

Egra S.S.B. College

Department of Commerce

Session -2022-2023

Semester-II

Paper	Teacher	Detailed Syllabus
CC-3: Corporate Accounting	RJ	<p>Unit 1. Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures</p> <p>Unit 3. Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only</p> <p>Unit 4. Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.</p> <p>Unit 5. Accounts of Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).</p>
	SY	<p>Unit 2. Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits</p> <p>Unit 6. Banking Companies Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).</p> <p>Unit 7. Cash Flow Statement Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.</p>
CC-4: Corporate Law	AD	<p>UNIT 1: Introduction Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.</p> <p>UNIT 2: Documents Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.</p> <p>UNIT 3: Management Classification of directors, women directors, independent director, small</p>

		<p>shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; <i>Meetings</i>: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.</p> <p>Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee</p>
	SB	<p>UNIT 4: <i>Dividends, Accounts, Audit</i>: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. <i>Winding Up</i>: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle blowing : Concept and Mechanism. UNIT 5: Depositories Law The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty</p>
GE-2: Macro Economics	SM	<p>Unit 3: Inflation, Unemployment and Labour market Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait Unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational Unit 4: Open economy Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate Differentials case of a large economy.</p>
	SKM	<p>Unit 1: Introduction Concepts and variables of macroeconomics, income, expenditure and the circular flow, Components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium Unit 2: Economy in the short run IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand Aggregate supply analysis. Unit 5: Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income Elasticities of demand for real balances. Supply of money.</p>

Semester IV

CC-8: Cost Accounting	SKM	<p>Unit 1: Introduction Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation</p> <p>Unit 2: Elements of Cost: Material and Labour a. <i>Materials</i>: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses b. <i>Labour</i>: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor’s Differential piece wage.</p> <p>Unit 3: Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.</p>
	RJ	<p>Unit 4: Methods of Costing Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).</p> <p>Unit 5: Book Keeping in Cost Accounting Integral and non-integral systems; Reconciliation of cost and financial accounts.</p>

	AD	<p>Unit 1: Matrices and Determinants</p> <p>a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application</p> <p>b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule, The Leontief Input Output Model (Open Model Only).</p> <p>Unit 2: Calculus I</p> <p>a. Mathematical functions and their types- linear, quadratic, polynomial, exponential,</p> <p>b. Logarithmic function Concepts of limit, and continuity of a function</p> <p>c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.</p> <p>d. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist’s optimum price and quantity, Economic Order Quantity.</p> <p>Unit 3: Calculus II</p> <p>a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler’s theorem; Total differentials; Differentiation of implicit functions with the help of total differentials</p> <p>b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.</p> <p>c. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases</p> <p>d. Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales and the Learning Curve.</p> <p>Unit 4: Mathematics of Finance</p> <p>a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.</p> <p>b. Compounding and discounting of a sum using different types of rates.</p> <p>c. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (<i>General annuities to be excluded</i>)</p> <p>Unit 5: Linear Programming</p> <p>a. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.</p> <p>b. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.</p>
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<p style="text-align: center;">CC-9P : Business Mathematics</p>	<p>SY</p>	<p>1. Mathematics of Finance (Practical Lab 12) a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. b. Compounding and discounting of a sum using different types of rates. c. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (<i>General annuities to be excluded</i>)</p> <p>2. Linear Programming (Practical Lab 14) a) Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. b) Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.</p>
	<p style="text-align: center;">CC-10T : Computer Application in Business</p>	<p>SB</p>
<p>SY</p>		<p>Unit 5: Database Management System (16 Lectures) Database Designs for Accounting and Business Applications: Reality-Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.</p>

CC-10P : Computer Application in Business

		<p>SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL</p> <p>DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.</p>
	SB	<p>1: Word Processing (Practical Lab 6) Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities</p> <p>2: Preparing Presentations (Practical Lab 6) Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities</p> <p>3: Spreadsheet and its Business Applications (Practical Lab 12) Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions</p> <p>4: Creating Business Spreadsheet (Practical Lab 12) Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression</p>
	SY	<p>5: Database Management System (Practical Lab 16)</p> <p>Database Designs for Accounting and Business Applications: Reality-Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.</p> <p>SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL</p> <p>DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.</p>

GE4: Indian Economy	SM	<p>Unit 1: Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human Development</p> <p>Unit 5: Sectoral Trends and Issues</p> <p>a) <i>Agriculture Sector</i>: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.</p> <p>b) <i>Industry and Services Sector</i>: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.</p> <p>c) <i>Financial Sector</i>: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,</p>
	SY	<p>Unit 2: Basic Features of the Indian Economy at Independence Composition of national income and occupational structure, the agrarian scene and industrial structure</p> <p>Unit 3: Policy Regimes</p> <p>a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy</p> <p>Unit 4: Growth, Development and Structural Change</p> <p>a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991. d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. e) Demographic Constraints: Interaction between population change and economic development.</p>

