if analysis - Goal seek, scenario management - Functions used in spreadsheet packages - DBMS - Database - Basic concepts - Technical foundations of database management - Database structures: Hierarchical, Network, Relational, multidimensional, object -oriented - RDBMS - DBMS V/s RDBMS - Database development DBA - Role of DBA in the development of a database - Limitations of database - Data mining and datawarehousing.

18 Hours

Module V

Information Systems: Introduction - Evolution - Components - Information system activities in business - Types of information systems: Management Information system: Concept - Evolution - Basic Structure of MIS - Strategic role of MIS - Approaches of MIS - Essentialities of an effective MIS, TPS(Transaction Processing System), Decision Support System, Executive Information Systems, Expert Systems, Knowledge Management Systems, Artificial Intelligence. Advantages and disadvantages of Informationsystems.

12 Hours

Reference Books:

1. IT for Business and Management (Kalyani Publishers) by Manik Sharma and RachhpalSingh
2. Management Information Systems(Tata McGraw Hill Edn Pvt. Ltd., New Delhi) by James A O" Brien, George M Marakas and RameshBehl
3. Management Information System by shivaniJoshi
4. Information Technology for Business (Kalyani Publishers) by Gurinder Singh and RachhpalSingh
5. Management Information Systems(Excel Books,New Delhi) by Ashok Arora and AkshayaBhatia.
6. Fundamentals of Computers (PHI Larning Pvt. Ltd.) byV.Rajaraman
7. Management Information System by Dr. P.Mohan.
8. Modern Database Management (Pearson) By Jeffrey A. Hoffer, V.Ramesh and HeikkiTopi.

Semester – VI
GBCP6B25T: STRATEGIC MANAGEMENT

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To develop an understanding of the general and competitive business environment.
- To develop an understanding of strategic management concepts and techniques.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand the strategic decisions that organisations make and have an ability to engage in strategic planning.
CO2	Explain the basic concepts, principles and practices associated with strategy formulation and implementation.
CO3	Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.
CO4	Analyze and evaluate critically real life company situations and develop creative solutions, using a strategic management perspective.

Module I

Business Environment: General environment - Demographic, socio-cultural, macro-economic, legal, political, technological, and global - Competitive environment - Business policy and Strategic Management - Meaning and nature - Strategic Management imperative: Vision, Mission and Objectives - Strategic levels in organizations.

15 Hours

Module II

Strategic Analysis: SWOT analysis, TOWS matrix, Portfolio analysis - BCG matrix - Strategic planning : Meaning, stages, alternatives, strategy formulation - Growth and defensive strategies – Mergers and acquisitions, Joint venture and strategic alliance - Evaluation of strategic alternatives

15 Hours

Module III

Formulation of Functional Strategies: Concept and importance of financial strategies - Marketing strategy: Marketing process - Marketing mix - Marketing analysis - Marketing Strategy techniques - Financial strategies : Major areas of financial strategies – Acquiring funds – Management of funds - Evaluating worth of business - Developing projected financial statements – Production strategies : Production systems – Operations planning

and control - Research and development – Logistic and Supply Chain Management Strategies - Concept and importance - Human resource strategy : Strategic role of HR Manager.

15 Hours

Module IV

Strategy Implementation and Control: Organization structures - Establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer - Leadership and behavioral challenges.

20 Hours

Module V

Reaching Strategic Edge: Business process re- engineering, benchmarking, total quality management, six sigma contemporary strategic issues - Strategic review - Evaluating strategic performance criteria and problems.

15 Hours

Reference Books:

1. Fred David, Strategic Management, Prentice Hall, New Delhi.
2. Thompson and Strickland, Crafting and Executing strategy , Tata McGrawHill.
3. Hitt, Hoskinsson and Ireland, Management of Strategy Concepts and Cases ,South Western CengageLearning.
4. Krishna Kumar, Cases in Strategic Management- managerial Experiences, Global Business Press
5. RM Srivastava: Corporate Strategic Management, PragatiPrakashan
6. AzharKazmi: Strategic management and Business Policy, Tata Mac Graw Hill Publishers
7. Stephen Hains: Strategic Thinking, Jaico PublishingHouse
8. C. AppaRao, ParvathiswaraRao B, Strategic Management and Business Policy, Excel Books, NewDelhi.

