

**Syllabus for
Bachelor of Commerce in Accounts
(Gen/Pass)
Under Choice Based Credit System**

**Academic Session:
w.e.f. 2020-2023**



for

***All Constituent/Affiliated Colleges Under
Binod Bihari Mahto Koyalanchal University, Dhanbad***

**Members of Board of Studies of CBCS Under- Graduate Syllabus
as per Guidelines of the Binod Bihari Mahto Koylanchal
University, Dhanbad.**

1. Chairman: Dr. B.N. Sinha

2. External expert members:

Dr. Devendra Kumar, University Professor, Post Graduate
Dept. of Applied Economics and Commerce,
Magadh University, Bodh Gaya (Bihar)

3. Members:

- Dr. Ajit Kumar
- Dr. L.B. Paliwar
- Dr. K.K. Pathak

4. Invited members: Dr. A.K. Tiwary
Associate Professor, Commerce
BS City College, Bokaro

5.

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COURSE STRUCTURE

Semester	Course Code	Name of Paper	Full Marks	End Semester Marks	Mid Semester (Internal) Marks
I	CBM-G-DSC-101A-T (06 Credits, 60 Lectures & 15 Tutorials)	Financial Account I	100	80	20
	CBM-G-DSC-102A-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Business Law	100	80	20
	CBM-G-DSC-103A-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Applied Money and Banking	100	80	20
	CBM-G-AECC-101-T Language (English/Hindi/NH+MB) (02 Credits, 30 Lectures)	English/Hindi/NH+MB	50	40	10
II	CBM-G-DSC-201B-T (06 Credits, 60 Lectures & 15 Tutorials)	Business Organization and Administration	100	80	20
	CBM-G-DSC-202B-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Financial Account II	100	80	20
	CBM-G-DSC-203B-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Indian Economics and Infrastructure Development	100	80	20

	CBM-G-AECC-202-T Environmental Science (02 Credits, 30 Lectures)	Environmental Science	50	40	10
III	CBM-G-DSC-301C-T (06 Credits, 60 Lectures & 15 Tutorials)	Business Statistics	100 or 75 25	80 or 60 20	20 or 15 5
	CBM-G-DSC-302C-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Direct Tax Law and Practices	100 or 75 25	80 or 60 20	20 or 15 5
	CBM-G-DSC-303C-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Human Resource Management	100	80	20
	CBM-G-SEC-301-T (02 Credits, 30 Lectures) (Annexure-1)	Constitution of India and Human Rights	50	40	10
IV	CBM-G-DSC-401D-T (06 Credits, 60 Lectures & 15 Tutorials)	Goods and Services Tax (GST)	100 or 75 25	80 or 60 20	20 or 15 5
	XYZ-G-DSC-402D-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Corporate Accounting	100 or 75 25	80 or 60 20	20 or 15 5
	CBM-G-DSC-403D-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Information Systems and E-Commerce	100	80	20

	CBM-G-SEC-402-T (02 Credits, 30 Lectures) (Annexure-1)	Environment and Public Health	50	40	10
V	CBM-G-DSE-501A-T (06 Credits, 60 Lectures & 15 Tutorials)	Cost Accounting	100	80	20
	CBM-G-DSE-502A-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Financial Market Institutions and Financial Services	100	80	20
	CBM-G-DSE-503A-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Human Resources Managemen t	100	80	20
	CBM-G-SEC-503-T (02 Credits, 30 Lectures) (Annexure-1)	Computer Application and Information Technology	50	40	10
VI	CBM-G-DSE-601B-T (06 Credits, 60 Lectures & 15 Tutorials)	Managemen t Accounting	100	80	20
	CBM-G-DSE-602B-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Auditing and Corporate Governance	100	80	20
	CBM-G-DSE-603B-T (06 Credits, 60 Lectures & 15 Tutorials) Choice to choose from other disciplines	Fundamenta l of Investment	100	80	20
	CBM-G-SEC-604-T (02 Credits, 30 Lectures) (Annexure-1)	Entrepreneurs hip (ETP)	50	40	10
Total Marks			2100	1680	420

Note:

- For General/Pass Course: In Core Courses as DSC: select 03 papers from each of the 03 disciplines of choice for Semester I to IV and in Elective Courses as DSE: select 02 papers from each of the 03 disciplines of choice including interdisciplinary nature for Semester V to VI.
- **Symbol of Paper: CBM-H-C-101-T:** The first three symbols in Roman capital letters indicate the subject; the next symbol H or G indicate Honours or General course; the next symbol(s) denotes Core (C), Generic Elective (GE), Discipline Specific Elective (DSE), Discipline Specific Choice (DSC), AECC, SEC, etc. Out of the next three digits, the first digit indicates the semester e.g. 1,2,3,4,5,6 for semester I, II, III, IV, V, VI respectively, and the next two digits indicate paper number. The last letter T or P indicates Theory or Practical.

Format of question Papers of End-Semester Theory Examination

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End-Semester Examination xxxx (Session: xxxx-xx)

Subject/Code:

Full Marks: 80

Pass Marks: 32

Time:3Hours

General Instructions:

Candidates are required to give their answers in their own words as far as practicable.

The Questions are of equal value.

Answer any five questions of the following in which Q.1 is compulsory.

Group A

1. (A) Multiple Choice Questions (1x8=08)

(i)

(ii)

(iii)

(iv)

(v)

(vi)

(vii)

(viii)

(B) Short answer type questions (4x2=08)

(a)

(b)

Group B

(Long answer type questions)

Answer any four of the following.

(16x4=64)

2.
3.
4.
5.
6.
7.
8.
9. **Short notes type questions** (8x2=16)
 - (a)
 - (b)
 - (c)
 - (d)

.....X.....

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End-Semester Examination xxxx (Session: xxxx-xx)

Subject/Code:

Full Marks: 40

Pass Marks: 16

Time: 2Hours

General Instructions:

Candidates are required to give their answers in their own words as far as practicable.

The Questions are of equal value.