SEC-2 : Entrepreneurship	SM	<p>Unit 1: Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship</p> <p>Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution</p> <p>Unit 3: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.</p> <p>Unit 4: Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions</p> <p>Unit 5: Mobilising Resources Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems</p>
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Semester VI		
CC-13: Auditing and Corporate Governance	AD	<p>Unit 2: Audit of Companies Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013</p> <p>Unit 4: Corporate Governance Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance</p> <p>Unit 6: Corporate Social Responsibility (CSR): Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR</p>

	SM	<p>Unit 1: Introduction Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure Vouching and verification of Assets & Liabilities.</p> <p>Unit 3: Special Areas of Audit Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;</p> <p>Unit 5: Business Ethics Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement</p>
CC-14 : Indirect Tax Law	RJ	<p>Unit 2: Levy of GST Registration, Composition Levy Scheme, Taxable events for Supply of Goods and Services, Classification of Goods and Services, Composite and Mixed Supplies, Place of Supply (intrastate, inter-state, import and export), GST Returns, Exemption from GST.</p> <p>Unit 3: Time and Valuation of Supply Time of supply of Goods and Services, Valuation rules for Goods and Services, Taxability of reimbursement of expenses.</p> <p>Unit 4: Tax Credit and Payment of GST Eligibility, Apportionments of Credits, Tax credit in respect of capital goods, Availability of tax credit in special circumstances, Transfer of Input credit (Input Service Distribution).</p>
	SY	<p>Unit 1: Introduction Basic concept of Indirect taxes, Difference between direct and indirect taxes, Evolution of Indirect taxes, GST and its Constitutional framework, Rationale for GST, Rates of GST, GST Council- structure, functions, authorities and responsibilities, GSTN – Basic concept.</p> <p>Unit 5: Customs Law Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions</p>
DSE3 : Business Tax Procedure and Management	SKM	<p>Unit 1: Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee/Government; Collection and recovery of tax</p> <p>Unit 2: Assessment, re-assessment, rectification of mistakes. Appeals and revisions. – Preparation and filing of appeals with appellate authorities. - Drafting of appeal; statement of facts and statement of law.</p>

		<p>Unit 3: Penalties and prosecutions, Settlement Commission, Search, seizure and survey</p>
	SB	<p>Unit 4: Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax</p> <p>Unit 5: Information Technology and Tax administration. TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS</p>
<p>DSE-4: Business Research Methods and Project Work</p>	SY	<p>Section A: Business Research Methods</p> <p>Unit 1: Introduction Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses</p> <p>Unit 2: Research Process An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies</p> <p>Unit 3: Measurement and Hypothesis Testing Measurement: Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests . Testing the assumptions of Classical Normal Linear Regression</p> <p style="text-align: center;">Section B: Project Report</p> <p>Unit 4: Report Preparation (26 Lectures) Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification</p>

Semester I		
CIT: Financial Accounting	AD	<p>Unit 1:A. Theoretical Framework</p> <p>i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.</p> <p>ii. The nature of financial accounting principles – Basic concepts and</p>

		<p>conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.</p> <p>B. Accounting Process From recording of a business transaction to preparation of trial balance including adjustments</p> <p>Unit 2:(a) Business Income</p> <p>i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</p> <p>ii. Revenue recognition: Recognition of expenses.</p> <p>iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.</p> <p>iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2</p> <p>(b) Final Accounts Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities</p>
	RJ	<p>Unit 3: Accounting for Hire Purchase and Installment Systems Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)</p> <p>Unit 4: Accounting for Inland Branches Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.</p> <p>Unit 5: Accounting For Dissolution of the Partnership Firm Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution</p>
CIP: Practical: Computerised Accounting Systems	SY	<p>Practical : Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and Shutting a Company; Backup and Restore data of a Company</p>

	AD	<p>Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi - contracts</p> <p>Unit 3: The Sale of Goods Act, 1930 a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</p> <p>Unit 5: The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque</p>
	SB	<p>Unit 2: The Indian Contract Act, 1872: Specific Contract a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency</p> <p>Unit 4: Partnership Laws A) The Partnership Act, 1932 a. Nature and Characteristics of Partnership b. Registration of a Partnership Firms c. Types of Partners d. Rights and Duties of Partners e. Implied Authority of a Partner f. Incoming and outgoing Partners g. Mode of Dissolution of Partnership B) The Limited Liability Partnership Act, 2008 a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship</p>

GE1T: Micro Economics	SM	<p>Unit 1: Demand and Consumer Behaviour Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.</p> <p>Unit 2: Production and Cost Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.</p>
	SKM	<p>Unit 3: Perfect Competition Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.</p> <p>Unit 4: Monopoly Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.</p> <p>Unit 5: Imperfect Competition Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.</p>