Semester – VI

GBCP6B26T: COMPUTERISED ACCOUNTING

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives :

- To enable the students to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.
- To equip the students to meet the demands of the industry by developing practical skills in the application of Tally package.

(Out of the 75 Lecture hours, the ratio between Theory and Practical hours shall be 3:2)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Integrate accounting theory practical computerized accounting skills.
CO2	Understand the functioning of Tally
CO3	Disseminate an accountants responsibilities using a computerized environment.

Module I

Introduction to Computerised Accounting: Introduction – Importance – Application – Advantages and disadvantages - Computerized accounting fundamentals – Accounting with Tally : Introduction to Tally – Tally interface – Company creation – Accounting groups – Accounting Ledgers – Accounting Vouchers – Pre-defined vouchers – Vouchers entry – Displaying, altering and deleting – Books of Accounts – Registers – Day Book – Cash and Bank Books – Statement of Accounts – Bank Reconciliation Statement .

20 Hours

Module II

Accounts with Inventory : Creation: Company – Groups – Stock categories – Stock items – Godowns – Units of measure – Inventory vouchers – Pure inventory vouchers - Creating purchase order and sales order – Order processing – Invoicing – Stock valuation methods – Reorder levels – Bill of material – Inventory ageing – Display of inventory reports and statements.

15 Hours

Module III

Final Accounts of Business Organisations: Final Accounts of Sole Traders : Trial Balance – Profit and Loss Account – Balance Sheet – Final Accounts of Non profitorganisations – Partnership firms - Corporate companies - Bank Accounts – Generating consolidated statements of companies.

15 Hours

Module IV

Applications in Cost and Management Accounting: Preparation of Stores Ledgers – Cost centre and budget reports – Job Costing – Common size Statements – Decision supporting tools: Ratio Analysis – Calculating key financial ratios – Cash Flow Statement – Fund Flow Statement – Budgeting System – Printing of reports.

15 Hours

Module V

Tax Application : - Introduction to GST - GST activation and classification
- GST computation - Composite GST - Input Tax credit - Tax Invoice. Credit and Debit Notes Returns - Transfer of Input Tax Credit- TDS – Generation and reconciliation of TDS Challans – Filing e-TDS return – Auditing in Computerised Accounting System – Statutory Audit – Voucher verification - Verification of related party transactions – Backup and restore data of a company.

15 Hours

Reference Books:

1. Murali Krishna A, ComputerisedAccounting ,VaagdeviPublications.
2. Dinesh Maidasani , Mastering Tally, Firewalmedia.
3. A.K. Nadhani and K.K. Nadhani, Implementing Tally 9.0, l/e BPB Publications, New Delhi.
4. Computerised Accounting And Business Systems ,KalyaniPublications.
5. J.S, Arora, Tally ERP 9, KalyaniPublications.
6. Tally Academy, TallyManual.
7. Boockhold, J.I, Accounting Information System: Transaction Processing and Control, Irwin McrawHill.
8. Institute of Computer Accountants , Tally, Vikas Publishing House, NewDelhi.

Semester – VI

GBCP6B27T: INDIRECT TAXES LAW AND PRACTICE

Lecture Hours: 80 (5 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To enable the students to understand the importance of Indirect Taxes in the Indian economy.
- To impart basic knowledge about Indirect Taxes and the practical assessment of tax burden.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Distinguish the earlier indirect tax system and present indirect tax system
CO2	Explain the provisions of levy and collection of GST
CO3	Understand the Customs tax system in the country.

Module I

Introduction to Indirect Taxes: Taxation under Constitution- Direct and Indirect Taxes- Indirect Taxes – Concept and Features – Types of Indirect Taxes –Constitutional provisions relating to Indirect Taxes- Merits and demerits – Goods and Services Tax- Brief history behind the emergence of GST-Definitions and meaning– Need for GST in India- The scope of GST.

