



CBCS MODEL SYLLABUS

FOR UNDER-GRADUATE COURSE IN COMMERCE

[ACCOUNTING HONS.]

(BACHELOR OF COMMERCE EXAMINATION)
UNDER CHOICE BASED CREDIT SYSTEM



Committed to Excellence

D.A.V. SCHOOL OF BUSINESS MANAGEMENT

Unit-VIII, Nayapalli, Bhubaneswar – 751012, Odisha

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B.Com. Hons. (CBCS) Syllabus Course Structure

B.Com. Hons. (CBCS) Syllabus Course Structure						
	Course Structure	Category	Full Marks (100)			Credits
Paper	Semester-I	Paper Code	End-Term Mark	Mid-Term Marks	Total Marks	
1.1	Environmental Studies & Disaster Mgmt.	AECC -1	80	20	100	4
1.2	Financial Accounting	CORE -1	80	20	100	6
1.3	Business Law	CORE -2	80	20	100	6
1.4	Micro Economics	GE-1	80	20	100	6
1.5	Ethics and Values -1	AECC	25	-	25	1
Total			345	80	425	23
Semester-II						
2.1	Alternative English / (MIL)	AECC-2	80	20	100	4
2.2	Cost Accounting	CORE -3	80	20	100	6
2.3	Corporate Law	CORE -4	80	20	100	6
2.4	Macro & Indian Economy	GE-2	80	20	100	6
2.5	Ethics and Values -2	AECC	25	-	25	1
Total			345	80	425	23
Semester III						
3.1	Corporate Accounting	CORE-5	80	20	100	6
3.2	Income Tax Law & Practice	CORE -6	80	20	100	6
3.3	Management Principles and Application	CORE -7	80	20	100	6
3.4	Business Statistics	GE-3	80	20	100	6
3.5	Communicative English	SECC-1	80	20	100	4
3.6	Ethics and Values -3	AECC	25	-	25	1
Total			425	100	525	29
Semester IV						
4.1	G.S.T & Indirect Tax	CORE -8	80	20	100	6
4.2	Fundamentals of Data Management	CORE -9	60	Pr.25 15	100	6
4.3	Management Accounting	CORE -10	80	20	100	6
4.4	Principles of Marketing	GE-4	80	20	100	6
4.5	Quantitative & Logical Thinking	SECC-2	80	20	100	4
4.6	Ethics and Values -4	AECC	25	-	25	1
Total			405	120	525	29
Semester V						
5.1	Computerized Accounting and E-filing of Tax Returns	CORE -11	60	Pr.25 15	100	6
5.2	Fundamental of Financial Management	CORE -12	80	20	100	6
5.3	Elective Paper - I					
(A)	ACCOUNTING & FINANCE Financial Markets, Institution & Services	DSE-1	80	20	100	6
(B)	BANKING & INSURANCE Indian Banking & Insurance System	Not Implemented				
(C)	MANAGEMENT Human Resource Management					
5.4	Elective Paper –II					
(A)	ACCOUNTING & FINANCE Financial Statement Analysis and Reporting (FSAR)	DSE-2	80	20	100	6
(B)	BANKING & INSURANCE Merchant Banking & Financial Services	Not Implemented				
(C)	MANAGEMENT International Business					
5.6	Ethics and Values -5	AECC	25	-	25	1
Total			325	100	425	25

Semester VI						
6.1	Auditing & Corporate Governance	CORE -13	80	20	100	6
6.2	Business Mathematics	CORE -14	80	20	100	6
6.3	Elective Paper-III					
(A)	ACCOUNTING & FINANCE Fundamentals of Corporate Tax Planning	DSE-3	80	20	100	6
(B)	BANKING & INSURANCE Fundamentals of Investment	Not Implemented				
(C)	MANAGEMENT Consumer Affairs & Customer Care					
6.4	Business Research Methods & Project Work	DSE-4	50	Proj-30 Viva-20	100	6
6.5	Ethics and Values -6	AECC	25	-	25	1
Total			315	110	425	25
Grand Total			2160	590	2750	154

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| (i) Honours Papers (Core Papers) | : 14 papers (1400 Marks) |
| (ii) Discipline Specific Electives (DSE) | : 04 Papers (400 Marks) |
| (iii) Generic Electives (GE) | : 04 Papers (400 Marks) |
| (iv) Skill Enhancement Course (SEC) | : 02 Papers (200 Marks) |
| (v) Ability Enhancement Compulsory Courses (AECC) | : 08 Papers (350 Marks) |

