



MANIPAL UNIVERSITY
JAIPUR

PROGRAMME PROJECT REPORT (PPR)

For

Bachelor of Commerce (BCom)

ONLINE DEGREE PROGRAMME

DIRECTORATE OF ONLINE EDUCATION (DOE)

MANIPAL UNIVERSITY, JAIPUR-303007

RAJASTHAN



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PROGRAMME PROJECT REPORT

Introduction

At every step in one's life, one needs to transform, to compete, and improve. In today's dynamic business environment, being acquainted with concepts is not enough. It is essential to acquire and constantly upgrade knowledge about various dimensions of accounting and finance. The **Manipal University, Jaipur** Online B.Com Programme imparts knowledge and skill sets to students to achieve this and face real world challenges. It teaches application of innovative practices to current business situations. It incorporates analysis of contemporary issues besides providing a strong theoretical foundation. It provides a collaborative learning environment with dedicated faculty to ensure students achieve their full potential. The online B. COM Programme teaches one to work smartly, take the lead in critical situations, and influence business decisions more effectively. It teaches one to not only work efficiently, but also shape the business environment and create opportunities for further growth.

It aims to provide the students with a wide range of skills and competence in the area of commerce. The three year programme equips students with the knowledge of advance accounting and financial management, legal environment of business, export and import laws, economic policies and other aspects that influences trade and business. This programme tries for excellence in commerce education and training for accounting, taxation, banking, changing socio-cultural aspirations, the IT revolution and globalisation of economies. The Programme is designed to instil confidence, improve knowledge, and act as a catalyst in the search for success and growth.

1. Programme's Mission and Objectives

The online B. Com Course is imparting professional education and training in various aspects of business and its environment and provide them with opportunities to develop analytical skills to meet the challenges of business at the national and global level. The course aims at equipping the students with the requisite knowledge, skills & domain expertise envisaged, by the corporate world, of industry-worthy finance professionals.

- The basic objective of the Online B. Com program is to provide advance and practical knowledge of finance stream for making participants more competent to occupy key operational positions at their workplace.

- To impart the latest and relevant knowledge of Financial Analysis.
- To develop the right kind of values and attitudes to function effectively in the competitive environment of financial analysis

2. Relevance of Programme with Manipal University, Jaipur Mission and Goals

In order to align with the mission and goals of Manipal University Jaipur, the Online B. Com Programme is planned to incorporate therein all relevant subjects of wide-spectrum application in real time work environment, this course offers the students great career opportunities in the financial sector.

Vision

Global Leadership in Higher Education and Human Development

Mission

- Be the most preferred University for innovative and interdisciplinary learning
- Foster Academic research and professional excellence in all domains
- Transform young minds into competent professionals with good human values.

3. Nature of Prospective Target Group of Learners

It is by now well accepted that an B. Com degree is an important tool for professionals to enhance their knowledge of business, expand their career options and move up their career ladder, acquired accounting skills or embark on an entrepreneurial journey.

This Online programme has been designed for conventional learners, as well as working professionals and other individuals aspiring to acquire knowledge and associated academic credentials. Considering that all candidates interested in pursuing a degree may not be able to afford the same through a campus mode for reasons of paucity of time or financial constraints, online delivery is a feasible option to enable them to acquire knowledge and skills. Delivery through this mode also contributes towards Gross Enrolment Ratio (GER) of 50% by 2035, as envisaged by the Government of India.

The programme is so designed that the prospective students who may not be able to afford full time, residential B. Com are provided with high value learning, anytime, anyplace, at one's own pace.

4. Appropriateness of programme to be conducted in Online mode to acquire specific skills and competence

The courses in the programme are delivered through Self-Learning e-Module which is a modular unit of e-learning material which is inter-alia self-explanatory, self-contained, self-directed at the learner, and amenable to self-evaluation, and enables the learner to acquire the prescribed level of learning in a course of study and includes contents in the form of a combination of the following e-Learning content, and made available through four-quadrant approach namely,

(a) e-Tutorial - faculty led Audio - Video Lectures, (b) e-Content (combination of PDF/ epub) Text Materials, (c) Discussion forum for raising of doubts and clarifying the same on real time basis by the Course Coordinators/Course Mentors assigned to students (d) Self-Assessment Quiz, Test and Assignments to reinforce learning. Reference books are also mentioned in the syllabus. Latest Edition of Reference books may be referred to.

A robust Learning Management System that keeps track of delivery of e-Learning Programmes, learner's engagement, assessment, results and reporting in one centralized location, is in place. All of the above can be done/delivered by online and other platforms without much loss of fidelity. Hence the B. COM programme is suited for Online mode of learning.

5. Instructional Design

5.1. Curriculum design

Curriculum has been designed by experts in the area of accounting and care has been taken to include contemporary topics, as well as topics that also inculcate environmental awareness in students. The curriculum and syllabus are approved by the Board of Studies, Centre for Internal Quality Assurance (CIQA) and University Academic Council which consists of experts from Academia and Industry.

5.2. Programme structure and detailed syllabus

Programme Structure		
1st Semester		
Course Code	Title	Credits
DCM1101	General English	4
DCM1102	Economic Theory	4
DCM1103	Fundamentals of Accounting I	4
DCM1104	Business Organisation	4
DCM1105	Principles of Business Management	4
2nd Semester		
DCM1201	Computer Awareness and Internet	4
DCM1202	Marketing Management	4
DCM1203	Fundamentals of Accounting II	4
DCM1204	Business Law	4
DCM1205	Fundamentals of Entrepreneurship & Innovation	4
DCM1206	Economic Environment in India	4
3rd Semester		
DCM2101	Business Communication	4
DCM2102	Financial Management	4
DCM2103	Cost Accounting	4
DCM2104	Business Statistics	4
DCM2105	Financial Statement Interpretation	4
4th semester		
DCM2201	Indirect taxes	4
DCM2202	Financial Services	4
DCM2203	Corporate Accounting	4
DCM2204	Environmental Science	4
DCM2205	Human Resource Management	4
5th semester		
DCM3101	Management Accounting	4
DCM3102	Investment Options and Mutual Funds	4
DCM3103	Money and Banking	4

DCM3104	E-Commerce	4
DCM3105	International Trade & Finance	4
6th semester		
DCM3201	Entrepreneurship Development	4
DCM3202	Principles and Practice of Auditing	4
DCM3203	Business Environment	4
DCM3204	Direct Taxes	4
DCM3205	Dissertation/ Project	12
	Total Credits	132

5.1.1. Detailed syllabus

COURSE CODE - DCM1101	GENERAL ENGLISH
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Learning Objectives:

To enable learners to:

- understand the evolution of English language and application of grammar for written and spoken communication.
- develop listening, speaking, reading, and writing skills of English language for the purpose of employability.
- display enhanced competence in comprehension and communication skills.
- improve ideas with precision and coherence in writing.

Unit I: Evolution of Language: Introduction, Evolution of Language.

Unit II: History of the Origins and Development of English Language, Types of world English

Unit III: Sentences: Introduction, Meaning, Parts of Sentences, Types of Sentences

Unit IV: Components of Sentence: Clause and Phrase

Unit V: Parts of Speech I: Introduction to parts of speech, Noun, Pronoun, Adjective

Unit VI: Parts of Speech II: Verb, Adverb, Preposition

Unit VII: Parts of Speech III: Conjunction, Interjection

Unit VIII: Tenses: Introduction, Tenses, Degree of Comparison.

Unit IX: Transformation and synthesis of sentences: Active and Passive Voice, Direct and indirect speech.

Unit X: Rules for Pronunciation & Intonation

Unit XI: Concepts and usage of Vocabulary Building, Dictionary Usage, Thesaurus Usage

Unit XII: Vocabulary for Different Situation: Introduction, Different Types of Situations, Phrasal Verbs, Homonyms, Speaking skills.

Unit XIII: Reading Comprehension: Introduction, Techniques for Effective Comprehension, Types of Questions

Unit XIV: Writing Skills: Tips on writing style, Spelling and punctuation, Common errors in English; Condensation Skills- Introduction, Precis, Summary, Abstract, Synopsis, Paraphrasing, Principles of Condensation

Suggested Readings:

- Collins English Usage. Harpers Collins, 2012.
- Hobson, Archie Ed. The Oxford Dictionary of Difficult Words. Oxford, 2015
- Jones, Daniel. English Pronouncing Dictionary. ELBS, 2011.
- Krishnaswamy, N. Modern English: A Book of Grammar Usage and Composition, Macmillan India, 2015.
- Longman Dictionary of Contemporary English. Pearson, 2008.
- Oxford Dictionary of English. Oxford UP, 2012.
- Turton, N. D. and J.B. Heaton. Longman Dictionary of Common Errors. Pearson, 2018

COURSE CODE DCM1102	ECONOMIC THEORY
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Learning Objectives:

To enable learners to:

- understand the basic concept of economics, comprehend the complex business situations and apply tools and techniques provided by the economics to solve the problems.
- analyse consumer behaviour and interpret consumer decision making with respect to utility of the product and the consequential demand and supply for the product and services.
- analyse the interrelationship among different types of cost and revenue, production functions and decide level of production.
- describe the features of different types of market and decide the price and output under various market situations.
- understand the various theories of interest, profit, wage for business decisions and comprehend the concepts related to national income.

Unit I: Introduction to Economics: Introduction, Objectives, Meaning and Definition of Economics, Scope of Economics, Micro vs. Macro Economics, Methods of Economics.

Unit II: Demand Analysis I: Introduction, Objectives, Utility, Laws of Utility, Law of diminishing marginal utility, Law of equi-marginal utility, Kinds of Utility, Meaning of Demand, Law of Demand, Exceptions to Law of Demand, Applications of Law of Demand, Demand Elasticity I: Introduction, Objectives, Concept of Demand Elasticity, Measurements of Demand Elasticity, Price elasticity of demand, Income elasticity of demand, Cross elasticity of demand,

Applications of Elasticity.

Unit III: Demand Analysis II: Introduction, Objectives, Indifference Curve Theory, Assumptions, Indifference curve, Budget line, Consumer's equilibrium, Changes in price, Income of the consumer, Price of related goods, Meaning of Indifference Curves, Characteristics of Indifference Curves, Marginal Rate of Substitution (MRS), Derivation of Demand Curve.

Unit IV: Supply and Equilibrium: Introduction, Objectives, Meaning of Supply, Law of Supply, Factors Affecting Supply, Elasticity of Supply, Equilibrium Analysis, Situations of disequilibrium, Complex changes in demand and supply, Price ceiling and price floors.

Unit V: Cost and Cost Structure: Introduction, Objectives, Meaning of Cost, Costs in short run, Costs in the long run, Total Cost, Average Cost and Marginal Cost: Relationship.

Unit VI: Production and Revenue: Introduction, Objectives, Meaning of Production, Production Functions, Short run and long run production function, Production function with two variable inputs, Laws of Production Law of variable proportions, Law of returns to scale (long run), Isoquants, Types of isoquants, Characteristics of isoquants, Marginal rate of technical substitution, Meaning of Revenue, Total Revenue (TR), Average Revenue (AR), Marginal Revenue (MR).

Unit VII: Forms of Market: Introduction, Objectives, Meaning of Market, Market Competition and Types of Market Competition, Perfect competition, Imperfect competition, Monopoly, Perfect Monopoly, Monopolistic Competition, Features of monopolistic competition, Application of monopolistic competition, Duopoly, Cournot's model, Bertrand's model Edgeworth's model, Stackelberg's duopoly model.

Unit VIII: Price Determination: Introduction, Objectives, Price Determination under Perfect Competition, Equilibrium of the firm, Equilibrium of the industry, Price Determination under Monopoly, Short run case, long run case, Price discrimination under monopoly, Price Determination under Monopolistic Competition.

Unit IX: Distribution: Introduction, Objectives, meaning of Distribution, Rewards for Different Factors of Production, Marginal Productivity Theory: Features, Assumptions & Criticism.

Unit X: Wages: Introduction, Objectives, Meaning and Types of Wages, Nominal vs. real wage, Gross and net wage, Theories of Wages Determination, Subsistence theory of wage determination, Wage fund theory, Marginal productivity theory of wage determination.

Unit XI: Rent: Introduction, Objectives, Meaning and Types of Rent, Theories of Rent Determination, Ricardian theory of rent, Modern theory of rent.

Unit XII: Interest: Introduction, Objectives, Meaning of Interest, Gross interest rate, Net interest rate, Nominal and real interest rate, Theories of Interest, Interest as reward for abstinence, Bohm-bawerk's explanation of interest, Fisher's time preference theory of interest, Loanable funds theory, Liquidity preference theory.

Unit XIII: Profit: Introduction, Objectives, Meaning of Profit, Gross profit and net profit, Normal profit, super normal profit and sub-normal profit, accounting profit and economic profit, Operating profit Retained profits, Theories of Profit, Risk and uncertainty theory of profits, Profit

as a reward for market imperfection and friction in economy (Dynamic theory of profit), Innovation theory of profits, Profit as a Reward for Organising other Factors of Production.

Unit XIV: National Income: Introduction, Objectives, Meaning of National Income, National Aggregates, Gross Domestic Product (GDP), GNP as a sum of expenditures on final products, GNP as the total of factor incomes, Net National Product (NNP), NNPFC (or national income), Personal income, Disposable income, Value added, National Income Accounting in India (Simple Treatment), Product method, Income method, Expenditure method.

Unit XV: Income and Employment: Introduction, Objectives, Aggregate Demand and Aggregate Supply, Aggregate demand curve, Aggregate supply curve, Keynesian Theory of Income and Employment Concepts Equilibrium level of national income, Multiplier, Paradox of Thrift, Equilibrium of national income with government, Macroeconomics Principles.

Suggested Readings:

- Vaish M C, Macro Economic Theory, Vikas Publishing House Pvt. Ltd., Delhi, 2014.
- Shapiro E., Macroeconomic Analysis, Galgotia Publication Pvt. Ltd., 2013.
- Dwivedi D N, Macroeconomics Theory and Policy, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012.
- Samuelson P A, Economics, Harvard University Press; Enlarged edition, 1983
- Reference Book
- Souza E D, Macroeconomics, Pearson, New Delhi, 2012.
- Jhingan M L, Macro Economic Theory, Vikas Publishing House Pvt. Ltd., Delhi, 2013.
- Michael R. Baye. Managerial Economics and Business Strategy. McGraw-Hill/Irwin, New York, USA, International edition, 5th edition, 2006.
- Karl E. Case and Ray C. Fair, Principles of Economics, Pearson Education, Inc., 2007.
- Joseph E. Stiglitz and Carl E. Walsh, Economics, W.W. Norton & Company, Inc., New York, International Student Edition, 2007.