Answer any five questions of the following in which Q.1 is compulsory.

Group A

1. (A) **Multiple Choice Questions** (1x4=04)
 - (i)
 - (ii)
 - (iii)
 - (iv)
- (B) **Short answer type questions** (2x2=04)
 - (a)
 - (b)

Group B

(Long answer type questions)

Answer any four of the following.

(8x4=32)

2.
3.
4.
5.
6.
7.
8.
9. **Short notes type questions** (4x2=8)
 - (a)

- (b)
- (c)
- (d)

.....X.....

(Details of Courses of Study)

SEMESTER-I

CBM-G-DSC-101A-T	Financial Accounting I Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

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

Unit I: (a) Theoretical Framework (Lectures:10)

- i. The nature of financial accounting principles-Basic concepts and conventions.
- ii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). International Financial Reporting Standards (IFRS):- Need and procedures.

(b) Accounting Process

To record business transactions- journal entries, Sub division of Journal, ledger accounts, Trial balance, Rectification of errors and Bank reconciliation statement.

Unit II:**(Lectures:10)**

- i. Capital and revenue expenditures and receipts: general introduction only.
- ii. Preparation of Accounting for Not for Profit Organization (NPO).

Unit III:**(Lectures:20)**

- i. Accounting for hire Purchase system including default in payment,
- ii. Installment Payment System.
- iii. Royalty accounting Including Sub lease.

Unit IV:**(Lectures:20)**

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 Method for dissolution Accounting.

Note:

1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.
2. Theory Exam shall carry 80 marks

Suggested Readings:

- Anthony ,R.N Hawkins ,and Merchant ,Accounting : Text and Cases.McGraw – Hill Education.
- Horngren ,Introduction to Financial Accounting ,Pearson Education.
- Monga,J.R.Financial Accounting: Concepts and Applications .Mayoor Paper Backs,New Delhi.
- Shukla ,M.C., T.S.Grewal and S.C. Gupta.AdvancedAccounts.Vol. – I.S.Chand&Co.,New Delhi.
- Maheshwari ,S.N and S.K.Maheshwari .Financial Accounting.Vikas Publishing House,New Delhi.

- Sehgal ,Ashok ,and Deepak Sehgal .Advanced Accounting .Part – I . Taxman Applied Services,New Delhi.
- Bhushan Kumar Goyal and HN Tiwari ,Financial Accounting ,International Book House
- Goldwin ,Alderman and Sanyal , Financial Accounting,Cengage Learning.
- Jain ,S.P and K.L .Narang .Financial Accounting,Kalyani Publishers ,New Delhi.
- Gupta,Nirmal.FinancialAccounting.SahityaBhawan ,Agra.
- Compendium of Statements and Standards of Accounting . The Institute of Chartered Accountants of India,New Delhi
- Shukla, S.M, Financial Accounting- ShahityaBhavan Publications. (Hindi and English)
- Dr. S.K.Singh and Dr. Ajit Kumar Financial Accounting, SBPD Publications.(Hindi and English)

Note: - Latest edition of the text books should be used.

SEMESTER-I

CBM-G-DSC-102A-T	Business Law Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Unit –I: The Contract Act, 1872. Meaning, characteristics and kinds, essentials of valid contract : offer and acceptance, consideration, contractual capacity, free consent, legality of objects – void agreements. **(Lectures:15)**

Unit –II : Contract of Indemnity and Guarantee; Contract of Bailment and Pledge; Discharge of contract –modes, breach of Contract, remedies; quasi contract. **(Lectures:10)**

Unit –III : Contract of Agency, Sales of Goods Act, 1930 - Contract of Sale, meaning, difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by non-agreement, Performance of contract of sale, Unpaid seller. **(Lectures:20)**

Unit –IV : The Negotiable Instrument Act, 1881 – Definition, features, types of negotiable instruments, promissory note, bill of exchange, cheque, Endorsement and its types, Holder and Holder in due course. Consumer Protection Act, 1986 : Objectives and its salient provisions. **(Lectures: 15)**

Books and Acts recommended:

- Indian Contract Act No. IX 1872
- Indian Sale Goods Act 1930
- Indian Partnership Act. 1932
- Negotiable Instruments Act, 1881
- Consumer Protection Act, 1986
- Basnerjee, A.K. – Indian Mercantile Law
- Venkatesham, E –A Handbook of Mercantile Law
- Pandia –Mercantile Law
- Maheshwari K.L. and Ram Milan – Business Law

SEMESTER-I

CBM-G-DSC-103A-T	Applied Money and Banking Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark

each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Unit-I: Money – An introduction, definition and classification of money, function and importance of money in capitalism, socialism & Mixed economy, merits & demerits of money. **(Lectures: 10)**

Unit-II: Monetary Standard, Value of money – The supply and demand theory of money, Quantity theory of Money, Income theory of money. **(Lectures:10)**

Unit-III: Inflation, Deflation & Reflation – Causes and effects on different classes of people, Money Market **(Lectures:10)**

Unit-IV: Foreign Exchange – Determination of rate of Exchange, a brief outline of purchasing power Parity Theory (PPP), Gold Standard, Break down of Gold Standard. **(Lectures:15)**

Unit-V: International Monetary Fund – its working & present position, Balance of Payment, Free Trade Vs. Protection. **(Lectures:15)**

Suggested Readings:

- M.Y. Khan – Indian Financial System, T.M.H. New Delhi.
- Dr. Harish chandra Sharma – Money & Banking, SBPD Publications.
- Suraj B. Gupta – Monetary Economics, S.Chand Publications.
- H.L Ahuja – Monetary Economics, S.Chand Publications.