1ST SEMESTER

Paper	Subject	Paper Code	Credit	Total Mark
1.1	Environmental Studies & Disaster Management	AECC-1	4	100
1.2	Financial Accounting	Core -1	6	100
1.3	Business Law	Core -2	6	100
1.4	Micro Economics	GE-1	6	100
1.5	Ethics and Values	AECC	1	25

Notes:

- ❖ AECC- Ability Enhancement Compulsory Course
- ❖ CORE – Honours Paper
- ❖ GE- Generic Elective Course
- ❖ DSE- Discipline Specific Elective Course
- ❖ SEC- Skill Enhancement Course

PAPER 1.1 (Paper Code: AECC-1) - ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT

Unit-I (The Environment)

Environment: The Atmosphere, Lithosphere, Hydrosphere, Biosphere; **Ecosystem:** Energy Flow in the Ecosystem; **Biogeochemical Cycle:** Water Cycle, Carbon Cycle, Nitrogen Cycle; **Pollution:** Water Pollution, Air Pollution, Soil Pollution, Radiation Pollution, Industrial Pollution, Light Pollution, Sound Pollution; **Environmental Laws** (Water Act 1974, Air Act 1981, The Wildlife Protection Act 1972, The Environmental Protection Act 1986), The Forest Conservation Act 1980.

Unit-II (Climate Change and Sustainable Development)

Population Ecology: Individuals, Species, Population, Community, Human Population Growth, Population Control Methods, Urbanization and its effect on society; **Climate Change:** Causes, Effect, Global Warming, Carbon Footprint, and Environmental Protection; **Steps Taken Towards Sustainable Development:** Ban of Single-use Plastics, Automobile Scrapping Policy, Promotion of Electrical Vehicles; **Brief Idea on Sustainable Development Goals (SDGs):** Agenda 21 of Rio Earth Summit.

Unit-III (Disaster Management)

Disaster Management: Types of Disasters (Natural and Man-made) and their causes and effect; **Vulnerability Assessment and Risk Analysis:** Vulnerability to various disasters (Flood, Cyclone, Earthquake, Heat Waves and Lightning); **Institutional Framework:** Institutional arrangements for Disaster Management (National Disaster Management Authority), State Disaster Management Authority (SDMA), District Disaster Management Authority (DDMA), National Disaster Response Force (NDRF), and Odisha Disaster Rapid Action Force (ODRAF); **Preparedness Measures:** Disaster Management Cycle, Early Warning System, Pre-Disaster and Post-Disaster Preparedness, Strengthening of SDMA and DDMA, Community Preparedness, Stakeholder Participation, Corporate Social Responsibility (CSR); **Survival Skills:** Survival Skills adopted during and after disaster (Flood, Fire, Earthquake, Cyclone, and Lightning)

Unit-IV (Public Health Management)

Brief Idea on Epidemics and Pandemics; Non-communicable Diseases with special reference to Cardiovascular diseases, Cancer, Diabetes, Hypertension, and Obesity and their prevention. **Communicable Diseases** with special reference to Covid-19, Flu, Hepatitis, AIDS and Tuberculosis and their transmission. **Dynamics of Disease Transmission:** Mode of transmission (Direct/Indirect), **Events after Infection:** Immunity (Active VRS Passive), (Innate VRS Acquired, Herd Community), Incubation Period. **Prevention of Epidemics / Pandemic Diseases:** Preventing Measures (Quarantine, Sanitization, Personal Protective Measures such as Hand Washing and Use of Protective Devices, Vaccination); Control Measures (Surveillance, Isolation, Contact Tracing). **Life Style Management:** (Diet, Physical Exercise, Yoga and Sleeping Habit). **Role of Different Sectors in Managing Health Disaster:** Role of Government (Centre and State), Community, Civil Society, Student Mass, NGOs.

Books Recommended

1. Dash MC and Mishra PC, Man and Environment, McMillan, London.
2. Disaster Management & Mitigation Plan, 2013 of Department of Health and Family Welfare, Govt. of Odisha.
3. National Policy on Disaster Management, 2009.
4. The Disaster Management Act, 2005 of Government of India
5. Mishra DD: Fundamental Concepts in Environmental Studies, S. Chand, New Delhi
6. Bharucha E: A Text Book of Environmental Studies, New Delhi, UGC

PAPER 1.2 (Paper Code: CORE-1) - FINANCIAL ACCOUNTING

Unit-I

(A) Basics of Accounting

i. Accounting as the language of business and an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information, Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.

The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures and Accounting Equation.

(B) Accounting Process

From recording of business transactions to the preparation of trial balance including adjustments: journal, sub-division of journal, ledger accounts, trial balance.