COURSE CODE DCM1103	FUNDAMENTALS OF ACCOUNTING I
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Learning Objectives:

To enable learners to:

- understand the concepts and principles of financial accounting
- prepare the trial balance and final accounts
- prepare the accounts for non-profit organisation
- prepare the accounts from incomplete records and rectify the errors
- estimate the depreciation

Unit I: Introduction to Accounting: Introduction, Objectives, Meaning of Accounting, Users of Accounting Information and Limitations of Accounting, Accounting Terminologies, Branches of Accounting.

Unit II: Accounting Principles, Concepts and Conventions: Introduction, Objectives, Accounting Principles: Concepts and Conventions

Unit III: Recording of Transactions: Introduction, Objectives, Bookkeeping and Journalizing Transactions, Rules of Debit and Credit, Accounting equation, Ledger Posting

Unit IV: Subsidiary Books: Introduction, Objectives, Types, Ledger Posting from Subsidiary Books

Unit V: Cash Book: Methods of preparation- Single Column, Double Column, Triple Column and Petty Cash book.

Unit VI: Trial Balance: Introduction, Objectives, Meaning and Objectives of Preparing a Trial Balance, Methods of Preparing a Trial Balance.

Unit VII: Capital and Revenue: Introduction, Objectives, Classification of Expenditure, Classification of Receipts, Contingent Assets and Contingent Liabilities.

Unit VIII: Depreciation Accounting: Introduction, Objectives, Meaning, Need and Objectives of Depreciation, Depreciation Policy as per AS 6.

Unit IX: Rectification of Errors: Introduction, Objectives, Types of Errors, Detection and Rectification.

Unit X: Final Accounts-I: Introduction, Objectives, Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet of Trading and Service Sectors.

Unit XI: Final Accounts-II : Need for accounting adjustments, Adjustment entries and their incorporation in final accounts.

Unit XII: Accounts of Non-Profit Organizations: Introduction, Objectives, Preparation of Receipts and Payments Account.

Unit XIII: Bank Reconciliation Statement: Introduction, Meaning-Cash Book and Passbook- Causes for difference between Cash book and Passbook-Purpose of bank re-conciliation.

Unit XIV: Accounts from Incomplete Records: Introduction, Objectives, Single Entry System-statement of affairs and conversion methods

Unit XV: Accounting Standards: Introduction, Objectives, Accounting Standards Process, Contents. Present Status of Accounting Standards Issued by the Institute of Chartered Accountants in India.

Suggested Readings:

- Maheshwari S.N.; Financial Accounting, Vikas Public House Pvt. Ltd, New Delhi, 2019.
- R. Narayanswami, Financial Accounting: A Managerial Perspective, PHI Learning, 2015.
- Shukla M.C., Grewal T.S, and S.C.L Gupta: Advanced Accounting, S. Chand & Co. New Delhi, 2019
- R L Gupta, and M Radha Swamy: Financial Accounting, Sultan Chand & Sons, New Delhi, 2017

COURSE CODE - DCM1104	BUSINESS ORGANISATION
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Learning Objectives:

To enable learners to:

- understand the concepts and terminologies of business organization.

- understand various forms of business organization and their features.
- understand business combinations and associations.
- understand concept and evaluation of business risks.
- understand role of government in business and regulatory framework affecting the business.

Unit I: Concept, Nature, and Scope of Business- Concept of business as a system, Business and Environment Interface, Business objectives and profit maximization vs. social responsibility of business.

Unit II: Sectors of Business: primary sector, secondary sector, tertiary sector and its components and the legal issues governing the different sectors of business.

Unit III: Forms of Business Organisation I- Sole proprietorship, Joint Hindu Family business, Partnership Firm and types of Companies, Cooperative organisation.

Unit IV: Forms of Business Organisation II- Joint Stock Company, Description of types of companies and Cooperative Organisation, Choice of Forms of Organisation. Modern forms of organisation

Unit V: Size and Location of Business- meaning of 'size of a business', factors affecting size of a business, legal issues related to size of a business and the factors affecting the location of a business.

Unit VI: Entrepreneurship- Concept of Entrepreneurship, need and scope of entrepreneurship, ethics and social responsibility of entrepreneurs, difference between Entrepreneurship and Intrapreneurship and international entrepreneurship.

Unit VII: Business Risks- meaning of risk, types and causes of business risk, and risk management process.

Unit VIII: The Process of Setting up a Small Business- the concept of incorporation and registration of business, Promotion of business; HR, finance and marketing of products, government approaches toward small business.

Unit IX: Formation of a Company- the Duties and Liability of Promoters, Memorandum of Association, Articles of Association, Prospectus.

Unit X: Closure of a Company- reasons for failure of a company, liquidation or winding up process, different modes of company winding up.

Unit XI: Business Combinations- the concept of combination, causes of business combination, the advantages and disadvantages of business combinations and types of business combinations.

Unit XII: Business Associations- Chamber of Commerce and Industry in India, role and objectives of FIICI, functioning of CII and the organisation of ASSOCHAM and AIMO.

Unit XIII: Multinational Co-operation- concept of MNC's, role of MNCs and Transnational Corporations.

Unit XIV: Role of Government in Business- registration of business, registration of foreign venture capital, Business Regulation.

Unit XV: Laws Affecting Business- the shops and establishment act, the consumer protection act, the competition commission, and the provisions of FEMA. Pandemic Regulation and Business: Legal aspects.

Suggested Readings:

- K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, 2020.
- C.R. Basu, Business Organisation and Management, McGraw Hill Education, 2017.
- B.N. Ghosh, Business Environment, Oxford University Press, 2014.

COURSE CODE - DCM1105	PRINCIPLES OF BUSINESS MANAGEMENT
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Learning Objectives:

To enable learners to:

- understand different managerial functions and associated techniques, advantages and limitations of each.
- understand the effects of management philosophies on employee motivation.
- understand different forms of communication practices, the concepts, models and tools of communication.
- understand control as a process and identify an effective control system.

Unit I: Management: Definition, Concept, Scope of Management, Functions, Nature of Management.

Unit II: Levels of Management, Managerial Skills, Roles of a Manager.

Unit III: Evolution of Management Thoughts: Classical Approach- scientific management. Administrative Management and Bureaucracy.

Unit IV: Neo-Classical Approach- Human relations movement and Behavioural approach.

Unit V: Modern Approach- Quantitative approach, Systems approach, and Contingency approach. Indian management philosophy and context

Unit VI: Functions of Management, Planning- Concept, Importance, Strategies, Planning Premises; Decision making,

Unit VII: Management by Objectives (MBO), Process of Planning.

Unit VIII: Organizing: Concept, Importance, Process of Organizing, Types of Organizational Structures, Span of Management, Centralization and Decentralization.

Unit IX: Staffing: Concept, Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal.

Unit X: Directing: Concept, Importance, Motivation: Concept, Importance, Maslow's Need Hierarchy theory.

Unit XI: Leadership- Concept, Characteristics of Leadership, and Leadership styles

Unit XII: Communication- Types, Process and Barriers of Communication.

Unit XIII: Coordinating: Definition, Characteristics, Principles and Techniques of Coordination.
Unit XIV: Controlling: Concept, Importance and Process of Controlling.

Suggested Readings:

- Stephen P. Robbins, Mary Coulter, David De Genzo: Fundamentals of Management, Ninth Edition, Pearson Education India, 2016.
- Mitra, J.K., Principles of Management, Oxford Publication, 2017.
- Koontz, H., Essentials of Management, Tata McGraw Hill Education, 2010.
- Bhushan, Y.K., Fundamentals of Business Organization and Management Sultan Chand & Sons, 9th Edition, 2014.
- Tripathi P. Chandra, Principles of Management, Tata McGraw-Hill Education, 2008.
- Koontz, H., Principles of Management, Tata McGraw Hill Education, 2004.

SEMESTER II

COURSE CODE - DCM1201	COMPUTER AWARENESS AND INTERNET
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Learning Objectives:

To enable learners to:

- understand significance of computers in business, education and society.
- understand new computing devices and computer vocabulary
- apply Microsoft Office applications Word, Excel, Access and PowerPoint.

Unit I: Computer Basics- Introduction, Characteristics of a Computer, Criteria for Using Computers, History of Computers, Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture

Unit II: Number Systems- Introduction, Classification of Number System, Types of Number System, Conversions from one base to another, Conversion using Shortcut Method.

Unit III: Hardware and Software- Introduction, Computer Memory, Secondary Memory, Computer Peripherals, Output Devices, Software requirements

Unit IV: Operating system- Introduction, Features, Comparison between Professional and Home edition, Microsoft Office installation, Activating Microsoft Office, Security features of Microsoft Office, Accessing User Accounts, Getting Help.

Unit V: MS Word- Introduction, Windows Interface, Customizing the Word Application, Document Views, Basic Formatting in MS Word 2007, Advanced Formatting, navigating through a Word Document, Performing a Mail Merge, A Quick Look at Macros, Printing Documents, Print Preview

Unit VI: Microsoft Excel- Introduction, Workbook, Worksheet, formatting in excel, Advanced formatting in Excel, Working with formulas, Printing worksheets.

Unit VII: MS PowerPoint- Introduction, creating a Presentation, Basic Formatting in PowerPoint, Advanced Formatting, Using Templates, inserting charts, Inserting tables, Printing presentations

Unit VIII: Storage Devices- Introduction, Hard Drive, CD-ROM Drive, DVD Drive, Blue_Ray Disc Drive, Flash Memory drive

Unit IX: Input & Output Devices - Introduction, Input Devices, Output Devices

Unit X: Computer Software - Introduction, System Software and Application Software, Open Source Technology

Unit XI: Software Development, Design and Testing: Software Development, Software analysis and design, Software testing, programming methods, software applications

Unit XII: Operating System - Introduction, Operating System Concepts, Functions, Development, Components, Service.

Unit XIII: Computer Communication - Concept of computer communication, Basic Elements, Data communication, Network Type, OSI Model, Transmission Control Protocol/Internet Protocol Model, Internet

Unit XIV: Computer Networks - Introduction, TCP/IP Protocol Suite, History of Internet, Concepts of Internet, How Internet Works, Requirements of Internet, Uses of Internet, Internet Explorer, Internet Applications

Suggested Readings:

- Reema Thareja , Fundamentals of Computers, Oxford Publications.
- Kahate Atul, Information Technology, Tata McGraw Hill Publication.

COURSE CODE - DCM1202

MARKETING MANAGEMENT

Learning Objectives:

To enable learners to:

- understand concepts of marketing, functions of marketing, and marketing environment.
- understand and analyse the product and pricing strategies.
- understand and analyse the distribution and promotion strategies.
- comprehend service marketing and recent trends in marketing.

Unit I: Marketing – An Overview: Introduction, Definition of Market, Types of Markets, Meaning and Definition of Marketing, Origin of Marketing, Scope of Marketing, Importance of Marketing, Functions of Marketing, Difference between Marketing and Selling

Unit II: Marketing Concepts: Introduction, Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept, Impact of marketing concepts and its applicability.

Unit III: Marketing Environment: Introduction, Need and Importance of Environmental Analysis, Internal Environment of the Organization, External Environment, Methods of Analysis – SWOT, PEST.

Unit IV: Marketing Mix: Introduction, Evolution of the “Marketing mix”, Components of a traditional marketing mix, Additional components in the mix, Importance of marketing mix in marketing decisions

Unit V: Marketing Planning and Strategies: Introduction, Meaning of Marketing Planning; Need for Marketing Planning; Process of Marketing Planning, Meaning of Marketing Strategies; Steps in Formulating Strategies.

Unit VI: Product Related Decisions: Introduction, Features of a Product and its Classifications, Levels of Product, product dimension, Product Plan and New Product Development, Product Mix and its Elements, Decisions related to Product Mix, Product Life Cycle

Unit VII: Introduction to Branding: Introduction, Definition of a Brand, Development of a Brand, Types of Brands, Importance of Brands and Branding, Merits and Demerits of Branding, Branding strategies Brand Equity – Definition and Benefits

Unit VIII: Pricing Decisions: Introduction, Price and its Determinants, Objectives of Pricing Decisions, Factors Affecting Pricing Decisions, Pricing Policies and Strategies, Pricing Methods

Unit IX: Distribution Strategy: Introduction, Meaning, Need for and Importance of Distribution Channel, Factors Influencing Channel Decisions, Types of Channels, Direct Channel, Indirect Channel, Functions of Channel Members

Unit X: Promotion Mix: Introduction, Promotion mix and its components, Advertising, Sales Promotion, Personal selling, Direct marketing, Public Relations and publicity, Online marketing, Developing an integrated promotion mix

Unit XI: Market Segmentation: Introduction, Definition of market segmentation, Need for market segmentation, Criteria for effective segmentation, Bases for market segmentation, Benefits of market segmentation.

Unit XII: Consumer Behavior: Introduction, Important definitions, Evolution of the study of consumer behavior, Determinants of consumer behavior, Types of buying decisions, Stages of the buying process, Importance of consumer behaviour study.

Unit XIII: Services Marketing: Introduction, Definition of services, Characteristics of services, Distinction between goods and services, Marketing mix for services, Types of services, Strategies for Services Marketing

Unit XIV: Recent Trends in Marketing: Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Legal and Ethical Issues in marketing.

Suggested Readings:

- Kotler, P. , Keller, K.L. Koshy, A. & Jha, M. (2012). Marketing Management: A South

Asian Perspective: 14th Edition, Pearson Publication.

- Ramaswamy, V.S. & Namakumari, S. (2013). Marketing Management, 5th Edition McGraw Hill India.
- Baines, P. (2015). Chris fill, Kelly Page, Piyush Sinha, Marketing, Asian Edition. Oxford University Press.
- Saxena, R. (2012). Marketing Management, 4th Edition, Tata McGraw Hill Education.
- Kotler, P., Armstrong, G., Agnihotri, P.Y., Haque, E.U. (2010). Principles of Marketing, A South Asian Perspective, 13th Edition, Pearson India.

COURSE CODE - DCM1203

FUNDAMENTALS OF ACCOUNTING II

Learning Objectives:

To enable learners to:

- understand partnership accounts under admission, retirement, death, dissolution and conversion
- understand and prepare consignment, branch and departmental accounts
- understand accounting for joint venture, hire purchase and instalment purchase system
- understand preparation of royalty accounts

Unit I: Partnership Accounts: Fundamentals: Introduction, Objectives, Essential Characteristics of Partnership, Partnership Deed

Unit II: Final Accounts, Adjustments after Closing Accounts, Fixed and Fluctuating Capitals, Goodwill, Joint Life Policy, Change in Profit Sharing Ratio.