SEMESTER-I

CBM-G-AECC-101-T	Language English/Hindi/NH+MB) Marks (External 40: Internal 10)	(02 Credits, 30Lectures)
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ALTERNATIVE ENGLISH(MB)

Marks:05(MSE: 1/4 Hrs) +20 (ESE : 1 Hrs) =25 Pass Marks:
(MSE:02 + ESE: 08) =10 Instruction to Question Setter for Mid
Semester Examination (MSE): ¼ Hrs One semester internal
Assessment (SIA) of 05 marks End Semester Examination(ESE) : 1
Hrs There will be two groups of questions. Five questions to be
answered out of Nine Questions. Question No.1(A) will be MCQ of
1/2 mark each (four questions). Question No.1 (B) will be short
answer type to be answered in about twenty five words of 1 marks
(2 Questions). Group B will contain descriptive type of eight
questions of four marks each, out of which any four are to answer.
Each question carry 04 marks. The question no. 9 will be of short
notype, each carrying two marks (2x2=4) in which only two should
be answered out of four options

Unit I: Novel

1. The English Teacher (R.K. Narayan)

Unit II: Poetry

1. Stopping by words on a Snowy Evening (Robert Frost)
2. A slumber did My Sprit Seal (William Woodworth)
3. My Native Land (H.L.V. Derozio)
4. The Night of Scorpion (Nissim Ezekiel)
5. Break, Break, Break (A.L. Tennyson)
6. Starlit Night (G.M. Hopkins)

Unit III: Grammer

1. Common Errors
2. Fill up the blanks with prepositions.
3. One word substitution.

Suggested Reading:

A String of Poems (Edited by: S.M.P.N. Singh Sashi and A.B.Sharan)
The

Winged Word (Edited by: David Green)

SEMESTER-II

CBM-G-DSC-201B-T	Business Organization and Administration Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Unit-I: Business System – Evolution of business, Nature of Business & Launching of Business enterprises. Demerits & suitability of private sector, Cooperative sectors, public sector, joint sector, Services sector. **(Lectures:10)**

Unit-II: Business Ownership – Sole proprietorship, Partnership, Joint stock company – characteristics, advantages & disadvantages, various types of companies, management of Joint stock company, Oligarchy in Company Management. **(Lectures:10)**

Unit-III: Large Scale Retailing – Departmental Stores, Multiple Shops, Mail Order Business, Super Bazaar – Characteristics, merits & demerits, Organization & Management. **(Lectures:15)**

Unit-IV: The Economic Size – Meaning, Method of measuring size of business unit, Optimum Firm –Factors responsible for optimum Firm. **(Lectures:10)**

Unit-V: Financing New Venture: Methods of financing – Equity financing, venture Capital, Debt Financing and Govt. Grants, Functions and objectives of Specialized Financial Institutions. **(Lectures:15)**

SEMESTER-II

CBM-G-DSC-202B-T	Financial Accounting II Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Course Objectives:-The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impact skills for recording various kinds of business transactions.

Unit.I(Lectures:15)

i Inland Branch Accounting: Meaning, Objectives, Types of Branches, Accounting records of Branches in the books of Head Office- debtors method, final account method, stock and debtors method, Wholesale Branch accounting. Independent branches: concept, accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

ii. Departmental Accounting: Concept, Advantages, Difference between Branches and Departments, Allocation of Expenses and unallocated expenses, Inter departmental transactions, Valuation of unsold stock. Accounting treatment with a) Final account method (b) Statement form method.

Unit.II(Lectures:15)

I. Consignment Accounting: Meaning, Sale and Consignment, Consignment Accounting- different types of commission including overriding commission, Valuation of unsold stock and wastage of stock.

II. Joint venture Accounting: Joint Venture- Meaning, definitions, characteristics, advantages, differences with consignment and partnership. Accounting treatment- A) when only one co-venture maintains books of accounts, B) when all co-ventures maintain books of accounts, C) when joint bank account is maintained, D) when memorandum of joint venture account prepared.

Unit. III(Lectures:15)

Depreciation: 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 .Salient features of Accounting Standard (AS): 6 (ICAI).

Unit.IV (Lectures:15)

I. Insolvency Accounting. Meaning of Insolvency, Insolvency Laws and their Rules, Comparative study of P.T.A. and P.I.A, difference between Balance Sheet and Statement of Affairs & Profit and Loss account and Deficiency Account, Insolvency accounting as per P.T.A and P.I.A rule including Omission of items from records. New regulation of insolvency act.

II.Accounting From Incomplete records: Meaning, Advantages and Disadvantages, Difference between Single entry system and Double entry system, Accounting including Conversion of Single entry System into Double Entry System.

Note:

1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.
2. Theory Exam shall carry 80 marks

Suggested Readings:

- Shukla ,M.C., T.S.Grewal and S.C. Gupta.AdvancedAccounts.Vol. – I.S.Chand&Co.,New Delhi.
- Maheshwari ,S.N and S.K.Maheshwari .Financial Accounting.Vikas Publishing House,New Delhi.
- Dr. S.K.Singh and Dr. Ajit Kumar Financial Accounting, SBPD Pulications.(Hindi+English)
- Sehgal ,Ashok ,and Deepak Sehgal .Advanced Accounting .Part – I . Taxman Applied Services,New Delhi.
- Bhushan Kumar Goyal and HN Tiwari ,Financial Accounting ,International Book House
- Jain ,S.P and K.L .Narang .Financial Accounting,Kalyani Publishers ,New Delhi.
- Gupta,Nirmal.FinancialAccounting.SahityaBhawan ,Agra.
- Compendium of Statements and Standards of Accounting . The Institute of Chartered Accountants of India,New Delhi.
- Shukla, S.M, Financial Accounting- Shahitya Bhavan Publications. (Hindi+English)

Note :- Latest edition of the text books should be used.

SEMESTER-II

CBM-G-DSC-203B-T	Indian Economics and Infrastructure Development Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Course Objectives: To provide understanding of the various phases of growth of the Indian economy. To familiarize with various plans

and initiatives towards development of the economy. To introduce macro level trends, status, issues and policies of the various sectors of Indian Economy

Unit - I: (Lectures:10)

Changes in the Indian Economy: Overview Indian economy on the eve of India's independence – Historical trends in Indian economy - Recent transformation and performance of the economy since 1991. Trends in GDP by aggregate and sectors- agriculture, industry, and services. Development strategy after independence – Five year Plans and National Economic Reforms- Planning Commission and Niti Aayog - Objectives, strategy, achievements and failures.