Unit - II

Reporting Standard and Business Income

- i. Concepts of AS, Ind AS (Indian Accounting Standards), IFRS (International Financial Reporting Standards) & XBRL (extensible Business Reporting Language)
- ii. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement and revenue recognition.
- iii. Depreciation Accounting: The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Salient features of Accounting Standard 6 (AS- 6) issued by ICAI.

Unit - III

Final Accounts

Capital and revenue expenditures and receipts, Preparation of financial statements of Sole Trade and Partnership Business with adjustments.

Accounting for Partnership Firm

Accounting of Admission of partner, Retirement and Death of partner and Dissolution of the Partnership Firm Including Insolvency of partners.

Unit - IV

- i. Hire Purchase and Installment Systems and Accounting for Branch & Department:
- ii. Concepts of operating and financial lease (theory only)
- iii. Departmental Accounting and Branch Accounting including foreign branch (Theory and Problem)
- iv. Hire Purchase and Installment System

Text Books Recommended

1. Financial Accounting I and Financial Accounting II: Mukherjee, Oxford University Press
2. Jain, S.P. and K.L. Narang. Financial Accounting, Kalyani Publishers, New Delhi
3. Bal Ranjan Kumar, Financial Accounting – S. Chand

PAPER 1.3 (Paper Code: CORE-2) – BUSINESS LAW

Unit-I: The Indian Contract Act, 1872

1. Contract – meaning, characteristics and kinds, Essentials of a valid contract
2. Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
3. Consideration (Definition, Elements, Types, Rules), “No Consideration, No Contract” and its exceptions; Capacity to Parties (Definition and Types)
4. Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
5. Legality of objects and Consideration
6. Void and Voidable agreements – Definition, Types and Distinction
Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract
7. Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges

Unit- II: The Sale of Goods Act, 1930

- 1) Contract of sale, meaning and difference between sale and agreement to sell
- 2) Conditions and warranties
- 3) Transfer of ownership in goods including sale by a non-owner
- 4) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer

Consumers Protection Act, 1986 and Right to Information Act

- a) Objectives and features of Consumers Protection Act
- b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person
- c) Unfair trade practices Consumer Protection Council (Central, State and District – their constitutions and objectives)

Unit- III: Partnership Laws

(A) The Partnership Act, 1932

- a) Definition – Partner, Partnership
- b) Nature and Characteristics of Partnership
- c) Types of Partners
- d) Registration of a Partnership Firms and consequences of non-registration
- e) Rights and Duties of Partners
- f) Dissolution of firms – meaning and grounds

(B) The Limited Liability Partnership Act, 2008

- a) Definition
- b) Salient Features of LLP
- c) Advantages and disadvantages of LLP
- d) Differences between: LLP and Partnership, LLP and Company
- e) Incorporation of LLP

Unit-IV

The Negotiable Instruments Act 1881:

- a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (**Definition and Types**)
- b) Endorsement: Meaning and Types of Endorsement
- c) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting
- e) Discharge of Negotiable Instruments: Meaning and Modes

Text Books Recommended

1. Business Law, Garg K.C., Sareen, Sharma, Kalyani Publishers
2. Kumar, R. Legal Aspects of Business, Cengage Learning

PAPER 1.4 (Paper Code: G.E-1) - MICRO ECONOMICS

Unit – I: Demand and Consumer Behaviour

Concept of demand: demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve, elasticity of demand, Consumer Behaviour, Marshallian utility approach and Indifference Curve approach; utility maximization conditions, Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC)

Unit – II: Production and Cost

Production function: Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal

Unit – III: Perfect Competition

Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions; Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition

Unit – IV: Imperfect Competition

Monopoly:

Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only).

Monopolistic Competition:

Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example)

Text Books Recommended

1. Micro Economics-K C Dash- Himalaya Publishing House
2. Ahuja, H.L, Micro Economics, S. Chand

PAPER 1.5 (Paper Code: AECC-) – ETHICS & VALUES

Unit – I: Women, Social Institutions & Practices

1.1 Introduction: General introduction on Ethics and Values, Gender equality as an essential precursor to social progress, the present scenario, Desirable gender related values.

1.2 Women and Family: Pre-natal sex selection, Gendered practices in the family, Gender based division of labour in the family, Marriage and women, Marriage and women's consent, Child marriage, Practice of Dowry, Women and Family Violence

1.3 Women and Work: The invisible hands, Exploitation of women at work, Gender Stereotyping at work, Glass ceiling, Women and pay gap, Sexual Harassment of women at work, Working women and role conflict.