Unit III: Reconstitution of Partnership Firms- I (Admission of a Partner): Introduction, Objectives, Admission of a Partner and Accounting Problems, Sacrificing Ratio.

Unit IV: Reconstitution of Partnership Firms-II (Retirement): Introduction, Objectives, Retirement of a Partner, Rights of a retired Partner, Gaining Ratio

Unit V: Reconstitution of Partnership Firms-III (Death of a Partner): Ascertainment of Financial Interest, share of profit till the date of death, Mode of payments, unsettled accounts of a deceased partner

Unit VI: Dissolution of Partnership Firms: Introduction, Objectives, Distinction between Dissolution of Partnerships and Dissolution of Firms,

Unit VII: Modes of Dissolution of a Firm: Dissolution by the Partners, Dissolution by The Court, Steps in Dissolution Process, Realisation of Assets and Settlement of Liabilities.

Unit VIII: Conversion of a firm / Sale of a Firm into a Company: Introduction – Journal Entries in the books of Firm.

Unit IX: Consignment Accounts: Introduction, Objectives, Main Features of Consignment Transaction, Important Terms, Accounting Records, Loss of Stock.

Unit X: Branch Accounts (Excluding Foreign Branches): Introduction, Objectives, Types of

Branches and Accounting for branch transactions.

Unit XI: Departmental Accounts: Introduction, Objectives, Methods of Departmental Accounts, Allocation of Departmental Accounts, Techniques of Departmental Accounts.

Unit XII: Joint Venture Accounts: Introduction, features of Joint Venture, and methods of keeping accounts

Unit XIII: Hire Purchase and Instalment Purchase System: Introduction, Objectives, Concept of Hire Purchase, Instalment Purchase System, Interest Calculation

Unit XIV: Royalty Accounts: Introduction, Objectives, Important terms related to royalty accounts, Minimum Rent, Accounting entries for Royalty.

Suggested Readings:

- Maheshwari S.N.; Financial Accounting, Vikas Public House Pvt. Ltd, New Delhi, 2019.
- R. Narayanswami, Financial Accounting: A Managerial Perspective, PHI Learning, 2015.
- Shukla M.C., Grewal T.S, and S.C.L Gupta: Advanced Accounting, S. Chand & Co. New Delhi, 2019
- R L Gupta, and M Radha Swamy: Financial Accounting, Sultan Chand & Sons, New Delhi, 2017

COURSE CODE - DCM1204	BUSINESS LAW
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Learning Objectives:

To enable learners to:

- understand the general principles of the law of contract and essentials of valid consideration.
- understand the scope and provisions related to the Negotiable Instruments Act.
- understand the scope and provisions related to the Consumer Protection Act, Environment Protection Act, Intellectual Property Rights, Competition Act and Information Technology Act
- understand the measures for promotion, development and enhancement of competitiveness of micro, small and medium enterprises within regulatory framework

Unit I: Introduction- Introduction, Meaning and Scope of Business Law, Sources of Law, Laws applicable to Business

Unit II: Indian Contract Act, 1872 - Introduction, Definition and Meaning of Contract, Essentials of a Contract, Types of Contracts, Capacity of Parties, Modes of Discharge of a Contract, Remedies for Breach of Contract

Unit III: Law of Agency - Introduction, Agent and Agency, Kinds of Agencies, Creation of

Agency, Principal and Agent, Termination of Agency

Unit IV: Sale of Goods Act, 1930 - Introduction, Contract of Sale of Goods, Essentials of a Contract of Sale, Price, Agreement to sell at valuation, Rights and Duties of Buyer, Right of Unpaid Seller, Conditions and Warranties, Transfer of Property, Performance of Contract

Unit V: Negotiable Instruments Act, 1881 - Introduction, Definition and Meaning of Negotiable Instrument, Promissory Note, Bill of Exchange, Cheque, Parties to Negotiable Instruments, Maturity of Negotiable Instrument, Negotiation, Dishonor of a Negotiable Instrument, Notice of dishonor, discharge of a Negotiable Instrument

Unit VI: Partnership Act, 1932 -Introduction, Nature of the Partnership, Features of Partnership, Qualities of a Partnership, Advantages, Limitations, Kinds of Partners, Partnership Deed, Registration of a Partnership, Effects of registration, Effects of non – registration, Rights and Duties of Partners, Dissolution of Partnership

Unit VII: The Limited Liability Partnership (Amendment) Act 2021 -Introduction, Salient features, LLP Agreement, Nature of LLP, Partners and their relations, Incorporation, Extent and limitations of liability of LLP and partner, Whistle blowing

Unit VIII: Companies Act, 1956 - Introduction, Definition and Characteristics, Classification of Companies, Incorporation of a Company, Share Capital, Company management, Meetings, Resolution

Unit IX: Consumer Protection Act, 1986 - Introduction, Background, Definitions, Consumer Protection Council, Central Consumer Protection Council, Consumer Redressal Agencies, Administrative Control of National Commission

Unit X: Competition Act, 2002 - Meaning and Scope of Competition Act, Salient Features of Competition Act, Offences and Penalties under the Act

Unit XI: Environment Protection Act, 1986 - Background, Definitions, Environment, Environmental pollutant, Occupier, Power of Central Government

Unit XII: Intellectual Property Rights - Meaning and Scope of Patent Act and Amendments of WTO Agreements, Rights of Patentee, Infringement, Remedies, Trademarks, Copyright

Unit XIII: Information Technology Act, 2000 - Background, Salient Features, Digital Signature, Electronic Governance, Regulation of Certifying Authorities, Cyber Laws, Penalties for Offences

Unit XIV: Micro Small and Medium Enterprises Development Act, 2006 -Classification of Micro, Small and Medium Enterprises, Salient Features of Micro, Small and Medium Enterprises Act, Reservation Policy, Credit Policy, Government Policy towards Taxation and Incentives

Unit XV: Labour Laws in India - Overview of Labour Laws, Minimum Wages Act, 1948, Payment of Wages Act, 1936, Workmen Compensations Act, 1923, Factories Act, 1948, Trade Union Act, 1926, Industrial Dispute Act, 1947

Suggested Readings:

- Bedi, Suresh., Business Environment. Excel Books, New Delhi.
- Tulsian, P. C., Business Law. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
- Pathak, Akhileshwar, Legal Aspects of Business. Tata McgrawHill Publishing Company Ltd. New Delhi.
- P.M. Rao “Mercantile Law for CPT Course, PHI Learning. (2011).
- P.CTulsian “Mercantile Law for CPT Course”, Tata McGraw Hill Publication
- Kapoor N.D.; Elements of Mercantile Law, S. Chand, New Delhi.
- Kuchal M.C, Business Law, Vikas Publishing House, New Delhi.

COURSE CODE - DCM1205	FUNDAMENTALS	OF
	ENTERPRENEURSHIP	& INNOVATION

Learning Objectives:

To enable learners to:

- understand meaning, characteristics, theories of entrepreneurship and characteristics, skills and functions of an entrepreneur
- understand government and institutional support for entrepreneurial ventures
- understand business environmental analysis, idea generation and financing
- prepare a business plan

Unit I: Entrepreneurship: Meaning, Characteristics, dimensions and factors affecting Entrepreneurship

Unit II: Entrepreneur: Meaning, Nature, Types and Functions of an Entrepreneur, Challenges of an Entrepreneur.

Unit III: Theories of Entrepreneurship, Qualities of a successful entrepreneur,

Unit IV: Leadership: Qualities and Styles, Entrepreneurship and Leadership. Business Planning, Entrepreneurial Decision-Making Process. Origin and development of Entrepreneurship in India.

Unit V: Entrepreneurial Behavior, Innovation and Entrepreneur

Unit VI: Government Encouragement and support for Entrepreneurship, Resources required by the entrepreneur, industrial policy and infrastructural facilities

Unit VII: Entrepreneurial Development Program (EDP): EDP their role, relevance and achievements, Role of Government organizing EDP's; Critical Evaluation.

Unit VIII: Role of Special financial Institutions: SFC, SIDBI, IFCI, NABARD, IDBI, EXIM Bank, National Housing Bank, Board of Industrial and Financial reconstruction.

Unit IX: Role of Entrepreneur: Role of an entrepreneur in economic growth as innovator, generation of employment, opportunities complimenting and supplementing economic growth bringing about social stability and balanced regional development of industries,

Unit X: Role in export promotion and import substitutions, forex earning, augmenting and meeting local demand.

Unit XI: Snapshot of a few Selected Successful 1st generation entrepreneurs

Unit XII: External environment analysis: Economic – Social – Technological. Competitive factors; Legal requirements for establishment of a new unit and raising funds.

Unit XIII: Identification of business opportunities; Promotion of a venture

Unit XIV: Venture capital sources and documentation required.

Unit XV: Preparation of a Project – Meaning of the Project Report, Contents of the Project Report, Objectives of the project report, Characteristics of a good project report.

Suggested Readings:

- Bornstein, D., How to Change the World: Social Entrepreneurs and the Power of New Ideas. Oxford, UK: Oxford University Press.
- Casson, M., The Entrepreneur: An Economic Theory, 2nd edition, Cheltenham, UK: Edward Elgar.
- Drucker, P F., 'The Discipline of Innovation'. In Review, Harvard Business, editor, Harvard Business Review on Breakthrough Thinking. Boston: Harvard Business Review Paperbacks.
- Hisrich, Robert D., Peters, Michael P. and Shepherd, Dean A., Entrepreneurship, 6th edition, Tata McGraw-Hill.

COURSE CODE - DCM1206	ECONOMIC ENVIRONMENT IN INDIA
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Learning Objectives:

To enable learners to:

- understand economic development, determinants, and indicators
- understand economic reforms and policies
- understand the recent developments in economic environment of India

Unit I: Economic Development and Determinants of Economic Development: Meaning of development, meaning of growth, indicators of development, factors of development in India.

Unit II: Factors of Economic Development: Technological, human, natural, institutional factors.

Unit III: Indicators of Economic Development: Capital formation & productivity ratios and the other determining factors of Economic Development.

Unit IV: Planning in India and Five Year Plans: Meaning, rationale, the process and features and objectives of Indian planning. Strategy of planning under different plans. Appraisal of five year plans.

Unit V: Economic Reforms: Liberalisation, Privatisation, Globalisation. Performance Trends.

Unit VI: NITI Aayog: Structure, functioning, policy.

Unit VII: Industrial Development and Private sector in India: Private Sector: Growth, distribution.

Unit VIII: Role of public sector, problems of public sector, the issue of privatization. role of private sector.

Unit IX: Government Policies of public sector, problems of public sector, the issue of privatization.

Unit X: Agriculture in India, Agriculture Production & Productivity:- The role of Agriculture, Nature of India's agriculture and Agriculture policy in India. Recent trends.

Unit XI: National Income, population, poverty and Unemployment.

Unit XII: Transport System and Service Sectors in India:- Importance of transport, modes of transport, growth related problems in transport.

Unit XIII: Service Sector: Meaning of services and importance on the value of services, the types of services, factors and role of the sector in Indian economic development.

Unit XIV: Banks and their assistance to the development banking structure in India, Roles and responsibilities of banks in economic development.

Unit XV: Banking sector reforms: Narsimham Committee recommendations, BASEL norms

Suggested Readings:

- Datta Ruddar & Sundharam K.P.M. Indian Economy,(36th Edition),S.Chand & Co Ltd,NewDelhi.
- Chakraborty, S (1987), Development Planning-The Indian Experience, Oxford, ClarendonPress.
- Ahuja H.L (2016).Economic environment of Business. S.Chand & Sons, New Delhi.
- Adhikary M.(2009). Economic environment of Business. S.Chand & Sons, New Delhi.

SEMESTER III

COURSE CODE - DCM2101	BUSINESS COMMUNICATION
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Learning Objectives:

To enable learners to:

- understand the role, scope, process and types of business communication.
- develop presentation skills using verbal and non-verbal communication processes.
- understand different types of corporate letter, memos, notices, circulars and report writing.
- develop listening skills which helps in business operations.

Unit I: Introduction to Communication: Purpose of Communication, Process of Communication, Importance of Communication in Business, Differences between Technical and General Communication, Barriers to Communication, Measures to Overcome the Barriers to Communication.

Unit II: Types of Communication: Types of Communication, Verbal Communication- Characteristics, Classification, Usage, Importance and Advantages of verbal communication; Comparison of oral and written communication; Advantages of written communication; Non-verbal Communication- Characteristics, Classification, Usage, Significance of non-verbal communication; Communication channels-classification and selection of appropriate channel.

Unit III: Listening Skills: Listening Process, Classification of Listening, Purpose of Listening, Common Barriers to the Listening Process, Measures to Improve Listening, Listening as an Important Skill in Work Place.

Unit IV: Communication in Organizations, Internal Communication, Stake Holders in Internal Communication, Channels of Internal Communication, External Communication, Stake Holders in External Communication, Channels of External Communication.

Unit V: Communication Network, Scope and Types of Communication Network, Formal and Informal Communication Network, Upward Communication, Downward Communication, Horizontal Communication, Diagonal Communication.

Unit VI: Writing Business Letter: Importance of Business Letters, Difference between Personal and Business Letters, Principles of Writing Business Letters, Structure and Format of Business Letters, Types of Business Letters.

Unit VII: Writing Memos, Circulars and Notices: What is a Memo? - Principles of précis writing- Approaches to memo writing- Characteristics of a memo- Guidelines for writing memos- Language and writing style of a memo- Format of a Memo, Circulars- Guidelines for writing a circular- Languages and writing style of a circular- Format of a circular, Notices- Purpose- Format- Important points to remember while writing a notice

Unit VIII: Report Writing; Features of Writing a Good Report, Purpose of Report Writing, Difference between Business Report and Engineering Report-Characteristics of writing a good Report-Importance of communication in report writing, Guidelines for Report Writing, Steps in Report Writing, Structure of Report, Types of Reports and Different Formats.

Unit IX: E-mail and Instant Messaging: Role of electronic media in communication; Writing E-mail, Principles of E-mail, E-mail Etiquette, Overcoming Problems in E-mail Communication; Communication through Instant Messaging- Role and process.

Unit X: Oral Communication Skills: Oral Business Presentation- Purpose –Audience-Locale, Steps in Making a Presentation- Research and Planning-Structure and Style-Preparation – Presentation, Delivering a Presentation.