10 Hours

Module II

Goods and Services Tax:– Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services- Registration – Persons not liable for registration-Compulsory registration in certain cases-Procedure for registration-Deemed registration- Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters.

20 Hours

Module III

Procedure and Payment of Tax: Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information.

15 Hours

Module IV

Customs Duty : Introduction-Customs Act, 1962 – Scope of Customs Law- Meaning of Customs Duty- Important definitions – Customs Authorities- Functions of Customs Department-Taxable event of Import/ Export of goods-Types of Customs Duties – Classification and valuation of goods– Export Procedures-Import Procedures-Provisions governing import and export of goods – Baggage rules- Assessment- Abatement and remission of duty-Exemptions from Customs Duties- penalty refund and recovery.

20 Hours

Module V

Arrival/Departure and Clearance of goods: Arrival/Departure and Clearance of goods- warehousing- Duty drawback-Clearance of EXIM goods and goods in transit- Transportation and Warehousing provisions- Special provisions regarding baggage, courier and post- provision related to prohibited goods, notified goods, specified goods, illegal importation/exportation of goods.

15 Hours

Reference Books;

1. The Central Goods and Service Tax, 2017
2. The Integrated Goods and service tax, 2017
3. The Union Territory Goods and Service tax, 2017
4. Goods and Service Tax (Compensation to States, 2017
5. The Constitution (101nd Amendment) Act, 2016.
6. Gupta,S.S. (2017). *How to meet your Obligation*.India: Taxmann
7. Gupta,S.S. (2017).*Vastu and Sevakar*.India: Taxmann
8. GST Manual (2018)(Ed.): Taxmann
9. Mishra, S. K. (2017) *Indirect Tax Laws*: Centax

Semester – VI

GBCP6B28T: BANKING AND INSURANCE MANAGEMENT

Lecture Hours: 64 (4 Hrs/Week)

Credits: 4

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To enable the students to acquire knowledge about basics of Banking and Insurance.
- To familiarise the students with the modern trends in banking.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Have a working understanding about Banking Services in the country.
CO2	Understand various principles, provisions that govern the Life General Insurance Contracts

Module I

Introduction to Banking :Meaning and definition - Origin and development of banking – Structure of banking in India – Banks and economic development – Customer of a bank – Legal relationship between banker and customer and their mutual rights and duties - Functions of commercial banks (conventional and innovative functions) – Principles of sound lending - Central bank – RBI – Functions – Emerging trends in banking.

12 Hours

Module II

Negotiable Instruments : Definition - Characteristics – Types – Parties to negotiable instruments – Cheques: Types of cheques – Crossing of cheques – Types - Drafts - Cheque vs. Draft - Endorsement – Significance – Regularity of endorsement – Liability of endorser – Dishonour of cheques – Consequences of wrongful dishonour.

10 Hours

Module III

Electronic Banking :Home banking - Internet banking – Mobile banking –Tele-banking – Virtual banking - Centralised Online Real time Electronic Banking (CORE) – Electronic Clearing Service (ECS) – Electronic Fund Transfer (EFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Society for Worldwide Interbank Financial Telecommunication (SWIFT) – E-cheque – Electronic purse – Digital cash - ATMs–Credit card – Debit card – Smart card.

12 Hours

Module IV

Introduction to Insurance : Definition - Need of insurance - Insurance as a social

security tool - Insurance and economic development - Principles of insurance - various kinds of insurance – Life and General insurance (Fire, Marine, Medical, Personal Accident , Property and Motor Vehicles Insurance) – Features – Life Insurance Vs General Insurance.

18 Hours

Module V

Life Insurance: Features - Law relating to life Insurance - General Principles of Life Insurance Contract - Proposal and Policy - Assignment and Nomination - Title and claims – Surrender value - General Insurance : Law relating to General Insurance –Re-insurance - IRDA – Role , Powers and functions - Insurance business in India.