Unit – II: (Lectures:15)

Growth of Indian agriculture : Indian Agriculture sector- growth in agriculture and Index of Agricultural Production – Changes in the land system, land tenure system and land reforms in the post-independence era, - Green revolution and capital formation in agriculture, Food security and Public distribution system, Indian agriculture and WTO.

Unit – III: (Lectures:10)

Distributional issues in Indian economy: Challenges of development: Trends in poverty, and inequality – Education and unemployment, Poverty alleviation and Employment Generation Programs, MGNREGP Health and Nutrition policies, Education policy- financing of health and education in India.

Unit – IV: (Lectures:15)

Industrial sector: Industrial policy reforms – New Industrial Policy 1991, MSMEs, SSIs and Cottage industries and their importance, Public and Private Sector and their performance, Privatization and disinvestments; recent trends of growth and maturing of Indian

industry. Rise in Service Sector IT sector in India. Role of FDI and MNC's in industrial development, Globalization of Indian economy.

Unit – V: (Lectures:10)

Infrastructure: Infrastructural development – reforms: restructuring, pricing and regulation, changing trends in Rural and Urban Infrastructure. Promotion strategy towards investment in infrastructure – public – private partnership Model, Inter-sector issues –energy, transport, telecom, Environmental Protection policies in infrastructural development.

Suggesting Reading :

- Uma Kapila, Indian Economy: Performance and Policies, Academic Foundation, 2009
- Bimal Jalan(2012) Emerging India: Economics, Politics and Reforms , Viking (India)
- Datt Ruddar, KPM Sundharam , Indian Economy, S Chand, 2018
- Mishra and Puri , Indian Economy, Himalaya Publishing House, 2018
- Economic Survey, Government of India, (Annual), Ministry of Finance, New Delhi.
- India Development Report, Oxford University Press, Various Issues

SEMESTER-II

CBM-G-AECC-202-T	Environmental Science Marks (External 40: Internal 10)	(02 Credits, 30 Lectures)
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Unit 1: Introduction to environmental studies, Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.

Unit 2: Ecosystems (2 lectures) What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: Forest ecosystem, Grassland ecosystem Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 3: Natural Resources: Renewable and Non-renewable Resources
(2 lectures)

Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

(5 lectures)

Unit 4: Biodiversity and Conservation Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots, India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological

Invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity, Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. (5 lectures)

Unit 5: Environmental Pollution

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution Nuclear hazards and human health risks Solid waste management: Control measures of urban and industrial waste. Pollution case studies. (5 lectures)

Unit 6 : Environmental Policies & Practices

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context. (4 lectures)

Unit 7 : Human Communities and the Environment Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management : floods, earthquake, cyclones and landslides.

Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). (3 lectures)

Unit 8 : Field work: Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc Visit to a local Polluted site Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds and basic principles of identification. Study of simple ecosystems--pond, river, Delhi Ridge, etc. (4 lectures)

Suggested Readings:

Raziuddin, M., Mishra P.K. 2014, A Handbook of Environmental Studies, Akanaksha

Publications, Ranchi. Mukherjee, B. 2011: Fundamentals of Environmental Biology. Silverline Publications, Allahabad.

Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.

Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ.

of California Press. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.

Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.

Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.

Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36---37. McCully, P. 1996. Rivers no more: the environmental effects of dams(pp. 29---64). Zed Books.

McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.

Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.

Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.

Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science

and Conservation. S. Chand Publishing, New Delhi.

Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the

Tropics.

John Wiley & Sons.

Thapar, V. 1998. Land of the Tiger: A Natural History of the

Indian Subcontinent. Warren, C. E. 1971. Biology and Water

Pollution Control. WB Saunders.

Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.

World Commission on Environment and Development. 1987. Our Common Future. Oxford

University

SEMESTER-III

CBM-G-DSC-301C-T	Business Statistics Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Course Objective: The objective of the course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making. Expected learning outcomes: The student is expected to be equipped with the

tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculation especially for comparatively large size problems.

Unit I: (Lectures:15)

Statistical data and descriptive statistics: Measurement of central tendency:

a) Mathematical average including arithmetic mean, Geometric mean and Harmonic mean. Properties and applications.

b) Positional average Mode and Median (and other partition values including quartiles, deciles and percentiles including graphic determination). Measures of variation: Absolute and relative. Range, Quartile Deviation, Mean Deviation, Standard Deviation and their coefficient, properties of standard deviation/variation. Skewness: Meaning, measurement using Karl Pearson and Bowley's measure.

Unit II: (Lectures:15)

Probability: 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)

Unit III: (Lectures:10)

Simple correlation and regression analysis: 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, Regression analysis. Principles of least square and regression lines, Regression equation and estimation, properties of regression co-efficient, relationship between correlation regression coefficients, Standard error of Estimate

Unit IV: (Lectures:10)

Index Numbers: Meaning and use of Index Numbers. Constructions of Index Numbers: Fixed and chain base:Aggregative and average of relatives/simple and weighted. Tests of adequacy of Index numbers, Base shifting, splicing and deflating, Problems in the constructions of Index numbers. Constructions of consumer price indices. Important share price indices, including BSE SENSEX and NSE NIFTY.

Unit V: (Lectures:10)

Time series analysis: Component of time series. Additive and multiplicative models. Trend analysis. Fitting of trend line using principle of least square- linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice – versa,

SEMESTER-III

CBM-G-DSC-302C-T	Direct Tax Law and Practices Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Unit 1: (Lectures:10)

Introduction—Basic Concept: 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.

Unit 2: (Lectures:15)

Computation of income under different heads-1-Income from Salaries, Income from house property.

Unit 3: (Lectures:10)

Computation of income under different heads-2-Profits and gains of business or profession; Capital gains, Income from other sources.

Unit 4: (Lectures:15)

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; Deduction from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individuals and a firm; GST-Format & Computing Process.