Unit XI: Meetings, Types of Meetings, Importance of Business Meetings, Different Types of Business Meetings, Conducting Meetings-Selecting Participants-Developing Agendas-Opening

Meetings-Establishing ground rules for Meetings-Time Management-Evaluations of meeting Process-Evaluating the overall Meeting- Closing meetings, Common Mistakes Made at Meetings.

Unit XII: Reading Skills: Reading Skill, Purpose of Reading, Types of Reading, Techniques for Effective Reading.

Unit XIII: Employment Communication - Resume: Contents of Good Resume, Guidelines for Writing Resume, Different Types of Resumes, Reason for a Cover Letter to Apply for a Job-Format of Cover Letter, Different Types of Cover Letters

Unit XIV: Employment Communication – Job Interview: Importance and Factors Involving Job Interview, Characteristics of Job Interview, Job Interview Process, Job Interview Techniques-Manners and etiquettes to be maintained during an interview, Sample Questions commonly asked during Interview

Unit XV: Employment Communication – Group Discussion; Characteristics of Group Discussions, Types of Group Discussions

Suggested Readings:

- Meenakshi Raman, Prakash Singh, Business Communication, Oxford; Second edition,2012.
- Meenakshi Raman, Sangeeta Sharma, Technical Communication, Oxford publications,2011.
- Bhende, Pradhan, Thakur Krishan Namboodiri, BusinessCommunication, Himalaya Publishing House, 2007.
- Jha Madhukant, Business Communication, Gen Next publications, 2009

COURSE CODE – DCM2102

FINANCIAL MANAGEMENT

Learning Objectives:

To enable learners to:

- understand the importance, scope and relevance of financial management in an organization.
- understand fundamental concepts, tools and techniques of financial management to achieve organizational objectives.
- apply learnings from financial management discipline in theoretical as well as practical decision scenarios.
- analyze problems associated with financial management of an organization and provide possible solutions.

Unit I: Introduction: Evolution, Scope and Functions of Finance Managers, Role of a Finance Manager

Unit II: Objectives of a Firm – Introduction; Profit Maximization; Shareholders' Wealth Maximization (SWM)

Unit III: Financial Planning – Introduction; Meaning, objectives, steps and factors affecting the financial planning; estimation of financial requirements of a firm.

Unit IV: Time Value of Money - Introduction; Concept of Time Value of Money; Types of Cashflows, Compounding and Discounting Method,

Unit V: Cost of Capital – Introduction; Cost of Capital; Cost of Debt; Cost of Preference Capital; Cost of Equity Capital; Approaches to Derive Cost of Equity, Weighted Average Cost of Capital and Weighted Marginal Cost of Capital

Unit VI: Leverage – Introduction; Meaning of Leverage; Types and Measures of Operating, Financial and Combined Leverage; Calculation of Earnings Per Share (EPS) and Return on Equity (ROE)

Unit VII: Capital Budgeting Decisions

Introduction, Capital Budgeting Process, Methods to Evaluate Investment Proposals, Capital Rationing

Unit VIII: Capital Structure Theories - Introduction; Capital Structure Theories; Capital Structure Determinants

Unit IX: Sources of Finance - Introduction; Short-term Finance; Long-term Funds

Unit X: Asset-Based Financing – Introduction; Lease Financing; Hire Purchase Financing; Project Financing

Unit XI: Dividend Policy – Introduction; Dividend Policy; Dividend Theories and Forms of Dividend

Unit XII: Working capital Management: Introduction; Concepts of Working Capital; Operating Cycle and Working Capital Estimation

Unit XIII: Management of Cash – Introduction; Motives for Holding Cash; Facets of Cash Management; Cash Planning; Cash Forecasting and Budgeting, Determining the Optimum Cash Balance; Investing Surplus Cash in Marketable Securities

Unit XIV: Receivables and Inventory Management

Credit Policy, Its Nature and Goals, Collection Procedures, Inventory Management Techniques

Suggested Readings:

- Pandey I M, Financial Management, Vikas Publishing House, 2015 Edition.
- Khan MY & Jain PK, Financial Management: Text, Problems and Cases, Tata McGraw-Hill, 7th Edition
- Chandra P., Financial Management :Theory and Practice, Tata McGraw-Hill, 8th Edition
- Bhat Sudhindra, Financial Management: Principles and Practice, Excel Books, Latest edition
- J.V.Horne & J.M. Wachowicz, Fundamentals of Financial Management,

Prentice-Hall, Latest edition

- L.J. Gitman & C.J. Zutter, principles of Managerial Finance, 2015 (14th Edition)

COURSE CODE - DCM2103	COST ACCOUNTING
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Learning Objectives:

To enable learners to:

- understand the concept of cost, costing and cost accounting.
- apply cost accounting methods for both manufacturing and service industry.
- understand various costing systems and their applications.
- understand the system of reconciling the books of cost and financial accounting

Unit I: Nature and Significance of Cost Accounting: Fundamental principles of cost accounting, its objectives, merits & demerits, comparison to Financial Accounting.

Unit II: Analysis & Classification of Costs: Identification of costs, collection and classification of costs. Installation of a costing system.

Unit III: Unit Costing: Meaning, Objectives, Costing Procedure, Preparation of cost sheet

Unit IV: Material Costing: Nature of materials and procedure for acquiring, storing and issuing of materials. Fixation of inventory levels and methods of pricing of issues.

Unit V: Labour Costing I: Methods of time keeping, identification & treatment of idle time, wage system, overtime, bonus and labor turnover.

Unit VI: Labour Costing II: Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage, overtime, bonus.

Unit VII: Overheads: Collection & classification of overheads, allocation of overheads, apportionment, re- apportionment, primary distribution, secondary distribution and the methods of distribution.

Unit VIII: Job and Batch Costing: Job Costing- Features, Job Cost Cards, Collecting Direct Costs, Allocation of Overheads and its Applications; Batch Costing- Features and Applications

Unit IX: Contract Costing: The difference between job and contract costing. Contract ledger with a specimen.

Unit X: Ascertainment of profit or loss on contract, work-in-progress, cost plus contracts and escalation clause.

Unit XI: Process Costing -I: Meaning and treatment of normal loss, abnormal loss, inter-process profit, Equivalent production.

Unit XII: Process Costing -II: Preparation of process accounts and joint and by- products.

Unit XIII: Operating Costing: Features of operating costing, industry it is applicable to, calculation of passenger kilometers, tonne kilometer and drafting of operating cost sheet.

Unit XIV: Reconciliation of Cost & Financial Accounting: Need for reconciliation between cost and financial accounts and the reasons for differences in profits, Drafting a Reconciliation

Statement and Memorandum Reconciliation Account.

Suggested Readings:

- Jawaharlal & Srivastawa, Cost Accounting, McGraw Hill Education (India) Pvt. Ltd., 2018.
- Agarwal N.K. Cost Accounting” Asian Books 2017.
- Arora M N, A Text-Book of Cost & Management Accounting, VikasPublishing House PvtLtd., New Delhi.
- Bhattacharya A K. “Principles & Practice of Cost Accounting” PHI Learning, 2019.
- Oswal, Rajpurohit & Maheshwari, Cost Accounting, Ramesh Book Depot Jaipur,2020.

COURSE CODE - DCM2104

BUSINESS STATISTICS

Learning Objectives:

To enable learners to:

- understand statistics and statistical methods
- understand methods and models of data collection, analysis and interpretation
- comprehend application of statistics in business

Unit I: Introduction to Business Statistics: Meaning, objectives and significance of business statistics; types of data, Data Sources: Primary and Secondary,

Unit II: Data Collection Methods: Introduction, Methods of collecting primary and secondary data- observation, questionnaire, interviews, experiments.

Unit III: Data Presentation: Introduction, Objectives, Tables and its types, Graphs and its types- Line graphs, Frequency Polygon, Histograms, Ogives, Diagrams and its types.

Unit IV: Measure of Central Tendency: Introduction, objectives, Percentages, Ratios and Averages, Mean, Mode and Median, Quartiles

Unit V: Measures of dispersion: Range, quartile deviation, mean deviation, standard deviation, variance & coefficient of variation

Unit VI: Index Numbers: Introduction, Objectives, Uses and Importance of Index Numbers, Types, Methods of Constructing Index Numbers, Value Index Numbers, Base Shifting, Problems in Constructing Index Numbers

Unit VII: Correlation: Introduction, Objectives, Correlation Analysis, Coefficient of Correlation, Least Square Method, Simple Regression Coefficient, Karl Pearson’s coefficient, probable error.

Unit VIII: Regression: Introduction, Simple linear regression, Least Square Method, Standard Error of Estimate.

Unit IX: Time Series: Introduction, Components of Time Series, Methods of Measuring Trends: Trend Analysis, Cyclical effect, Measurement of Seasonal Variations: Simple Average, Moving Average, Irregular Variations and Seasonal Adjustments.

Unit X: Testing of Hypothesis - I: Introduction, Hypotheses Formulation, Statistical Decision Making, Type I and type II errors, Null and Alternate Hypothesis, Critical Region, Penalty, Standard Error.

Unit XI: Testing of Hypotheses - II: Testing of Means and Proportions. Hypothesis Testing of Means - Hypothesis Testing for Differences between Means.

Unit XII: Chi-Square Test: Introduction, Degree of Freedom, Applications of Chi-square test, Steps in Chi Square Test, Yates' Correction, Chi Square as a test of Population Variance, Properties of Chi Square.

Unit XIII: T-Test: Introduction, t- Test; One sample and two sample tests,

Unit XIV: Analysis of Variance (ANOVA): Degree of Freedom, F-Distribution, ANOVA table.

Unit XV: Research Report Writing: Introduction to Report Writing, Types of Research Reports, Characteristics of a good research report. Structure of a Report, Presentation of a Report, References in Report: reference writing: foot note, end note, in-text citation, bibliography, citation styles.

Suggested Readings:

- S.P. Gupta, Statistical Methods, S. Chand Publication, 2013.
- Naval Bajpai, Business Statistics, Pearson education, 2009.
- J.S. Chandan, Business Statistics, Vikas publication, 2011
- C.R. Kothari, Research Methodology, New age international publication, 2018

COURSE CODE DCM2105

FINANCIAL STATEMENT INTERPRETATION

Learning objectives:

To enable learners to:

- understand the concept of financial statement analysis and interpretation
- understand the annual report, financial statements, related provisions from an analyst perspective.
- understand computation and interpretation of financial ratios.
- prepare projected income statements and balance sheet.

Unit I: Introduction: Financial Statement Analysis-meaning, objectives, benefits and limitations; Financial Statements- Introduction; types and salient features

Unit II: Income Statement: Introduction to Income Statement; Revenue Recognition; Expense Recognition; EPS and Dilutive EPS; Common-Size Income Statements

Unit III: Balance Sheet: Introduction to Balance; Assets and Liabilities; Current Assets and

Liabilities; Noncurrent Assets and Liabilities; Intangible Assets; Marketable Securities
 Shareholders' Equity and Ratios; Common-Size Balance Sheet
 Unit IV: Cash Flow Statement: Meaning; Distinction between Cashflow and Fund Flow;
 AS-3 and its salient features; Preparation of Cash flow: Direct and Indirect Method; Free Cash
 Flow and Ratios
 Unit V: Statement of Changes in Financial Position (SCFP): Fund Flow Statement- Introduction;
 Importance; Limitations; Preparation Statement of Changes in working Capital
 Unit VI: Accounting Standards: Introduction; Importance; Relative view of Indian, US and
 International Accounting Standards: Revenue recognition, valuation of inventory, revaluation of
 fixed assets, depreciation and EPS
 Unit VII: Presentation and interpretation of Special Items in Financial Statements: Depreciation;
 Provisions Reserves; Managerial Remuneration; Corporate Social Responsibility Spend;
 Related Party disclosure; Segment Reporting
 Unit VIII: Annual Reports: Meaning; Elements; Constituents and their features; Information
 Incorporated and their Qualitative Requirement
 Unit XI: Statutory requirements in Preparation of Financial Statement: Relevant Provisions of
 Companies Act - Income Statement and Balance Sheet; Corporate Financial Reporting Need
 and Objectives; Report of Board of Directors; Mandatory and Voluntary Disclosures in Annual
 Reports
 Unit X: Financial Statement Analysis- I: Meaning and Objectives of Financial Statement
 Analysis; Comparative Analysis; Common Size Analysis; Trend Analysis
 Unit XI: Financial Statement Analysis- II: Ratio Analysis-Meaning, Objectives, Classifications;
 and Computation of Activity; Liquidity; Solvency; Profitability and Dupont Analysis; Limitations
 of Ratio Analysis.
 Unit XII: Quality of Financial information: Earnings Management; Conservative and Aggressive
 Accounting Practices
 Unit XIII: Forecasting Financial Statements: Preparation of Projected Financial Statements
 Unit XIV: Case Studies

Suggested Readings:

- Dr. John Robertson - Financial ratio analysis - John Robertson publishers.
- Anthony, Roberts; Hawkins, David; Merchant, Kenneth A.- Accounting:Text and Cases-McGraw Hill.

SEMESTER IV

COURSE CODE - DCM2201	INDIRECT TAXES
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Learning objectives:

To enable learners to:

- understand basic concept of indirect taxes and Goods and Service Tax.
- understand the provisions of GST & levy and collection of tax and tax credit.

- Understand the provisions regarding registration, exemption, supply and filing of returns under the Act.
- understand the basics of Customs Law in India.

Unit I: Introduction: Meaning and characteristics of Indirect taxes; structure of indirect taxes in India; GST: Genesis, concept, need, framework and benefits of GST

Unit II: Scope of Supply under GST, Levy and Collection: Scope of Supply, Activities treated as Supply of Goods and Services, Non-Taxable Supply, Taxable Event, Levy and Collection of CGST & SGST, Taxability of Composite Supply and Mixed Supply

Unit III: Charge of GST: Intra- State supply, interstate supply and supply in territorial waters, levy and collection of CGST & IGST, services on which tax is payable under reverse charge mechanism, composition levy

Unit IV: Exemptions from GST: Power of the Government to grant exemption from CGST/IGST, Goods exempt from GST, List of services exempt from GST.

Unit V: Place of Supply: Place of supply of goods other than supply of goods Imported into, or exported from India, Place of supply of services where location of supplier of service and the location of the recipient of service is in India, Place of supply of services where location of supplier or location of recipient is outside India, Clarifications on place of supply.

Unit VI: Time of Supply: Time of supply of Goods in case of forward charge and in case of Reverse charge, Time of supply of Services in case of forward charge and in case of Reverse charge, Change in rate of tax in respect of Supply of Goods or Services.