12 Hours

Reference Books:

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.
5. Pannandikar & Mithami': Banking in India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Agarwal O.P, Bankin and Insurance, Himalaya Publishing House.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
10. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and Practices, Kalyani Publishers, Chennai.
11. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
12. G. Krishnaswamy : Principles & Practice of Life Insurance
13. Kothari & Bahl : Principles and Practices of Insurance
14. Saxena G.S, Legal Aspects of Banking Operations, S.Chand and Sons.
15. B.S. Khubchandani, "Practice and Law of Banking", MacMillan India Ltd , 2000.
16. K.C. Nanda, "Credit Banking", Response Book, Sage Publication, 1999.

Semester – VI

GBCP6B29T: CORPORATE GOVERNANCE AND BUSINESS ETHICS

Lecture Hours: 64 (4 Hrs/Week)

Credits: 3

Total Marks: 100 (Internal: 20, External: 80)

Examination: 3 Hours

Objectives:

- To enable the students to understand the importance of corporate governance and ethics in business.
- To have an understanding of ethical issues in business and to acquire knowledge and capability to develop ethical practices for effective management.

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand the business ethics.
CO2	Analyze corporate social Responsibility.
CO3	Analyze various ethical codes in corporate governance
CO4	Analyze the Employees conditions and Business Ethics

Module I

Corporate Governance : Meaning – Back ground – Need and importance – Elements of good corporate governance – Models and benefits of corporate governance – Corporate governance in India – Statutory measures: SEBI Guidelines – Clause 49 of Listing Agreement – Provisions under Companies Act – Constitutions of Board of Directors – Chairman of Board – Board Committees and their functions – Role of management – Information to share holders – Class action - Share holders’ activism – Corporate governance and other stake holders : Employees – Customers – Government - Society – Corporate governance reports – Whistle blower policy – Green Governance/E-governance.

18 Hours

Module II

Major Corporate Governance Failures : Bank of Credit and Commerce International (BCCI, UK), Maxwell Communication (UK), Enron (USA) , World.com (USA), Andersen Worldwide (USA) , Vivendi (France) , News of the World(USA), Satyam Computer

Services Ltd(India), Sahara(India), King Fisher Ltd(India) – Common governance problems noticed in various corporate failures – Policy actions including major codes and standards.

8 Hours

Module III

Business Ethics: Morality and ethics – Business values and ethics – Concept of corporate ethics – Relevance of values in management – Role of organisational culture in ethics – Various approaches to business ethics – Ethical governance – Holistic approach for management in decision making – Benefits of adopting ethics in business – Ethics Committee – Ethical issues in corporate governance .

12 Hours

Module IV

Corporate Social Responsibility and Environmental Issues : Social responsibility-an extension of business ethics – Concept of Corporate Social Responsibility and Corporate Sustainability – Meaning and scope – CSR provision under Companies Act 2013 – CSR Committee – CSR reporting – CSR models – Global reporting initiatives – ISO 26000 – Environmental Issues: Protecting natural environment – Prevention of pollution and depletion of natural resources – Conservation of natural resources – **Environmental Protection Act 1986:** Objects and scope – Control and abatement of environmental pollution – National Green Tribunal.

18 Hours

Module V

Ethical Practices in Business: Ethics in work place – Individual in the organisation – Discrimination – Harassment – Gender equality – Ethics in marketing: Healthy competition – Protecting rights and interests of consumers – Ethics in Accounting and Finance : Importance – Issues and common problems.

8 Hours

Reference Books:

1. Boatwright. John R , Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. SathishModh, Ethical Management, Macmillan.
- 3 Koontz, H and Wehrick, H, Management, McGraw Hill Inc, New York.
4. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
5. Rani, Geeta D., and R.K, Mishra, Corporate Governance - Theory and Practice, Excel Books, New Delhi.

6. Bob Tricker, Corporate Governance - Principles, Policies, and Practice (Indian Edition), Oxford University Press, NewDelhi.
7. Sharma, J.P., Corporate Governance, Business Ethics and CSR, Ane Books Pvt Ltd, NewDelhi.