Unit 5: (Lectures:10)

Preparation of Return of Income-Filing of returns: Manually, On-Line filing of Returns of Income and TDS, Provision and Procedure of Compulsory On-Line filing of returns for specified assesses. **(Lectures:10)**

SEMESTER-III

CBM-G-DSC-303C-T	Business Economics Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Unit I: (Lectures:15)

Nature and scope of Business Economics; Relationship between Economic theories and Business Economics, Law of demand. Elasticity of demand: Concept, types and methods of measurement; Significant of elasticity of demand in business decisions, Demand Estimation and Demand Forecasting. Indifference Curve Technique: Some applications of indifference curves.

Unit II: (Lectures:15)

Production Function; Cobb Douglas Production Function, Law of Returns; Returns to scale and scope; Economies and diseconomies of scale, Costs in the Short Run; Long Run Cost Curves; 'L' shaped cost curves, Cost functions ; Derivation of AC and MC functions- simple calculations. Break Even Analysis. Concept and measurements.

Unit III: (Lectures:15)

Price and Output Decisions under Perfect Competition, Monopoly and Monopolistic Competition through diagrams and numerical measurements. Oligopoly- Features, price leadership, Kinked Demand under oligopoly. Pricing and policies.

Unit IV: (Lectures:15)

National Income Analysis-Concepts and measurements. Consumption function and investment function, Business Cycles- Various phases and theories. Inflation meaning, causes and effects.

Suggested Readings:

Managerial Economics: H.L.Ahuja

Managerial Economics: G.S.Gupta

Managerial Economics: H.L.Bhatia

Modern Economics Theory: K.K.Dwett

SEMESTER-III

CBM-G-SEC-301-T	Constitution of India and Human Rights Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Marks:10(MSE: Hrs) + 40 (ESE (ESE: Hrs) =50. Pass Marks: (MSE:04 + ESE: 16) =20 Instruction to Question Setter for Mid Semester Examination (MSE): 1 Hrs One semester internal Test (SIA) test of 10 marks End Semester Examination(ESE) :2 Hrs There will be two groups of questions. Five questions to be answered out of Nine Questions. Question No.1(A) will be MCQ of 1 mark each (four questions).Question No.1 (B) will be short answer type to be answered in about fifty words of 2 marks (2 Questions). Group B will contain descriptive type of eight questions of eight marks each, out of which any four are to answer. Each question carries 08 marks. The question no. 9 will be of short notes type, each carrying four marks (4x2=8) in which only two should be answered out of four options.

Unit 1: Characteristics of Indian Constitution 05 Classes

(i) Parliamentary form of Government. (ii) Federal State (iii) Rule of Law. (iv) Secular State (v) Socialistic State (Vi) Republic

Unit 2: Fundamental Rights and Duties 05 classes

- (i) Natural Rights and Fundamental Rights.
- (ii) Fundamental Rights and 42nd amendment.
- (iii) Right to equality,freedom,Constitutional remedies, Freedom of Religion,
- (iv) Fundamental Duties.

Unit 3: Emergency provision in Indian Constitution 04 classes

- (i) National Emergency.
- (ii) President rule.
- (iii) Financial Emergency.

Unit 4 : Evolution, Concept and Meaning of Human Rights. 05 classes

(i) Evolution of Human Rights

- a. Contribution of Rules.
- b. contribution of Religious Texts and Preachers.
- c. contribution of Thinkers.
- d. Contributions of Constitutional Measures.
- e. contributions of international organizations.

(ii) Contribution of International Organizations. 05 classes

Unit 5 :Classification and Types of human rights

- (i) Political, Social, Economic and Cultural Rights
- (ii) ii. 1st Generation, 2nd Generation, 3 rd Generation of Human Rights.
- (iii) Positive and Negative Human Rights.
- (iv) Individual Human rights and Collective Human Rights.
- (v) Types

Unit 6 : Universal Declaration of Human Rights 1948 06 classes

i. Importance ii. Preamble iii. Article 1-30

Essential Reading :

1. Bakshi,P.M.(2012)The constitution of India, New Delhi :
Universal Law

2. Fadia B. L.(2013).Indian Government and Politics. Agra: Sahitya
Bhawan

3.Ghai, K.K. (2012) Indian Government and Politics, New Delhi: PHI
Learning.

SEMESTER-IV

CBM-G-DSC-401D-T	Goods and Services Tax (GST) Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Unit-I : (Lectures:15)

Introduction : Concept and types of Indirect Tax; Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101th Amendment in Constitution of India ; Introduction of GST in India; Definition: - Supply, Aggregate Turnover, Person, Business , Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Input Tax Credit etc. GST Models: Single GST & Dual GST; Types of GST:- CGST,SGST/UTGST,IGST ;Levy and Collection of GST.

Unit -II : (Lectures:15)

Registration under GST : Persons liable to get registered, compulsory registration, procedure for registration, Documents required for registration; Reverse Charge Mechanism, Composition Scheme and assessment under composition scheme; Zero rated supply; Exemption from GST, GST tax rate.

Unit-III : (Lectures:20)

Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit ; Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

Unit-IV: (Lectures:10)

Assessment and Administration of GST:- Types of GST Returns, Types of Assessment & Assessment Procedure, Role and Functions of GST Council, Tax Authorities and their powers; Tax Deduction at Source & Tax Collection at Source, Refund of Tax.

Suggested Readings:

1. S.K. Shukla : GST in India (Hindi & English)

SEMESTER-IV

CBM-G-DSC-402D-T	Corporate Accounting Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Course Objective: To help the students to acquire the conceptual knowledge of the Corporate accounting and to learn the techniques of preparing the financial statements.

Unit 1: (Lectures:10)

Accounting for Share Capital and Debentures: Issue, forfeiture and reissue of forfeited shares – concepts & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Unit II: (Lectures:10)

Final Accounts: Preparation of Profit and loss account and balance sheet of corporate entities.

Unit III: (Lectures:10)

Valuation of Goodwill and Valuation of Share: Concept and Methods of calculation of Valuation of Goodwill and Shares.