Unit VII: Value of Supply: Value of Supply (section 15), Rules for valuation of supply of Goods and/ or Services

Unit VIII: Input Tax Credit: Eligibility and conditions for ITC, Apportionment of credit and blocked credits, Credit in special circumstances, Distribution of credit by Input Service Distributor, Utilization of ITC.

Unit IX: Registration: Concept of Taxable person, Persons liable for registration, cases of Compulsory registration, Persons not liable for registration, Procedure for registration, Amendment of Registration, Cancellation of registration and revocation of cancellation

Unit X: Tax Invoice, Credit and Debit Notes: Tax Invoice, Credit and Debit Notes, Prohibition of unauthorized collection of Tax, Provisions relating to amount of Tax to be indicated and other documents.

Unit XI: Accounts and Records: Accounts and other records, period of retention of accounts, Provisions relating to Electronic way bill (E-way Bill)

Unit XII: Payment of Tax: Payment of Tax, interest, penalty and other amounts, Interest on delayed payment of tax, transfer of ITC, Tax deduction at source, Collection of tax at source

Unit XIII: Returns: Furnishing details of outward and inward supplies, Furnishing of returns, Other returns, Default/ delay in furnishing return, Goods and Services Tax practitioners, Information Return.

Unit XIV: Introduction to Customs Law: Introduction, important terms, Role of customs in international trade, Imported Good, Exported Goods Foreign going vessel, Aircraft goods, Import, Import Manifest, Importer, Prohibited goods, Shipping bill, Store, Bill of lading, Export manifest, Letter of credit.

Unit XV: Levy of and Exemption from Customs Duty and Valuation under the Custom Act: Levy and Exemption, Kinds of duties: Basic, auxiliary, additional or countervailing, specific duties. Classification of imported and Exported Goods; Valuation under the customs Act 1962

Suggested Readings:

- Dr. H.C. Mehrotra, Prof. V P Agarwal: Indirect Taxes, Sahitya Bhawan Publications Agra.
- Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
- The Central Goods and Services Tax, 2017
- The Constitution (One hundred and First Amendment) Act, 2016
- The Integrated Goods and Services Tax, 2017

COURSE CODE - DCM2202	FINANCIAL SERVICES
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Learning Objectives:

To enable learners to:

- understand the nature and importance of financial services and their role in economic development.
- analyze the importance, role, and functions of financial institutions in disseminating financial services.
- understand the nature, process and significance of financial services provided by the different financial institutions

Unit I: Financial Services: Concept, Objectives, Growth of financial services in India, Problems, Regulatory Framework

Unit II: Mutual Funds: Concept, Process, Organization, Advantages, Products/features, Regulation of mutual fund, Association of Mutual Fund of India

Unit III: Insurance Services: Introduction to insurance Services, Principles of Insurance, Re-insurance, Life Insurance, General Insurance, Regulation of Insurance- Insurance Regulation Authority of India

Unit IV: Public Issue Management: Introduction, Activities Involved in public issue management, SEBI guidelines, Issue Manager- role, Public Issue proposal

Unit V: Underwriting of Securities: Concept, Benefits of Underwriting, SEBI Guidelines

Unit VI: Securitization: Concept, Need of Securitization, Features, Securitization process, Limitations

Unit VII: Portfolio Management Services: Concept, Function, Strategies

Unit VIII: Consumer Finance: Concept, Types of Consumer Finance, Demand for Consumer, Finance- Factors

Unit IX: Venture Capital: Concept & Rational, Methods of Evaluation, Stages of Venture Capital Financing

Unit X: Credit Rating: Concept, Credit Rating Process, Advantages of Credit Rating, Issues related with Credit Rating

Unit XI: Merchant Banks: Concept, Function, Code of Conduct, Regulatory Framework

Unit XII: Investment Banking: Introducing Investment Banking, Purpose of Investment Banking

Unit XIII: Leasing: Concept, Features of Leasing, Types of Leasing, Process, Advantages/disadvantages of Leasing

Unit XIV: Hire Purchase: Concept, Rights of Hirer, Leasing vs Hire Purchase

Unit XV: Factoring & Forfeiting: Concept, Mechanism of Factoring, Types of Factoring, Difference between Factoring and Forfeiting.

Suggested Readings:

- Kothari Rajesh, Financial Services in India, SAGE Publishing, Latest Edition
- E. Gordon & K. Natrajan, Financial Markets and Services, JBA, 10th Edition, 2016
- M Y Khan, Financial Services, 5th Edition, Tata McGraw Hill, Latest Edition
- Pathak, The Indian Financial System, Pearson Education, Latest Edition

COURSE CODE - DCM2203	CORPORATE ACCOUNTING
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Learning Objectives:

To enable learners to:

- understand the preparation of company financial statements
- understand accounting treatment of issue of equity shares; issue and redemption of preference shares and debentures
- understand accounting treatment of internal and external reconstruction of a company.
- understand valuation of goodwill and shares
- understand accounting treatment of consolidation and liquidation.
- understand accounts of Government Companies and Statutory Corporations

Unit I- Corporate Accounting: Introduction and Objectives of Corporate Accounting, Different types of companies; preparation of a company's final accounts as per Companies Act 2013

Schedule III - balance sheet and profit and loss account.

Unit II: Cash Flow Statement: Meaning of cash flow statement; Terms used in cashflow statement; Format of cashflow statement; Special items; Preparation of Cash Flow Statement under direct and indirect method.

Unit III: Issue of Shares -I: Shares and Share Capital- Meaning and types of shares and share capital, Undersubscription and oversubscription of shares; Accounting treatment of issue,

Unit IV: Issue of Shares -II: Accounting treatment of forfeiture and re-issue of shares; Surrender of shares; Buy-back of Shares.

Unit V: Issue and Redemption of Preference Shares: Issue of preference shares; Redemption of preference shares; Capital redemption reserve account.

Unit VI: Issue of Debentures: Meaning, objectives and classification of debentures; Issue of debentures; and Treatment of discount/loss on the issue of debentures.

Unit VII: Redemption of debentures: Accounting treatment of redemption of debentures – Sinking fund method, Insurance policy method, redemption by conversion, and purchase of debentures in open market.

Unit VIII: Valuation of Goodwill: Introduction, objectives, and methods for the valuation of Goodwill.

Unit IX: Valuation of Shares: Introduction, objectives and methods for the valuation of shares

Unit X: Acquisition of Business and Profit Prior to Incorporation: Introduction, objectives of Acquisition of business and profits between pre and post incorporation periods.

Unit XI: Internal Reconstruction: Meaning, objectives and forms of internal reconstruction; Re-organization or alteration of share capital; Reduction of share capital and other liabilities.

Unit XII: External Reconstruction: Meaning of amalgamation, absorption and external reconstruction; Difference between amalgamation, absorption and external reconstruction; Purchase consideration; Accounting treatment of amalgamation, absorption and external reconstruction.

Unit XIII Holding Companies (One subsidiary): Introduction; Meaning of Holding and Subsidiary Company; Holding Vs Subsidiary Company; Types of Subsidiaries; Consolidated Financial Statements; Minority Interest; Consolidated Profit & Loss; Cost of Control (Or) Goodwill; Pre-Acquisition Profits/Reserves; Revaluation of Assets; Bonus Shares Issued by Subsidiary Company

Unit XIV: Company Liquidation Accounts: Introduction, objectives and meaning of liquidation, statement of affairs and the liquidator's final statement of accounts.

Unit XV: Accounts of Government Companies and Statutory Corporations: Introduction and objectives of Accounting for government companies, Components of Government Accounting.

Suggested Readings:

- Shukla, M.C. Grewal, T.S and Gupta, S.C.L: Advanced Accounting II, S.Chand & Co. New Delhi. Latest edition with Ind-AS

- Gupta, R L and M Radhaswamy, Financial Accounting, Sultan Chand & Sons, New Delhi. 2018
- Maheshwari S. N: Financial Accounting, Vikas Publishing House, New Delhi 2019 with Ind-AS
- Jain, Khandelwal, Pareek & Dave: Corporate Accounting, Ajmera Book Co., Jaipur

COURSE CODE - DCM2204	ENVIRONMENTAL SCIENCE
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Learning Objectives:

To enable learners to:

- understand environmental, its components and identify and resolve environmental problems
- understand environmental problems concerning with human activities and developmental processes
- understand the strategies for conservation of nature and natural resources and to solve the emerging problems related to environment degradation
- understand the environmental issues related to business and commerce

Unit I: Introduction: Multidisciplinary nature, scope and importance, sustainability and sustainable development. Ecosystems: Concept, structure and function, energy flow, food chain, food webs and ecological succession, examples.

Unit II: Natural Resources (Renewable and Non-renewable Resources): Land resources and land use change, Land degradation, soil erosion and desertification, deforestation. Water: Use and over-exploitation, floods, droughts, conflicts.

Unit III: Energy resources: Renewable and non-renewable energy sources, alternate energy sources, growing energy needs, case studies.

Unit IV: Biodiversity and Conservation: Levels, biogeographic zones, biodiversity patterns and hot spots, India as a mega-biodiversity nation, biodiversity services, Ecosystem Conservation

Unit V: Endangered and endemic species: Threats, conservation

Unit VI: Environmental Pollution: Type, causes, effects, and controls of Air, Water, Soil and Noise pollution, nuclear hazards and human health risks, fireworks, solid waste management, case studies, Geothermal Energy and Hydroelectric Energy, Tidal Energy, Hydrogen Energy and Wave Energy, Solar Energy and Wind Energy

Unit VII: Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain, environment laws, environmental protection acts, international agreements

Unit VIII: Human Communities and the Environment: Human population growth, human health and welfare, resettlement and rehabilitation, case studies

Unit IX: Social Issues and the environment: From unsustainable to sustainable development, Urban problems related to energy, Water conservation, rainwater harvesting, watershed management, Marine Pollution, Thermal Pollution

Unit X: Climate change, global warming: Acid rain, ozone layer depletion, waste land reclamation, Air (Prevention and control of pollution) Act, Water (Prevention and control of pollution) Act, Industrial Pollution, Vehicular Pollution

Unit XI: Disaster management Environmental ethics, environmental communication and public awareness, case studies, Soil Contamination and Risk Assessment, Soil Reclamation and Conservation

Unit XII: Nature reserves Tribal populations and rights, human wildlife conflicts in Indian context.

Unit XIII: Women and Child Welfare – Need to protect Women and Child rights, Wasteland Reclamation, Consumerism and Waste Products

Unit XIV: Environmental Acts - Human Health, Women and Child Welfare, Human Rights and Value Education

Unit XV: Environmental Legislation and Environmental Policy

Suggested Readings:

- R. Rajagopalan, Environmental Studies: From Crisis to Cure, Oxford University Press, 2016.
- A. K. De, Environmental Studies, New Age International Publishers, New Delhi, 2007.
- E. Bharucha, Text book of Environmental Studies for undergraduate courses, Universities Press, Hyderabad, 2013.

COURSE CODE -DCM2205	HUMAN RESOURCE MANAGEMENT
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Learning Objectives:

To enable learners to:

- describe the concept of human resource management and human resource planning.
- understand and conduct human resource forecasting, job evaluation, job analysis, recruitment, selection and induction.
- understand the need and process of training and development of employee leadership, motivation and morale.
- develop compensation plans and policies and performance appraisal, and career planning.
- understand handling of grievances, discipline and separation.

- distinguish between domestic and international HRM

Unit I: Introduction to Human Resource Management: Definition and Concept, Features Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices.

Unit II: HRM and Personnel Management: Introduction, Concept of Personnel Management, Personnel Management in India, Functions of the Labour Welfare Officer, Difference Between Personnel Management and HRM

Unit III: Human Resource Planning: Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP

Unit IV: Job Analysis and Design: Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design

Unit V: Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment

Unit VI: Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection

Unit VII: Induction: Introduction, Meaning and Definition of Induction, Need for Induction, Problems Faced during Induction, Induction Programme Planning

Unit VIII: Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training

Unit IX: Performance Appraisal: Introduction, Concept of Performance Appraisal, Purpose of performance appraisal, Process, Methods of Performance Appraisal, Major Issues in Performance Appraisal.

Unit X: Wages and Salary: Introduction, Nature and Significance of Wage and Salary Administration, Theories of Wages, Methods of Wage Fixation

Unit XI: Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme

Unit XII: Employee Relations: Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counseling

Unit XIII: Employee Empowerment: Introduction, Concept of Employee Empowerment, Process of Empowerment, Empowerment in Indian Scenario, Empowerment in Global Scenario

Unit XIV: International HRM: Introduction, Comparison of Domestic and International HRM, Challenges in International HRM

Suggested Readings:

- Gary Desslar, Human Resources Management, Prentice Hall, 2007
- David A. Decenzo & S.P.Robbins, Human Resource Management, Wiley India Private Limited, 2011
- C. B. Mamoria & S.V. Gankar, Personnel Management, Himalaya Publishing, 2008

- K. Aswathappa, Human resource management: Text and cases, Tata McGraw Hill, 2008
- Monappa & Saiyaddin, Personnel Management, Tata McGraw, 2010

SEMESTER V

COURSE CODE - DCM3101	MANAGEMENT ACCOUNTING
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Learning Objectives:

To enable learners to:

- understand the application of management accounting techniques in business decisions.
- analyze financial statements by applying financial analysis techniques
- understand the concept and applications of marginal costing in real business scenario.
- understand management audit procedure and management reports under different situations and contemporary developments of management accounting

Unit I: Introduction to Management Accounting - Introduction of Management Accounting- Evolution, Definition, Nature of Management Accounting, Scope and Importance of Management Accounting, Functions and Objectives of Management Accounting, Management Accountant: Status and Functions of Management Accountant, Distinction between Management Accounting and Financial Accounting, Distinction between Management Accounting and Cost Accounting.

Unit II: Budgeting and Budgetary Control - Meaning, Characteristics, Objectives, Steps, Advantages, Limitations, Types of budgets

Unit III: Standard Costing- Meaning, Definition, Objectives, Advantages, Limitations, Standard costs and estimated costs, Preliminaries steps in setting up of standard costs, differences between budgetary control and standard costing.

Unit IV: Variance Analysis- Meaning, favorable and unfavorable variances, controllable and uncontrollable variances, uses of variances, analysis of variances, types of variances -material, labour, overheads and sales variance

Unit V: Marginal Costing: Introduction, Objectives, Meaning and Definition, Distinction between Absorption Costing and Marginal Costing, Application of Marginal Costing.

Unit VI: Cost – Volume – Profit Analysis- Contribution, Break even analysis, Profit Volume Ratio, Margin of safety.