1.4 Women Community & Society: Violence against women in public spaces, Gender sensitive language and communication, Gendered language, Sexist Language, Gender neutral language, Women and property Rights, Women's property Rights in Indian Laws, The functionality of Women's Property Rights.

2ND SEMESTER

Paper	Subject	Code	Credit	Total Mark
2.1	Alternative English	AECC-2	4	100
2.2	Cost Accounting	Core -3	6	100
2.3	Corporate Law	Core -4	6	100
2.4	Macro & Indian Economy	GE-2	6	100
2.5	Ethics and Values	AECC	1	25

PAPER 2.1 (Paper Code: AECC-2) – ALTERNATIVE ENGLISH

Unit – I: SHORT STORY

Jim Corbett-The Fight between Leopard; Dash Benhur- The Bicycle; Dinanath Pathy- George V High School; Alexander Baron-The Man who knew too much; Will F Jenkins- Uneasy Homecoming

Unit – II: PROSE

The way to Equal Distribution by Mahatma Gandhi; A Call to Youth by S Radhakrishnan; The Elixir of Life by C V Raman-Water; An Educated Person by Harold Nicolson; No Learning without Feeling by Claire Needell Hollander

Unit – III: COMPREHENSION

Comprehension of a passage from any of the prescribed pieces and answering the question

Unit – IV: USAGE AND GRAMMAR

Language Exercises - Test of Vocabulary - Synonyms / Antonyms; Language Exercises; Phrasal Verbs / Idioms / Proverbs; Jumbled Sentences / Correct the Errors; Parts of Speech (Noun / Pronoun / Adjective); (Verb / Auxiliaries); (Adverb / Preposition); (Conjunction-Interjection/Articles); (Gerund-Infinitives/Conditionals); (Voice Change/Speech Change)

PAPER 2.2 (Paper Code: Core-3) - COST ACCOUNTING

Unit – I: Introduction to Cost Accounting

Meaning, concept, scope, objectives, principles, importance and limitations of cost accounting; Implementation of costing system; Methods & Techniques of costing; Cost concepts and Cost Sheet, Job costing and Batch Costing.

Unit – II: Accounting for Material

Concept and technique of accounting for material; Methods of pricing of materials issues – FIFO, LIFO and Average; Treatment of material losses; Techniques of material control – level setting, Economic Ordering Quantity, ABC Analysis, VED Analysis, Perpetual inventory system, & Just-In-Time

Unit – III: Accounting for Labour

Accounting for labour cost, control procedure, labour turnover, idle time, overtime, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage plan.

Accounting for Overheads

Classification, Allocation & Apportionment of production overheads; Re-apportionment of Service department overheads; Absorption of overheads, methods of absorption – actual and predetermined rates, blanket and multiple rates, choice of an overhead absorption rate; Administration, selling and distribution overheads; Under absorption and over absorption of overheads.

Unit – IV: Method of Costing

Contract costing: Features and procedure of contract costing, uncompleted contract profit determination, Escalation clause, cost plus contracts. Process costing: Meaning and characteristics of Process costing, Procedure for process costing, treatment of process losses and wastages.

Text Books Recommended

- a) Cost Accounting-Arora MN A- Himalaya Publishing House
- b) Nigam, B.M. Lal and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.

PAPER 2.3 (Paper Code: Core-4) - CORPORATE LAWS

Unit – I: Introduction to Company

Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company

Formation of the Company

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

Unit – II: Company Administration

Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

Unit – III: Share Capital & Debenture

Share and Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Dem at System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend and distribution of dividend.

Unit – IV: Corporate Meetings

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E-voting, Video Conferencing.

Text Books Recommended

- Corporate Laws-Maheswari, Maheswari- Himalaya Publishing House
- Corporate Law, Ashok Sharma, V.K. Global Publishing Pvt. Ltd., New Delhi

PAPER 2.4 (Paper Code: GE-2) - MACRO & INDIAN ECONOMY

Unit – I: Introduction to Macro Economics

Introduction: Meaning and definition of Microeconomics and macroeconomics, Difference between Microeconomics and macroeconomics, macro-economic goals, components of Macroeconomics, Economic Systems: Mixed economy, Socialism economy, Capitalism economy and Islamic economy (only meaning and characteristics)

Unit II National Income Accounting

Definition of National Income, Concepts of National Income, GDP and GNP, Methods of Measuring National Income, Uses of National Income, Difficulties in calculating National Income, Real Income, Per Capita Income and Growth Rate.