Unit IV: (Lectures:10)

Amalgamation of Companies: Concepts and Accounting treatment as per Accounting Standard: 14 (ICAI), Amalgamation in the nature of Merger and Purchase, Internal Reconstruction.

Unit V: (Lectures:10)

Accounts of Holding Companies/Parent Companies: Concept of Holding, Pre acquisition and Post Acquisition Profit and Loss, Preparation of consolidated balance sheet with one subsidiary company

Unit V(Lectures:10)

I: Cash Flow Statement: Concepts of Funds. Preparation of cash flow statement as per Accounting Standard (AS): (Revised)(ICAI): Indirect method only.

Suggested Readings:

- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol. – II. S. Chand & Co. New Delhi.
- Maheshwari, S.N. and S.K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publications, New Delhi.
- Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text book may be used

SEMESTER-IV

CBM-G-DSC-403D-T	Information Systems and E-Commerce Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Course Objective: The course aims to develop basic understanding of the Information Systems and Ecommerce and their role in Business Organizations.

Unit I: (Lectures:15)

Introduction to Computer systems, elements of a Computer System, types of Computers and their features, input, output and storage devices, types of software, networking and Internet, types of networks and networking devices, methods of Internet access, services available through Internet, business applications and benefits of computerization and Internet.

Unit II: (Lectures:15)

Introduction to Information Systems, business applications and its benefits, functional and cross functional Information Systems: Transaction Processing Systems, Electronic Data Interchange, On Line Analytical Processing, Management Information Systems, Decision Support Systems, Executive Information Systems, Executive Support Systems, Enterprise applications, Supply Chain Management Systems, Customer Relationship Management Systems.

Unit III: (Lectures:15)

Concept of Database and Database Management System centralized and distributed Database Systems, Planning and designing of Information Systems: System Flow Charts, traditional System, Development Life Cycle, modern System Development Methods, and Implementing Information Systems as planned organizational change.

Unit IV: (Lectures: 15)

Concept of E-commerce, Digital Markets and Digital Goods, advantages and disadvantages of transacting online, types of E-commerce and M-commerce, E-commerce business models, e-payment systems, digital signatures.

Suggested readings:

- Peter Norton – Introduction to Computers: McGraw Hill
- Leon - Introduction to Computers: Vikas Publications
- Satish Jain – Computers in Business Management: BPB Publications
- Kenneth C. Laudon – Management Information Systems: Pearson
- James A. O'Brien - Management Information Systems: McGraw Hill
- Girdhar Joshi - Management Information Systems: Oxford
- Waman S. Jawadekar - Management Information Systems: McGraw Hill
- S. A. Kelkar - Management Information Systems: PHI

SEMESTER-IV

CBM-G-SEC-402-T	Environment and Public Health Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Marks:10(MSE: Hrs) +40 (ESE (ESE: Hrs) =50.Pass Marks: (MSE:04 + ESE: 16) =20 Instruction to Question Setter Mid Semester Examination (MSE): 1 Hrs One semester internal Test (SIA) test of 10 marks End Semester Examination(ESE) : 2Hrs There will be two groups of questions. Five questions to be answered out of Nine

Questions. Question No.1(A) will be MCQ of 1 mark each (four questions).Question No.1 (B) will be short answer type to be answered in about fifty words of 2 marks (2 Questions). Group B will contain descriptive type of eight questions of eight marks each, out of which any four are to answer. Each question carry 08 marks. The question no. 9 will be of short notes type, each carrying four marks (4x2=8) in which only two should be answered out of four options.

Unit I: Linkages between Environment and Health Hours
Understanding linkages between Environment and Public Health: Effect of quality of air, water and soil on health. Perspective on Individual health: Nutritional, socio-cultural and developmental aspects, Dietary diversity for good health; Human developmental indices for public health. **06-classes**

Unit II: Climate Change and Implications on Public Health
Global warming - Agricultural practices (chemical agriculture) and Industrial technologies (use of non-biodegradable materials like plastics, aerosols, refrigerants, pesticides); Manifestations of Climate change on Public Health Burning of Fossil fuels automobile emissions and Acid rain. **08 -classes**

Unit III: Perspectives and Interventions in Public Health
Epidemiological perspectives — Disease burden and surveillance; Alternative systems of medicine - Ayurveda, Yoga, Unani, Siddha and Homeopathy (AYUSH); Universal Immunization Programme (UIP); Reproductive health-Youth Unite for Victory on AIDS (YUVA) programme of Government of India. Occupational health

hazards-physical-chemical and biological. Occupational diseases- prevention and control. **08 -classes**

Unit IV:Environmental Management Policies and Practices
Municipal solid waste management: Definition, sources, characterization collection and transportation and disposal methods. Solid waste management system in urban and rural areas. Municipal Solid waste rules. Policies and practices with respect to Environmental Protection Act, Forest Conservation Act, Wild life protection Act, Water and Air Act, Industrial, Biomedical and E waste disposal rules. **08classes**

SEMESTER-V

CBM-G-DSE-501A-T	Cost Accounting Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Unit: I (Lectures:15)

Introduction: Meaning, Definition, Relevance, objectives and advantages, Difference between cost accounting and financial accounting. Classifications of cost, cost unit, cost center, Elements of cost- Material, labour, Overheads Material: Inventory valuation and control Methods of Pricing of material issues- Material losses and their treatment.

Unit: II (Lectures:15)

Accounting for Labour Cost Overheads: Classification, allocation, apportionment and absorption of overhead. Machine Hour Rate, unit costing: cost sheet. Statement of cost, Tender Price.

Unit: III (Lectures:15)

Contract and Job costing, Process costing, Operating Costing. Activity based costing.