Unit VII: Role of CVP Analysis in Managerial Decisions- Decision making process, concept and

role of relevant costs, application of CVP analysis in 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

Unit VIII: Analysis and Interpretation of Financial Statements: Introduction, Objectives, Concept and Types of Financial Statements, Significance and Importance of Financial Statements, Methods of Analysis of Financial Statements: Comparative Income Statements, Comparative Balance Sheets, Common Size Income Statements, Common Size Balance Sheets, Trend Analysis

Unit IX: Ratio Analysis- Introduction, Definition and Meaning, Objectives of Ratio Analysis, Significance and limitations of Ratio Analysis, Classification of Ratios, Calculation and Interpretation of Ratios: Profitability Ratios, Liquidity Ratios, Solvency Ratios, Activity Ratios.

Unit X: Fund Flow Statement: - Introduction, Meaning of Funds Flow Statement, Objectives, Concept of Fund, Advantages and limitations of Fund Flow Statement, Schedule of Changes in Working Capital, Preparation of Funds Flow Statement.

Unit XI: Cash Flow Statement: Introduction, Objectives, Meaning, Difference between Fund Flow Statement and Cash Flow Statement, Advantages and limitations of Cash Flow Statement, Preparation of Cash Flow Statement.

Unit XII: Responsibility Accounting: Concept and meaning of responsibility accounting, responsibility centers: cost center, revenue center, profit center, investment center; responsibility performance reporting

Unit XIII: Management Reporting: Introduction, Meaning of Report and Reporting, Essential features of an Ideal Report, Designing and Installation of Reporting system, Types of Reports, Drafting of Reports under different situations, Management Audit

Unit XIV: Overview of Latest Developments in Accounting- Transfer Pricing, Inflation accounting, Divisional performance analysis, Balance scorecard, Human Resources Accounting.

Suggested Readings:

- Khan MY & Jain PK, Management Accounting: Text, Problems and Cases, Tata Mc Graw Hill, New Delhi 2019
- Bhattacharyya Debarshi, Management Accounting, Pearson publications 2018
- Rajpurohit, Joshi, Management Accounting, Rajasthan Pathya Prakashan, 2019
- Maheshwari, S.N., Cost & Management Accounting, Sultan Chand & Sons, 2019

COURSE CODE - DCM3102

INVESTMENT OPTIONS AND MUTUAL FUNDS
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Learning objectives:

To enable learners to:

- understand investment and factors affecting investment decisions
- understand salient features of investment alternatives
- apply valuation models of equity, fixed income securities, derivatives and mutual funds
- understand mutual funds as an investment alternative

Unit I: Introduction to Investment: Meaning, Objectives and Importance of Investment; Difference between Savings, Investment and Gambling; Types of investors; Alternative investment options; Comparison between various investment alternatives; and Factors Affecting investment decisions; Meaning and estimation of Return and Risk.

Unit II: Portfolio Management Theories -I: Meaning of Portfolio and Portfolio Management; Assumptions of Portfolio Management; Efficient Capital Market, Efficient Capital Market Hypothesis; Markowitz Portfolio Theory, and Asset Pricing Model.

Unit III: Portfolio Management Theories -II: Capital Asset Pricing Model, Security Market Line, Capital Market Line, Arbitrage Pricing Theory, and Multifactor Models.

Unit IV: Investment Valuation: Introduction, Three Step Valuation Process -EIC, Theory of Valuation, Valuation of Bond and Valuation of Shares.

Unit V: Equity Investment: Meaning and features of Equity; Trading in Equity; Equity Valuation; Equity Portfolio Management Strategies

Unit VI: Investments in Fixed Income Securities: Meaning, Types, Estimation of Return and Risks of fixed income securities; Cashflow pattern; Valuation, Yield and Duration; Asset-backed Securities

Unit VII: Derivatives: Derivative markets; Derivative Instruments & their features – Forwards, Futures, Options, and Swaps

Unit VIII: Derivative Pricing and Valuation, Future and Forward Valuation; Binomial Model; Black and Scholes Model; Option Valuation.

Unit IX: Alternative Investments: Alternative investment structures, Hedge Funds, Private Equity, Natural Resources, Real Estate and Infrastructure, Performance Appraisal and Return Calculations.

Unit X: Investment in Real Estate: Meaning, forms, characteristics and types of real estate investment; Reasons to invest in real estate; Risks Associated with Real Estate Investment; Role of real estate investment in portfolio; and Role of leverage in real estate.

Unit XI: Introduction to Mutual Fund: Concept of a Mutual fund, Classification of Mutual Funds, Growth of the mutual fund industry in India; Structure of Mutual Funds in India, Key Constituents of a Mutual Fund

Unit XII: Performance Evaluation of Mutual Funds -I: Meaning Net Assets Value; Computation of Net Assets of Mutual Fund Scheme and NAV, Concept of Entry and Exit Load and its impact on NAV, Total expense ratio and pricing of units for the Segregated Portfolio

Unit XIII: Performance Evaluation of Mutual Funds -II: Performance evaluation measures –

NAV Return and Measures of Risk -Sharpe Ratio, Treynor Ratio and Jensen Measure; Drivers of Returns and Risk in a Scheme, Applicability of tax benefits of mutual funds

Unit XIV: Mutual Fund Selection Scheme: Scheme Selection based on Investor needs, preference and risk-profile, Risk levels in mutual fund schemes, Scheme Selection based on investment strategy of mutual funds, Selection of Mutual Fund scheme offered by different AMCs or within the scheme category, Selecting options in mutual fund schemes, Criteria of selecting mutual fund schemes

Suggested Readings:

- Avadhani V.A. (2018), "Investment and Securities Markets in India", HimalayaPublishingHouse, Mumbai.
- Avadhani V.A. (2017), "Securities Analysis and Portfolio Management", Himalaya PublishingHouse, Mumbai.
- Avadhani V.A. (2017), "Investment Management", Himalaya Publishing House,Mumbai.
- Bhalla V.K.(2018), "Management of Financial Services", AnmolPublication PVT Ltd, NewDelhi
- Dr. Agarwal P. R. (2015), "Mutual Fund - A Comprehensive Approach",Orient Law House,New Delhi

COURSE CODE- DCM 3103

MONEY AND BANKING

Learning Objectives:

To enable learners to:

- understand evolution, role and theories of money
- understand credit creation process and interest rate determination
- understand the role, structure and trends of commercial banks
- discuss the monetary policy and interface of RBI with commercial banks.
- Understand the IT application in Banking as well as international banking

Unit I: Money: Meaning, functions, evolution of payment system, and measuring money.

Unit II: Theories of Money: Introduction: Classical Theory: Neo-classical Theory: Keynesian Theory; Post-Keynesian Theory; New Growth Theory; Role in Economy and Deficiencies

Unit III: Commercial Banking: Introduction; Functions of Commercial Banking; History of Commercial Banks - Nationalization of Banks, Emergence of private sector banks and recent trends.

Unit IV: Credit Creation and Interest Rate Determination: Credit Creation – Concept and mechanism; Interest Rate Determination-meaning, sources of interest rate differentials; measurement, distinction between real and nominal interest rates, term structure of interest rates; behaviour of interest rates.

Unit V: Indian Banking Sector: Introduction, Evolution, Structure of Indian Banking Sector,

Recent trends of Indian Banking Sector.

Unit VI: Regulatory Framework -I: Introduction, Reserve Bank of India Act, Banking Regulation Act 1949, and Banking Codes and Standard Board of India (BSCSBI)

Unit VII: Regulatory Framework -II: Setting up of a new bank, Branch licensing, Bank authorization, Policy for commercial banks, New Bank Licensing Policy 2013, and Prevention of Money Laundering Act 2002.

Unit VIII: Banking Sector Reforms: Introduction, History of Banking Sector Reforms in India – Pre-independence and post-independence; Committee recommendations for banking sector reforms- First Narasimhan Committee (1991), Verma Committee (1996), Khan Committee (1997), Second Narasimhan Committee (1998); First phase of reforms, Second phase of reforms; Post reform challenges of Indian Banking Sector.

Unit IX: Prudential Norms: Introduction, Basel Norms I, II & III, Capital Adequacy Ratio, Non-performing assets, income recognition, asset classification, provisioning norms.

Unit X: Asset Liability Management- Overview, Functions, Advantages; Treasury Management – Overview, Importance, Functions and Services.

Unit XI: Central Bank: Concept and Functions of Central Banks; Reserve Bank of India (RBI) - Evolution, Role and Functions, Role of Reserve Bank of India in Monetary Policy development.

Unit XII: Monetary Policy: Introduction, Meaning of Monetary Policy, Objectives of monetary policy, Monetary Policy Instruments- Quantitative and Qualitative, Impact of Monetary Policy instruments on commercial banks.

Unit XIII: IT Application in Banking: Introduction, Electronic Payments – Electronic Money, Types of Electronic Payments, Automated Clearing Systems, Electronic Fund Management, Internet banking, E-banking, Mobile banking, Electronic Commerce and Banking, International Payment Systems.

Unit XIV: International Banking: Overview, Evolution and Role of International Banks; Bretton Woods Conference, Bank for International Standards (BIS), Legal issues in International Banking.

Suggested Readings:

- F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education, 8th edition, 2015
- M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7 th edition, 2017.
- Various latest issues of R.B.I. Bulletins, Annual Reports, Reports on Currency and Finance and Reports of the Working Groups.

COURSE CODE - DCM3104	E-COMMERCE
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Learning Objectives:

To enable learners to:

- analyze understand the concept, relevance, and types of E-commerce.
- comprehend network infrastructure, e-commerce infrastructure, management of e-Enterprise and models of E-commerce.
- understand the process that should be followed in building an E-commerce presence.
- understand regulatory framework, applications and security challenges of E-commerce.

Unit I: E-Business Framework: Definition of E-Business, Origin of E-Business, History of the Internet, E-Business Opportunities for Businesses, Working of E-Business, E-Business Vs the Traditional Business Mechanism, Advantages of E-Business, Disadvantages of E-Business, Main Goals of E-Business.

Unit II: Network Infrastructure for E-Commerce – I: Local Area Network (LAN), Ethernet: IEEE802.3: Local Area Network (LAN) Protocols, Wide Area Network (WAN), The Internet, TCP/IP Reference Model, Domain Names, Hyper Text Markup Language (HTML), Simple Exercises in HTML

Unit III: Network Infrastructure for E-Commerce–II: Common Gateway Interface, Multimedia Objects, Network Access Equipment, Network Cables, Broadband Telecommunication.

Unit IV: E-Commerce: Requirements and Architecture Requirements of E-Commerce, Functions of E-Commerce, E-Commerce Framework Architecture, I-way or Information Highway

Unit V: E-commerce Infrastructure: Need for an Intelligent Website, technology Infrastructure Required, Basic Web Languages for Web Designing, Corporate Strategic Infrastructure Required, Miscellaneous Website Design Tips.

Unit VI: Business Models: Evolution of Internet Business Models, Business Models in Practice, Business Model: The Six Components

Unit VII: Security In Electronic Business: Intranet and Extranet Security: Threats and Protection, Protection Methods, Data and Message Security, Firewalls.

Unit VIII: Encryption: Cryptography, Encryption, Digital Signature, Virtual Private Network.

Unit IX: E-Payment Systems: B2B Electronic Payments, Third-Party Payment Processing, Electronic Payment Gateway–Security Standard for Electronic Payment System.

Unit IX: Enabling Technology of World Wide Web: Internet Services, Internet Software.

Unit X: E-Marketing: Challenges of Traditional Marketing, Retailing in E-Business Space, Internet Marketing, Advertisement and Display on the Internet, E-Business for Service Industry.

Unit XII: Policy and Implementation: Legal and Ethical Policy Issues: Protection of Privacy and Intellectual Property, Strategy Planning for E-Business.

Unit XII: Mobile Commerce: Overview of M-Commerce-Wireless Application Protocol (WAP), Generations of Mobile Wireless Technology, Components of Mobile Commerce, Networking Standards for Mobiles.

Unit XIII: EDI, E-CRM: Electronic Data Interchange (EDI), E-CRM, E-SCM.

Suggested Readings:

- Turban, Efraim, JaeKuy Lee and Michael Chung. Electronic Commerce: A Managerial Perspective. Prentice-Hall, 1999.
- Whitley, David. E-Commerce: Strategy, Technologies and Applications. Tata McGraw-Hill, 1998.

COURSE CODE - DCM3105	INTERNATIONAL TRADE & FINANCE
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Learning Objectives:

To enable learners to:

- understand international trade and its various facets
- understand theories of international trade and related institutions
- understand exchange rate mechanism and balance of payments
- comprehend foreign trade policy, regulation and promotion

Unit I: Meaning, significance of International Trade, Difference Between Domestic and International Trade.

Unit II: Theories of Internal Trade, Mercantilism, Absolute Advantage.

Unit III: The Classical school of Thought of comparative costs., Modes of entry and Methods of payments in International Trade, Collaborations, and strategic alliances.

Unit IV: Recent Developments in International Trade Theory, Terms of Trade and Gains from Trade.

Unit V: International Factor Movement: Labour and Capital Movements, Price Changes

Unit VI: Foreign Aid Programme- Meaning, history, types and purpose of foreign aids

Unit VII: Regional development banks – origin, functions and objectives of regional development banks, Asian Development Bank(ADB), African Development Bank, Council of European development bank and Inter American Development Bank

Unit VIII: Free Trade Agreements; Most Favoured Nation clause; Forms of Integration, EU, NAFTA, SAARC, ASEAN, BREXIT.

Unit IX: Theories of Protection, Customs, Quotas and Tariffs, Bilateralism in International Trade, Fiscal Policy and Trade Control, European Common Markets, GATT, WTO, International Commodity

Unit X: Foreign exchange market and exchange rate; functions of foreign exchange market; Nature of foreign exchange market and arbitrage; Foreign exchange market and its types- spot, forwards, futures and options; Theories of exchange rate determination. Impact of exchange rate on international trade, currency devaluation and its impact.

Unit XI: The International Monetary Fund, World Bank and its affiliates. The Problem of International Liquidity, International Monetary Reforms, Current International Economic

Problems.

Unit XII: Foreign Trade Policy, Regulation and Trends: Trade strategy; Foreign trade policy and reforms; Regulation and promotion of trade; Trends in international trade.

Unit XIII: Balance of Payments & its Components, Difference between balance of payment and balance of trade, recent trends, Foreign Aid to India.

Unit XIV: International Banking and Financial Market: Concept of International Banking, Types, Offshore Banking, International stock Exchanges and Capital Market Instruments, BIS and Basel Norms.