Semester III		
C5T: Human Resource Management	SB	<p>Unit 1: Introduction Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System</p> <p>Unit 2: Acquisition of Human Resource Human Resource Planning- Quantitative and Qualitative dimensions; job</p>

		<p>analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction</p> <p>Unit 3: Training and Development Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.</p> <p>Unit 4: Performance Appraisal Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.</p> <p>Unit 5: Maintenance Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery</p>
C6T : Income Tax Law And Practice	RJ	<p>Unit 1: Introduction Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10</p> <p>Unit 2: Computation of Income under different heads-1 Income from Salaries; Income from house property</p> <p>Unit 3: Computation of Income under different heads-2 Profits and gains of business or profession; Capital gains; Income from other sources</p> <p>Unit 4: Computation of 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 Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court</p>
C1P: Practical: Preparation of Return of Income	SY	<p>Unit 5: Preparation of Return of Income Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.</p> <p>Practical: Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.</p>

<p>C7T : Management Principles and Application</p>	<p>SY</p>	<p>Unit 1: Introduction a) Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership b) Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo- Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and valuechain, analysis, Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad. Unit 2: Planning a) Types of Plan – An overview to highlight the differences b) Strategic planning – Concept, process, Importance and limitations c) Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components d) Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS) Unit 3: Organising Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure Unit 4: Staffing and Leading a) Staffing: Concept of staffing, staffing process b) Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Herzberg’s Two-factorTheory, Vroom’s Expectation Theory. c) Leadership: Concept, Importance, Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. d) Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Unit 5: Control a. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. b. Emerging issues in Management</p>
	<p>SM</p>	

<p>GE-3T : Business Statistics</p>	<p>AD</p>	<p>Unit 1: Statistical Data and Descriptive Statistics a. Nature and Classification of data: univariate, bivariate and multivariate data; timeseries and cross-sectional data b. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages c. Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination) d. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance e. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis Unit 2: Probability and Probability Distributions a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required) b. Expectation and variance of a random variable c. Probability distributions: i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities Unit 3: Simple Correlation and Regression Analysis a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results. Unit 4: Index Numbers Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY Unit 5: Time Series Analysis Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices</p>
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<p>GE3P: Business Statistics & Practical</p>	<p>No Teacher</p>	<p>UNIT 6: Sampling Concepts, Sampling Distributions and Estimation: Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling) Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions. Practical : The students will be familiarized with software (Spreadsheet and/or SPSS) and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of Dispersion and variation, correlation and regression coefficient.</p>
<p>SEC1T : E-Commerce</p>	<p>SY</p>	<p>Unit 1: Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce. Technology used in E-commerce: The dynamics of World Wide Web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website) Unit 2: Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients), Unit 3: IT Act 2000 and Cyber Crimes IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes. Unit 4: E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments. Unit 5: On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.) Unit 6: Website designing Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links,</p>

		<p>Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.</p> <p>Practical : e- payment system, On-line Business Transactions & Website designing</p> <p>1: E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.</p> <p>2: On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment } Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)</p> <p>3: Website designing Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.</p>
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Semester V		
C11T : Principles of Marketing	SY	<p>Unit 1: Introduction: Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).</p> <p>Unit 2: a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.</p> <p>Unit 3: Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.</p>
	SB	<p>Unit 4: a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. b. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.</p> <p>Unit 5: a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations</p>

		<p>& sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;</p> <p>b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism</p>
<p>C12T : Fundamentals of Financial Management</p>	SKM	<p>Unit 1: Introduction Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities</p> <p>Unit 2: Investment Decisions The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.</p> <p>Unit 3: Financing Decisions Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure</p> <p>Unit 4: Dividend Decisions Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice</p> <p>Unit 5: Working Capital Decisions Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.</p> <p>C12P: Practical :Fundamentals of Financial Management 1: Investment Decisions The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate. 2: Financing Decisions Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure</p>

<p>DSE 1T: Management Accounting</p>	<p>AD</p> <p>SKM</p> <p>RJ</p> <p>SY</p>	<p>Unit 1: Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management</p> <p>Unit 2: Budgetary Control Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.</p> <p>Unit 3: Standard Costing Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.</p> <p>Unit 4: Marginal Costing Absorption versus Variable Costing: Distinctive features and income determination. Cost- Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.</p> <p>Unit 5: Decision Making Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing</p> <p>Unit 6: Contemporary Issues Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing</p>
<p>DSE2T: Financial Markets, Institutions and Financial Services</p>	<p>SM</p>	<p>Unit 1: Introduction Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system</p> <p>Unit 2: Financial Markets Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview. Capital Markets – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India</p> <p>Unit 3: Financial Institutions Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in</p>

		<p>India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).</p> <p>Unit 4: Financial Services Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India</p> <p>Unit 5: Leasing and hire–purchase Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.</p>
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Department of Commerce
Egra S.S.B. College