Unit: IV (Lectures:15)

Cost-Volume-Profit Analysis, Reconciliation of cost Accounts with Financial Accounts Cost Control, Cost Audit, Cost Reduction

Suggested Readings:

- Cost Accounting M.N. Arora
- Cost Accounting Bimal Jaiswal & Leena Shimpi
- Cost Accounting M. Tuka Ram Rao
- Cost Accounting Khan& Jain
- Advanced cost Accounting S.P. Jain & Marang
- Cost Accounting M.L. Agarwal

SEMESTER-V

CBM-G-DSE-502A-T	Financial Market Institutions and Financial Services Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Objectives: To provide the student a basic knowledge of financial Markets and institutions and to familiarize them with major financial services in India.

Unit I: (Lectures:10)

An Introduction to Financial System, its Components, Financial Markets and Institutions, Financial intermediation, Flow of funds matrix, Financial System and Economic Development, An overview of Indian Financial System.

Unit II: (Lectures:15)

Financial Markets : Money Markets- Functions, Organizations and Instruments, Role of Central Bank in Money Market, Indian Money Market – An Overview Capital Market : Functions, Organizations and Instruments, Indian Debt Market, Indian Equity Market – Primary and Secondary Market, Role of Stock Exchanges in India.

Unit III: (Lectures:15)

Financial Institutions: Commercial Banking – introduction, its role in project finance and working capital finance, Development Financial Institutions(DFIs)- An overview and its role in Indian Economy, Life and Non-life Insurance Companies in India, Mutual Funds- Introduction and their role in CapitalMarket Development, NBFCs.

Unit IV: (Lectures:10)

Overview of financial services industry, Merchant Banking- pre and post issue management, underwriting, Regulatory framework relating to merchant banking in India.

Unit V: (Lectures:10)

Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Bank Guarantee and Letter of Credit , Factoring Services, Credit Rating and Financial Counseling.

Suggested Readings:

- Bhole, L.M., Financial Markets and Institutions, Tata McGraw Hill Publishing Co.
- Khan, M.Y., Indian Financial System, Theory and Practice, Vikas Publishing House.
- Dhanekar, Pricing and Securities, Bharat Publishing House, New Delhi
- Prasanna, Chandra, Financial Management- Theory and Practice Tata McGraw Hill Publishing Co.,
- Sinha, S.L.N. Development Banking In India, Madras ; Institute Of Financial Management And Research.
- Khan And Jain. Financial Services. 2nd Edition. Tata McGraw Hill.
- Singh ,J.K Venture Capital Financing In India .Dhanpat Rai And Company, New Delhi.
- Annual Reports of Major Financial Institutions of India.

NOTE: latest edition of text books may be used.

SEMESTER-V

CBM-G-DSE-503A-T	Human Resource Management Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Unit I : (Lectures:15)

Human Resources Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, Emerging Challenges of Human Resource Management, workforce diversity, empowerment, Downsizing, VRS, Human Resource Information System.

Unit II : (Lectures:10)

Acquisition of Human Resource: Human Resource Planning – Quantitative and Qualitative dimensions, job analysis – job description and job specification, Recruitment – concept and sources, Selection – Concept and process, test and interview, placement induction.

Unit III: (Lectures:15)

Training and Development, Concept and Importance, Identifying training and Development Needs, Designing Training Programs, Role Specification and Competency Based Training, Evaluating Training Effectiveness, Training Process Outsourcing, Management development: Career Development.

Unit IV: (Lectures:10)

Performance appraisal, nature and objectives, 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.

Unit V: (Lectures:10)

Maintenance: employee health and safety, employee welfare, society security, Employer-Employee relations- an overview. Grievance handling and redressal Industrial Disputes causes and settlement machinery.

Suggested Readings:

- Gary Dessler. A Framework for Human Resource Management. Pearson
- DeCenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.
- Bohlander and Snell, Principals of Human Resource Management, Cengage Learning.
- Chhabra, T.N. Essentials of Human Resource Management. Sun India Publication, New Delhi.
- Inancevich, John M. Human Resource Management. McGraw Hill.
- Wreather and Davis Human Resource Management. Pearson Education.
- Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.

Note: Latest edition of text books may be used

SEMESTER-V

CBM-G-SEC-503-T	Human Resource Management Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Marks:10(MSE: Hrs) + 40 (ESE (ESE: Hrs) =50. Pass Marks: (MSE:04 + ESE: 16) =20 Instruction to Question Setter for Mid Semester Examination (MSE): 1 Hrs One semester internal Test (SIA) test of 10 marks End Semester Examination(ESE) : 2 Hrs There will be two groups of questions. Five questions to be answered out of Nine Questions. Question No.1(A) will be MCQ of 1 mark each (four questions).Question No.1 (B) will be short answer type to be answered in about fifty words of 2 marks (2 Questions).Group B will contain descriptive type of eight questions of eight marks each, out of which any four are to answer. Each question carries 08 marks. The question no. 9 will be of short notes type, each carrying four marks (4x2=8) in which only two should be answered out of four options.

Unit-1: Introduction to Computer System Basic Computer

Concept Computer Appreciation - Characteristics of Computers, Input, Output, Storage units, CPU, Computer System. (1 Lecture)

Unit -2: Input and Output Devices Input Devices - Keyboard, Mouse, joystick, Scanner, web cam, Output Devices- Soft copy devices, monitors, projectors, speakers, Hard copy devices, Printers – Dot matrix, inkjet, laser, Plotters. (4lectures)

Unit-3: Computer Memory and Processors Memory hierarchy, Processor registers, Cache memory, Primary memory- RAM, ROM, Secondary storage devices, Magnetic tapes, Floppy disks, hard disks, Optical Drives- CD-ROM, DVD-ROM, CDR, CD-RW, USB Flash drive, Mass storage devices: USB thumb drive. Managing disk Partitions, File System. Basic Processor Architecture, Processor speed, Types of processor. (5 lectures)

SEMESTER -VI

CBM-G-DSE-601A-T	Management Accounting Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Unit I : (Lectures:15)

Management Accounting- Introduction, objectives nature, function, difference between Management Accounting and Financial Management. Role of Management Accountant. Managerial Reporting, Responsibility Accounting.

Unit II: (Lectures:15)

Budgeting and budgetary control, Preparation of different budgets, variance Analysis with budgeted figures. Standard Costing & variance Analysis Material, Labour, Overhead.