Unit XV: Contemporary Issues: Labour and environmental issues, Product Liability

Suggested Readings:

- Mathur S.K.; International Trade & Finance, S. Chand publication 2016
- Haberler, Gottfried; The Theory of International Trade, Pearson publication 2016
- Rebarier G, Theory of International Trade, Tata McGraw hill publication 2017

SEMESTER VI

COURSE CODE – DCM3201	ENTREPRENEURSHIP DEVELOPMENT
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Learning Objectives:

To enable learners to:

- understand concepts related to entrepreneurship, entrepreneur, creativity & innovation and idea generation.
- understand entrepreneurial decision process and regulatory framework.
- understand the process of starting a new venture and managing growth
- evaluate appropriate financing option for a new venture
- prepare a business plan and social entrepreneurship
- comprehend aids from agencies promoting entrepreneurship

Unit I: Introduction to Entrepreneurship: Meaning and concept of entrepreneurship, the history of entrepreneurship development, Agencies in entrepreneurship management and future of entrepreneurship.

Unit II: The Entrepreneur: Meaning of entrepreneur, the skills required to be an entrepreneur, Role of entrepreneur in economic development

Unit III: Creativity and Innovation: Meaning, Methods and Techniques: Introduction, Meaning, Objectives, Process of Creativity, and Creativity Development Techniques.

Concept of Innovation; Difference between Invention & Innovation, Product Innovation & Process; Radical & Incremental Innovation, Technological Innovation; Key elements in

managing innovation, Innovation & Entrepreneurship

Unit IV: Regulation and Documentation: Regulatory environment; legal structures of entrepreneurial ventures; Intellectual Property Protection; Insolvency and Bankruptcy; Documentation and Procedures of setting up Business:

Unit V: Entrepreneurial decision process: Role models, mentors, and support system.

Unit VI: Business Opportunity Identification- A Case Based Approach Business ideas, methods of generating ideas, and opportunity recognition.

Unit VII: Preparing a Business Plan - A Case Based Approach Meaning and significance of a business plan, components of a business plan, and feasibility study

Unit VIII: Financing the New Venture: Importance of new venture financing, types of ownership securities, venture capital, types of debt securities, determining ideal debt-equity mix, and financial institutions and banks

Unit IX: Launching the New Venture: Choosing the legal form of new venture, protection of intellectual property, and marketing the new venture

Unit X: Managing Growth in New Venture: Characteristics of high growth new ventures, strategies for growth, and building the new venture capital

Unit XI: Lean Entrepreneurship: Concept, Assumptions, Hypotheses, and Testing Venture, MVP tests

Unit XII: Harvesting Rewards: Exit strategies for entrepreneurs, bankruptcy, and succession and harvesting strategy.

Unit XIII: Business models: Franchising and other options for new business organizations

Unit XIV: Business plan–Case Study approach

Unit XV: Social entrepreneurship – Introduction to Social Entrepreneurship; e Socio-Economic Context of Social Entrepreneurship- Indian and global; Factors impacting transformation into social entrepreneur, Characteristics of social entrepreneurs and emerging markets. Case studies.

Reference Books:

- Bornstein, D., How to Change the World: Social Entrepreneurs and the Power of New Ideas. Oxford, UK: Oxford University Press.
- Casson, M., The Entrepreneur: An Economic Theory, 2nd edition, Cheltenham, UK: Edward Elgar.
- Drucker, P F., 'The Discipline of Innovation'. In Review, Harvard Business, editor, Harvard Business Review on Breakthrough Thinking. Boston: Harvard Business Review Paperbacks.
- Hisrich, Robert D., Peters, Michael P. and Shepherd, Dean A., Entrepreneurship, 6th edition, Tata McGraw-Hill.
- Howkins, J., The Creative Economy: How People Make Money From Ideas, Penguin, London.

- <http://sbdc.osu.edu/pdfs/entre.pdf>
- Blank, Steve, <http://steveblank.com/2011/02/08/startup-america-dead-onarrival/>

COURSE CODE -DCM 3202	PRINCIPLES AND PRACTICE OF AUDITING
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Learning objectives:

To enable learners to:

- understand the nature, scope, principles, advantages and limitations of auditing.
- understand internal control, internal check, vouching and verification.
- understand audit of different types of entities.
- describe the importance of audit in an automated environment.

Unit I: Introduction and Objectives: Origin and Growth of Audit, Definition of Audit, Purpose of an Audit, Scope of an Audit, Difference between Bookkeeping, Accountancy and Audit, Advantages of an Audit, Inherent limitations of auditing; Errors and Fraud -meaning, types, auditors' duties and responsibilities; Principles of auditing.

Unit II: Audit and Investigation: Different Types of Audit Meaning and Definition investigation, Difference between Investigation and Auditing, Types of Investigation

Unit III: Audit Preparation and Procedure: Introduction, Objectives, Preparations before an Audit, Audit Planning, the Audit Programme

Unit IV: Internal Control, Internal check and Internal Audit: Internal Control—Meaning and Significance, Elements of Internal Control, Evaluation of Internal Control System, Internal Check: Meaning, Definition and Fundamental Principles, Internal Auditing.

Unit V: Vouching: Introduction and Objectives, Meaning, Definition and Importance, Types of Vouchers; Vouching expenses; Vouching income

Unit VI: Verification and Valuation of Assets and Liabilities: Definition and General Principles, Verification and Valuation of Fixed Assets, Current Assets, Methods of Valuation of Stock in Trade, Verification of Liabilities

Unit VII: Company's Auditor: Appointment, Removal and Remuneration of Auditors, Qualifications and Disqualifications of Auditors, Powers, Rights and Duties of Auditors, Liabilities of Auditors - Civil and Criminal

Unit VIII: Audit of Different Type of Undertakings: Audit of Co-operative Societies, Audit of Educational Institutions, Audit of Social Clubs, Audit of Hotels, Audit of Hospitals and Nursing Homes, Audit of Hire Purchase Companies, Audit of Leasing Companies

Unit IX: Audit of Limited Companies, Government and NGOs: Audit of a Limited Company, Features and Basic Principles of Government Audit

Unit X: Features and Basic Principles of Audit of Local Bodies

Unit XI: Features and Basic Principles of Audit of Non-Governmental Organizations (NGOs), The Comptroller and Auditor General (CAG).

Unit XII: Assurance Standards and Procedures

Unit XIII: Audit Reports: Meaning and Types of Audit Report, Elements of Audit Report and Audit Report Formats.

Unit XIV: Audit in an Automated Environment: Features of an Automated Environment, Assessing IT-Related Risks and Controls, Role of Forensic audit in fraud detection

Suggested Readings:

- Roy, Pankaj Kumar, Auditing, Oxford University Press, 2015
- Basu, S K, Auditing, Pearson Publications, 2014
- Ravindra Kumar and Virendra Sharma, Auditing: Principles and Practices, PHI India, 2018
- Agarwal and Tailor, Auditing, Ajmera Book Company, 2018
- Raman, B S, Auditing, United Publishers, 2014

COURSE CODE DCM3203	BUSINESS ENVIRONMENT
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Learning Objectives:

To enable learners to:

- understand fundamental concepts of business environment.
- analyse the framework of business environment.
- understand political, socio-cultural, legal & technological environment.
- comprehend issues associated with business environment.

Unit I: Business Environment: An Introduction-Introduction, Concept of Business, Levels of the Business Environment, Understanding the Environment

Unit II: Economic Environment: Introduction, Economic Environment of Business, The Global Economic Environment, Economic Policies, Business and Economic Policies

Unit III: Socio Cultural Environment: Introduction, Business and Society, Business and Culture, Indian Business Culture, Culture and Organizational Behavior

Unit IV: Political Environment: Introduction, Political Environment and the Economic system, Types of Political Systems, Indian Constitution and Business, Changing Profile of Indian Economy, Business Risks Posed by the Indian Political System

Unit V: Economic Systems: Introduction, Capitalist Economy, Socialist Economy, Mixed Economy

Unit VI: Financial Environment: Introduction, An Overview of the Financial System, Components of Financial System, Financial Institutions and their Roles, Financial Institutions in India, Role of Foreign Direct Investment

Unit VII: Legal Environment: Introduction, Legal Environment, Laws Impacting Industry in India, Intellectual Property Rights, Major Regulations Pertaining to Business

Unit VIII: Economic Role of Government: Introduction, Regulatory Role of Government, Promotional Role of Government, Participatory Role of Government, Conciliatory and Judicial Role of Government, Impact of India's Industrial Policy on Economic Reforms

Unit IX: New Economic Policy: Introduction, Industrial Policy, The crisis of June, 1991, Objectives of New Economic Policy – 1991, Emphasis of NEP on Liberalization, NEP and Privatization, NEP effect on Globalization, Positive and Negative effects of New Economic Policy

Unit X: Privatization: Introduction, Meaning of Privatization, Objectives of Disinvestment, Privatization / Disinvestment in India, Problems with Privatization

Unit XI: Globalization: Introduction, Meaning of Globalization, Future of Globalization, Organisations to facilitate globalization

Unit XII: India, WTO and Trading Blocs: Introduction, Levels of Economic Integration/Trading Blocs, Effects of Economic Integration, Major Regional Trading Blocs, Commodity Agreement, World Trade Organization, WTO and India

Unit XIII: Corporate Social Responsibility: Introduction, Meaning and Definition, Need for social responsibility of business, Social responsibility of business towards different groups, Barriers to social responsibility, Social responsibility of business in India

Unit XIV: Public, Private, Joint and Cooperative Sectors: Introduction, Public sectors, Organization of public sector enterprises, Private Sector, Joint sectors, Formation of Joint sector enterprise, Cooperative sectors

Unit XV: Indian Economy: Introduction, India as a Developing Economy, India as an Emerging Economy, India as a Mixed Economy

Suggested Readings:

- K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, Fifteenth Edition, 2020.
- B.N. Ghosh, Business Environment, Oxford University Press, 2014.
- Mishra and Puri, Business Environment, Himalaya Publishing House, 2013.

COURSE CODE- DCM3204	DIRECT TAXES
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Learning Objectives:

To enable learners to:

- understand basics of direct laws in Indian and provisions related to residential status under in India
- understand computation of income under five heads of income
- understand assessment of individuals' tax liability
- understand process and provisions related to tax management

Unit I: Introduction overview of direct tax laws in India; Definitions; Previous Year and Assessment Year; Charge of Income Tax; Rates of Income Tax

Unit II: Determination of Residential Status of a person and Scope of Total Income

Unit III: Computation of taxable income under Income from Salary-I – Basis of Charge and Incidence of Tax, Taxation of Retirement Benefits, Taxability of Allowance.

Unit IV: Computation of taxable income under Income from Salary-II –Taxability and Valuation of perquisites, Computation of Salary Income.

Unit V: Computation of taxable income under Income from House Property

Unit VI: Computation of taxable income from Business or Profession-I: Basis of Charges, Income chargeable under PGBP, Allowability and deductibility of Business Expenses. Expenses deductible on actual payment basis.

Unit VII: Computation of taxable income from Business or Profession-II: Provisions applicable to Non-Resident/Foreign Company , Accounts and Audit , Presumptive Taxation.

Unit VIII: Computation of taxable income from Capital Gains

Unit IX: Computation of taxable income from Other Sources

Unit X: Clubbing of Income and Set off and Carry Forward of Losses.

Unit XI: Exempted Incomes and Deductions from Gross Total Income to Individual.

Unit XII: Computation of Total Taxable Income and Tax Liability of an Individual.

Unit XIII: Return filling and Assessment procedure

Unit XIV: Appeals & revisions, Penalties & prosecutions

Unit XV: Advance payment of tax, Interest Payments, Provisions regarding deduction of tax at source.

Suggested Readings:

- Choudhary P; Income Tax, Choudhary Prakashan, Jaipur, Latest Edition
- Singhanian V.K., Singhanian M; Student Guide to Income Tax, Taxmann Publication Pvt. Ltd., Latest Edition.
- Mehrotra and Goyal; Income Tax Law and Practice, Sahitya Bhawan Publication, Latest Edition.

COURSE CODE DCM3205	DISSERTATION/ PROJECT
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Dissertation: The objective of the dissertation (project study) is to help the student for developing ability to apply multi-disciplinary concepts, tools and techniques to solve organizational problems. Students have to select a topic for research project with consultation from their guide and get it approved. The project report is to be prepared by the student and submitted for Final viva voce.

The dissertation must have the following:

- a) Introduction, brief background, and Rationale of the topic chosen for the project.

- b) Brief Introduction and vital details of the organisation/s under study.
- c) Statement of the problem.
- d) Objectives of the dissertation (clearly stated in behavioural terms).
- e) Research Methodology:
 - Research Design
 - Nature and source of data/information to be collected.
 - Sample and sampling technique. Rationale of chosen organisation and the sample.
 - Tools and Techniques to be used for data collection – details of the tools/questionnaire to be used and its relevance with the objectives of the project.
 - Method/s to be used for data collection.
 - Data handling and analysis- organisation and analysis of data. Statistical tools to be used for analysis. Relevance of statistical tools with the objectives of the project.
- f) Limitation of the dissertation, if any.
- g) Future direction for further research (optional).
- h) Any other relevant detail which will help better appreciation and understanding of the dissertation.

Project: Project report writing trains a student to communicate information in an effective and convincing way, thus, contributing to the organizational planning and decision making. The Project Report would commence at the beginning of the VI semester. To carry out the study students can associate themselves with any business organization or can do the study independently. The student would choose a topic of his/her choice, conduct investigative research into the nature, reasons, causes, effect of the problem on different aspects of business and carry out a detailed research based on the current literature and collected data and compile a comprehensive report on the topic. The essential aspect shall be to analyze the existing knowledge and data to present new findings or propose a new model. The illustrative list of topics for Project report is as follows:

1. A Study on Commodity Trading & Investor Awareness
2. A Study on Commodity Trading with Special Reference to Gold & Silver A Study on Comparative Analysis of Stock Broking Firms
3. A Study on Capital Budgeting
4. A Study on Corporate Governance
5. A Study on Currency Derivatives/Forex Market
6. A Study on Derivatives: Overview / Futures / Options A Study on Dividend Policies
7. A Study on Equity Analysis: Automobile Sector A Study on Imports – Exports
8. A Study on Insurance as an Investment Strategy

9. A Study on Comparative Analysis of Unit Linked Insurance Plans A study of consumer perception for online buying.
10. A study on Employee retention.