Unit III: (Lectures:15)

Accounting for managerial decisions – Fixation of selling price, Exploring new market, Make or Buy, Product- Mix, sales- Mix, operate or shut down, etc Absorption costing, Marginal Costing and Standard Costing.

Unit IV: (Lectures:15)

Analysis and interpretation of Financial Statements. Ratio Analysis, Fund Flow Analysis, Cash Flow Analysis comparative and common size Statements.

Suggested Readings:

Cost and Management Accounting Jain & Narang

Cost and Management Accounting M.N Arora

Accounting for Managers J. Madegowda

Cost and Management Accounting Ravi. M. Kishore

Management Accounting S.P. Gupta

SEMESTER-VI

CBM-G-DSE-602A-T	Auditing and Corporate Governance Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Objective: To provide knowledge of auditing principles, procedures and Techniques in accordance with current legal requirements and professional standards.

Unit I: (Lectures:15)

Auditing: Introduction, Meaning, Objects, Basic Principles and Techniques, Classification of Audit, Audit Planning, Internal Control- Internal Check and Internal Audit, Audit Procedure- Vouching and verification of assets.

Unit II: (Lectures:15)

Audit of Ltd. Companies: Company Auditor- Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act, 2013.

Unit III: (Lectures:10)

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.

Unit IV: (Lectures:10)

Corporate Governance: Conceptual framework of corporate governance, Corporate Governance Reforms, Major Corporate Scandals in India and abroad; Common Governance Problems noticed in various corporate failures.

Unit V: (Lectures:10)

Corporate Social Responsibility(CSR): Strategic Planning and CSR, Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental aspect of CSR, CSR provision under the Companies Act, 2013, CSR Committees.

Suggested Readings:

- Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Co., New Delhi
- Jha, Aruna, Auditing, Taxman
- Tandon, B.N., S. Sudarshanam and S. Sudharabahu, a Handbook of Practical Auditing, S.Chand Co. Ltd., New Delhi
- Ghatalia, S.V., Practical Auditing Aliied Publishres Pvt. Ltd, New Delhi
- Singh, A.K., AND Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Co.
- The Companies Act, 2013 (Relevant Sections).
- MC Kuchhal, Corporate Laws, Shri Mahaveer Book Depot, (Publishers), (Relevant Chapters).
- Relevant Publications Of ICAI On Auditing (CARO).

Note: Latest Edition of books may be used.

SEMESTER-VI

CBM-G-DSE-603A-T	Fundamental of Investments Marks (External 80: Internal 20)	(04 Credits, 60 Lectures)
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Instruction to Question Setter for End Semester Examination (ESE):

There will be two groups of questions. Five Questions to be answered out of Nine Questions. Group A is compulsory and will contain two questions. Question No.1 (A) will be MCQ of 1 mark

each (eight questions). Question No.1 (B) will be short answer type to be answered in about 100 words of 4marks (2 Questions). Group B will contain descriptive type eight questions of sixteen marks each, out of which any four are to answer. Each question carries 16 marks.

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor's protection.

Unit-I: (Lectures:15)

The Investment Environment – The investment decision process. Types of Investments – Commodities, Real Estate and Financial Assets, The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit: II:(Lectures:10)

Fixed Income Securities – Bond features, types of bonds, estimating bond yields, Bond Valuation, types of bond risks, default risk and credit rating.

Unit: III: (Lectures:10)

Approaches to Equity Analysis: Introduction to Fundamental Analysis, Technical Analysis.

Unit:IV (Lectures:10)

Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return. (b) Mutual Funds. (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Unit- V: (Lectures:15)

Investor Protection – Role of SEBI and stock exchanges in investors protection; Investor Grievances and their redressal system, insider trading, investors, awareness and activism.

Suggested Readings:

- Jones, C.P., “Investment Analysis and Management”, Wiley, 8th ed.
- Prasanna, Chandra, “Investment Analysis and Portfolio Management”, Tata McGraw Hill.
- Rustogi, R.P., Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
- Vohra, N.D., and B.R. Bagri, “Futures and Options”, McGraw Hill Publisher.

SEMESTER-VI

CBM-G-SEC-604-T	Entrepreneurship (ETP) Marks (External 40: Internal 10)	(02 Credits, 30 Lectures)
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Marks:10(MSE:1 Hrs) +40 (ESE (ESE: 2 Hrs) =50.Pass Marks: (MSE:04 + ESE: 16) =20 Instruction to Question Setter for Mid Semester Examination (MSE): 1 Hrs One semester internal Test (SIA) test of 10 marks End Semester Examination (ESE) : 2HrsThere will be two groups of questions. Five questions to be answered out of Nine Questions. Question No.1 (A) will be MCQ of 1 mark each (four questions). Question No.1 (B) will be short answer type to be answered in about fifty words of 2 marks (2 Questions). Group B will contain descriptive type of eight questions of eight marks each, out of which any four are to answer. Each question carries 08 marks. The question no. 9 will be of short notes type, each carrying four marks (4x2=8) in which only two should be answered out of four options.

Unit I: Meaning, concept, characteristics and types of entrepreneurs.

Development of entrepreneurship, Culture, Stages in entrepreneurship processes. **06 -classes.**

Unit II: Micro, small and medium Enterprise Industries in India. **08-classes**

Unit III: Public and private system of stimulation, support and Sustainability of Entrepreneurship, Requirement, Availability and access to Finance, Marketing Assistance, Technology and Industrial Accommodation. **08-classes**

Unit IV: Identification of Business idea, project formulation and Business plan, Project report, Appraisal. **08-classes**

Book Recommended:

1. 1.Desai. V. Dynamic of Entrepreneurial Development and Management.
2. 2.Batra Dangwal, Entrepreneurship and scale Industries.
3. 3.Malhotra I. S and Gupta S.L. Management of small scale Industries. New Delhi, Galgotia
4. Drucker, Peter Innovation and Entrepreneurship. East West Press (P) Ltd., 1992.