5.3. Duration of the programme

Programme	Level	Duration	Maximum duration for completion	Credits
B.Com	Bachelor's Degree	3 years	(3+ 3) years (As per UGC Notification on Specification of Degree, 2014)	132

5.4. Faculty and support staff requirement

Academic Staff	Number available to meet the required delivery norms
Programme Coordinator	1 member
Course Coordinator	1 member
Course Mentor	1 member per batch of 250 students

5.5. Instructional delivery mechanisms

The Directorate of Online Education of MUJ comprises of faculty members and staff who are well versed in Distance Education and Online delivery.

An Academic calendar depicting dates for all major events during each semester will be prepared by faculty members and shared with students through LMS, at the beginning of each academic session.

Apart from providing content in the form of Self Learning Material, enough e-learning resources in the form of Audio and Video content will be provided to students. Regular engagement of students will be ensured through the following means:

- Conduct of Webinars/live lectures/online lectures/Virtual Class
- By encouraging them to participate in mandatory Discussion Forums to stimulate their thinking, and to be able to fearlessly express their views in forums. These discussion forums will be moderated by faculty to provide equal opportunity for everyone to participate, as well as to ensure maintenance of decorum of the forum.
- Through periodic formative assessments

Regular evaluation of content learnt will be provided for, through Self-Assessment Questions within the SLM, as well as quizzes on the LMS. The quizzes can be taken any number of times, so that they reach a stage of being able to answer questions without errors, which is a reflection of their understanding of the concept.

Effort will be made to provide case studies to enhance their analytical ability and make right decisions.

Link to National Portals (SWAYAM/NPTEL) will be provided, as also link to University's digital library portal.

All links to additional reading will be provided in the LMS. Interested students can study beyond the confines of the syllabus.

5.6. Identification of media–print, audio or video, online, computer aided

LMS provides for all audio video content (e-learning material, e-pubs, faculty-led video sessions, virtual classrooms and discussion boards), dashboard of their progress in learning, comparison with their peers in terms of learning, regular notifications regarding upcoming Webinars/virtual classes, Assignments, Discussion Forum participations and Examinations. It also provides an opportunity for raising queries if any, and seek answers to the same, by chat bot or course mentors.

5.7. Student Support Services

The Student Support services will be facilitated by the Directorate of Online Education, Manipal University Jaipur, Rajasthan which includes the pre-admission student support services like counselling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods. Post-admission student support services include guiding students towards accessing e-identity card, LMS portal, Academic calendar and academic delivery. Examinations support staff shall answer queries pertaining to conduct of end-semester examinations, evaluation and issue of certificates.

6. Procedure for Admission, Curriculum Transaction and Evaluation

The purpose of Online education by Manipal University, Jaipur is to provide flexible learning opportunities to students to attain qualification, wherever learners are not able to attend the regular classroom teaching. Academic programmes offered for such candidates under Online Learning mode will be conducted by Directorate of Online Education-Manipal University, Jaipur with support of the various University schools. The programmes/courses

may be termed Online mode for award of Degree. Eligibility criteria, programme/course structure, curriculum, evaluation criteria and duration of programme shall be approved by Board of Studies and Academic Council which are based on UGC guidelines.

Candidates seeking admissions in any programme offered by Directorate of Online Education-Manipal University, Jaipur shall fill up online application form available on DOE-MUJ website. Before applying, candidates must check eligibility criteria for programme that they are interested in. Details about Eligibility criteria, programme structure, curriculum, duration, and fee structure are available on the website.

6.1. Procedure for Admission

6.1.1 Minimum Eligibility Criteria for admission

10+2 from recognized board or equivalent qualification as recognized by Association of Indian Universities (AIU) or other competent body in any discipline with at least 50% (45% for Reserved category) marks in aggregate.

Important Instructions:

- All admissions shall be provisional until and unless candidates meet the eligibility criteria.
- Admission will stand cancelled if a candidate does not meet eligibility criteria, or there is failure to pay programme/course fees.
- Admission will stand cancelled, if candidate does not submit proof of eligibility within stipulated time given by Directorate of Online Education-Manipal University, Jaipur.
- Directorate of Online Education-Manipal University, Jaipur has the right to make necessary changes from time to time as deemed fit in Eligibility criteria, programme/course structure, curriculum, duration, fee structure and programme announcement dates. All changes will be notified on website.
- Candidates should carefully read all instructions given in Programme prospectus before start of application form.

6.1.2. Fee Structure and Financial assistance policy

B.COM programme fee for foreign nationals is USD 1512/- (One Thousand Five Hundred Twelve only). For non-resident Indians, the fee is USD 1296/- (One Thousand Two Hundred Ninety Six only).

A scholarship of upto 25% on tuition fees will be provided to Divyang students and students from Public Sector Undertaking / Defence background.

6.2. Curriculum Transactions

6.2.1. Programme Delivery

Manipal University, Jaipur has state-of-the-art mechanism for online mode of Academic delivery to ensure quality education. Faculty members at MUJ offer expert guidance and support for holistic development of the students. Faculty members are not mere facilitators of knowledge but they also mentor students to make learning more engaging and maintain high retention level. The programme will be delivered with an aim to provide expertise and ensure that students excel in their domains. The features of programme delivery are:

- Online Mode of Academic Delivery
- Periodic review of Curriculum and Study material
- Live Interactive lectures from faculty / Course coordinators
- Continuous Academic and Technical support
- Guidance from Course Co-ordinators
- Learning and delivery support from Course Mentors

6.2.2. Norms for Delivery of Courses in Online Mode

S. No.	Credit value of the course	No. of Weeks	No. of Interactive Sessions		Hours of Study Material		Self-Study hours including Assessment etc.	Total Hours of Study (based on 30 hours per credit)
			Synchronous Online Counselling/ Webinars/ Interactive Live Lectures (1 hour per week)	Discussion Forum/asynchronous Mentoring (2 hours per week)	e-Tutorial in hours	e-Content hours		
1.	2 Credits	6 weeks	6 hours	12 hours	10	10	22	60

2.	4 Credits	12 weeks	12 hours	24 hours	20	20	44	120
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6.2.3. Learning Management System to support Online mode of Course delivery

LMS Platform has been built to help learners reach their potential in their chosen programme. It is a secure, reliable learning experience tool that works consistently on Web and Mobile devices. Its simple interface makes it easy for instructors to design courses, create content and grade assignments. It provides a great mobile experience due to the responsive design which is paired with purpose-built native apps. It provides seamless accessibility to ensure all tools are standards-compliant and easy for students to navigate using assistive technologies. It provides 24 X 7 learning experience to facilitate learning as per the pace chosen by learners. Digital portfolio functionality allows students to document and share their learning journey as it happens, on both web and mobile platforms.

6.2.4. Course Design

The Course content is designed as per the SWAYAM guidelines using 4-quadrant approach as detailed below to facilitate seamless delivery and learning experience

- Quadrant-I i.e. e-Tutorial, that contains – Faculty led Video and Audio Contents, Simulations, video demonstrations, Virtual Labs
- Quadrant-II i.e. e-Content that contains - Portable Document Format or e-Books or Illustration, video demonstrations, documents as required.
- Quadrant-III i.e. Discussion forums to raise and clarify doubts on real time basis by the Course Coordinator and his team.
- Quadrant-IV i.e. Self-Assessment, that contains MCQs, Problems, Quizzes, Assignments with solutions and Discussion forum topics.

6.2.5. Academic Calendar

SI No.	Event	Batch	Last Date (Tentative)
1	Commencement of semester	January	1 st January
		July	1 st July
2	Enrol student to Learning Management system	January	Within 2 working days of fee confirmation
		July	
3	Assignment Submission	January	March end and April end
		July	September end and October end
4	Submission of Synopsis (Applicable during Pre final semester)	January	30 th April
		July	30 th October
5		January	30 th April

	Project Report Submission (Applicable during Final semester)	July	30 th October
6	Webinars / Interactive Lectures and Discussion Forum for query resolution	January	Mar to May
		July	September to November
7	Admit Card Generation	January	3 rd week of May
		July	3 rd week of Nov
8	Term End Examination	January	2 nd week of June (TEE June)
		July	2 nd Week of December (TEE December)
9	Result Declaration of End Term Examination	January	Last week of August
		July	Last week of February

6.3. Evaluation

The students' learning in a course would be evaluated based on Internal assignments, students' response sheets, and semester end examinations. University adopts rigorous process in development of question papers, question banks, assignments and their moderation, conduct of examinations, evaluation of answer scripts by qualified teachers, and result declaration. The Directorate shall frame the question papers so as to ensure that no part of the syllabus is left out of study by a learner.

The evaluation shall include two types of assessments-continuous or formative assessment in the form of assignments, and summative assessment in the form of end semester examination or term end examination which will be held with technology supported remote proctored examination tool.

However, we shall be considering the guidelines issued by the Regulatory bodies from time-to-time about conduct of examinations.

The examinations shall be conducted to assess the knowledge acquired during the study. There shall be two systems of examinations viz., internal and external examinations. In the case of theory courses, the internal evaluation shall be conducted as Continuous Internal Assessment via Student assignments preparation, quizzes. The internal assessment shall comprise of maximum of 30 marks for each course. The end semester examination shall be of three hours duration for each course at the end of each semester.

6.3.1. Question Paper Pattern

Time: 3 Hours

Max. Marks: 70

- Part A - (Multiple Choice Questions) - 10 x 2 Marks = 20 Marks
- Part B - (Short Answers) - Answer any 4 (out of 6) 4 x 5 Marks = 20 Marks
- Part C – (Long Answers) – Any 3 (out of 4) x 10 Marks = 30 Marks

6.3.2. Distribution of Marks in Continuous Internal Assessments

The following procedure shall be followed for awarding internal marks for theory courses. Student must submit two assignments each carrying 30 marks and average of both will be considered as internal assessment marks.

6.3.3. Passing Minimum

The students are considered as passed in a course if they score 40% marks in the Continuous Evaluation (IA) and Term-End Examinations (TEE) individually. If a student fails in any one component (failure to get 40% marks either in IA or TEE), then he/she will be required to re-appear for that component only (IA or TEE as the case may be).

6.3.4. Marks and Grades

Based on the total marks obtained for each course in Internal Assessment and Term End examinations, student will be awarded grade for that course. The following table gives the marks, grade points, letter, grades and classification to indicate the performance of the candidate.

Range Marks	of	Grade Points	Letter Grade	Description
≥90 to ≤100		10	A+	Outstanding
≥80 to <90		9	A	Excellent
≥75 to <80		8	B+	Distinction
≥70 to <75		7	B	Very Good
≥60 to <70		6	C+	Good

≥50 to <60	5	C	Average
≥40 to <50	4	D+	Below Average
<40	0	F	Re-appear
ABSENT	0	AAA	ABSENT

For a semester:

$$\text{Grade Point Average [GPA]} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

Grade Point Average =

$$\frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

C_i = Credits earned for the course i in any semester

G_i = Grade Point obtained for course i in any semester.

n refers to the semester in which such courses were credited

For the entire programme:

$$\text{Cumulative Grade Point Average [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses for the entire programme}}$$

7. Requirement of the Laboratory Support and Library Resources

No lab based courses are offered in this program.

7.1 Library Resources

Directorate of Online Education, Manipal University, Jaipur, Rajasthan has excellent Library facility with adequate number of copies of books in relevant titles for B. COM programme. The Central Library of Manipal University, Jaipur is also having good source of reference books. The books available at both the libraries are only for reference purpose and lending services. In addition, reference books as prescribed will be procured. The Digital library access will also be made available to students who are enrolled into online mode of education. In addition, the university membership on Swayam/ NPTEL/ Knimbus will also be made available to students. Complete e-Learning resources to course would be made available on Learning Management System for learning along with e-tutorial lectures.

Further, expert lectures/workshops/ webinars by industry experts would also be conducted for the students.

8. Cost Estimate of the Programme and the Provisions

The cost estimate of the Programme and provisions for the fund to meet out the expenditure to be incurred in connection with B. COM Programme as follows:

Sl. No.	Expenditure Heads	Approx. Amount
1	Programme Development (Single Time Investment)	84,00000 INR
2	Programme Delivery (Per Year)	18,00,000 INR
3	Programme Maintenance (Per Year)	42,00,000 INR

9. Quality assurance mechanism and expected programme outcomes

The quality of the programme depends on scientific construction of the curriculum, strong-enough syllabus, sincere efforts leading to skilful execution of the course of the study. The ultimate achievement of MCA programme of study may reflect the gaining of knowledge and skill in management area. Gaining of knowledge and skills in IT may help the students to get new job opportunities, upgrading their position not only in employment, but also in the society,

The benchmark qualities of the programme may be reviewed based on the performance of students in their end semester examinations. Also, the feedback from the alumni, students, parents and employers will be received and analysed for further improvement of the quality of the programme.

Manipal University, Jaipur has constituted Centre for Internal Quality Assurance (CIQA), which will assist Director, Directorate of Online Education to conduct periodic review and assessments and assist the Directorate to implement necessary quality measures and effectiveness in programme delivery. CIQA is constantly involved in reviewing all materials prepared by DOE, including syllabus, SLMs and e-learning content. CIQA will be involved in conducting studies to measure effectiveness of methods adopted for learning. As we proceed further, CIQA will involve in benchmarking quality of academic delivery, and perform various analyses, and guide all stakeholders towards upgrading quality constantly.

Centre for Internal Quality Assurance Committee (CIQAC) chaired by the Vice Chancellor consisting of internal and external experts oversees the functioning of Centre for Internal

Quality Assurance and approve the reports generated by Centre for Internal Quality Assurance on the effectiveness of quality assurance systems and processes.

In addition to CIQA, as per the guidelines of National Assessment and Accreditation Council (NAAC), Manipal University, Jaipur has constituted Internal Quality Assurance Cell (IQAC), in which academicians, industry representatives and other stakeholders are nominated as members. The IQAC is a part of the institution's system and work towards realisation of the goals of quality enhancement and sustenance, as quality enhancement is a continuous process. The prime task of the IQAC is to develop a system for conscious, consistent, and catalytic improvement in the overall performance of institutions. The work of the IQAC is the first step towards internalization and institutionalization of quality enhancement initiatives.. IQAC's elementary motive is to promote measures for institutional functioning towards quality enhancement through internalization of quality culture and institutionalization of best practices.

The guidelines on quality monitoring mechanism prescribed by the UGC have been adopted by the Centre for Internal Quality Assurance for conducting institutional quality audits, to promote quality assurance and enhance as well as spread best-in-class practices of quality assurance. University has setup an effective system for collecting feedback from the stakeholders regularly to improve its programmes. The University will conduct self-assessments regularly and use the results to improve its systems, processes etc. and finally quality of programmes.