Unit: III National Income Equilibrium

Concepts of Equilibrium, Consumptions & Savings, Investment Theory, Government Sector, Foreign Sector, Determination of Equilibrium, Multiplier Concept, Inflationary Gap and Deflationary Gap, Summary of Two-, Three- and Four-sector Economies

Unit: IV Role of Government

Economic functions of Government, Types of Budgets, Government Revenue, Government Expenditure, Public Debt, and Government Policy

Macroeconomic Problems

Introduction, Business cycle, Unemployment, Inflation, Deflation, Depression, RBI and monetary policy

Text Books Recommended

- Macro & Indian Economy, M. Teheran, T Teheran, V.K. Global publishing Pvt Ltd. New Delhi
- Ahuja H.L – Macro Economics – S. Chand

PAPER 2.5 (Paper Code: AECC-) – ETHICS & VALUES

Unit – 2.1: INDIAN CONSTITUTION

Salient Values of the Preamble: Sovereign, Socialist, Secular, Democratic, Republic, Justice, Liberty, Equality and Fraternity

1.0. Objectives 1.1. Introduction 1.2. Making of the Indian Constitution and its Objectives 1.3. The Preamble: Values and Salient Features 1.3.1. Sovereignty 1.3.2. Socialism 1.3.3. Secularism 1.3.4. Democracy 1.3.5. Republic 1.3.6. Justice 1.3.7. Liberty 1.3.8. Equality 1.3.9. Fraternity 1.3.10. Dignity 1.3.11. Unity and Integrity of the Nation 1.4. The Values of the Indian Constitution 1.5. Let us sum up 1.6. f (key Words 1.7. Check Your Learning 1.8. Suggested Readings

Unit – 2.2: PATRIOTISM

Patriotic Values and ingredients of Nation Building, Concept of Good Citizenship, Emotional Connection with the Country, Duties of Citizens and Qualities of Good Citizens

2.0 Objectives, 2.1 Introduction, 2.2 Patriotism, 2.2.1 Origin, meaning and definition, 2.2.2 types and features of patriotism, 2.2.3 growth of patriotism in India 2.3 Patriotic value and ingredients of nation building, 2.3.1 Nation Building – concept and prerequisite, 2.3.2 Role of Patriotism in Nation Building, 2.4 Concept of Good Citizenship, 2.5 Emotional connection with the Country, 2.6 Duties of Citizen and qualities of Good citizens, 2.6.1 Patriotism and the Indian Constitution, 2.6.2 Fundamental Rights and Duties and Citizens, 2.6.3 Qualities of Good Citizens, and progress of the Nation,

Unit – 2.3: VOLUNTEERISM

3.0 Objectives of the Chapter 3.1 What is Volunteerism? 3.2 Volunteerism: Principles and Perspectives; 3.2.1. Who is a Volunteer? 3.2.2. Why should we Volunteer? 3.2.3. Qualities that Characterise a Volunteer 3.2.4. A Brief History of Volunteering 3.2.5 Some Notable Voluntary Organisations 3.3 How does one Become a Volunteer? 3.4 Common Sectors for Voluntary Work Suitable for Students 3.4.1. Blood Donation 3.4.2. Organ Donation 3.4.3. Cleanliness and Save the Environment Campaigns 3.4.4. Caring for Senior Citizens Through Volunteering 3.4.5. Caring for Street Children 3.4.6. Caring for Children of Migrant Workers 3.4.7. Caring for Children of Slum Dwellers 3.4.8. Caring for Children In Childcare Institutions 3.4.9. Volunteering with the Police 3.4.10. Suicide watch Volunteering 3.5 Summary Key Words Common Questions Suggested Readings

Unit – 2.4: WORK ETHICS

Punctuality and Time Management, Cleanliness, Law Abidingness, Rational Thinking and Scientific Temper

Structure: 4.1. Introduction and Objectives 4.2: Work Ethics- Meaning and Concept 4.3: Core Values of Work Ethics 4.3.1. Punctuality and Time Management 4.3.2. Cleanliness 4.3.3. Law Abidingness 4.3.4. Rational Thinking 4.3.5. Scientific Temper 4.3.6. Other Principles of Work Ethics 4.4 Qualities of Leadership 4.5 Contemporary Challenges 4.6 Concept of Self and Work Ethics 4.7 Let us Sum up Key Words Check Your Learning Suggested Readings

3RD SEMESTER

Paper	Subject	Paper Code	Credit	Total Mark
3.1	Corporate Accounting	Core -5	6	100
3.2	Income Tax Law & Practice	Core -6	6	100
3.3	Mgmt. Principles & Application	Core -7	6	100
3.4	Business Statistics	GE-3	6	100
3.5	Communicative English	SECC-1	4	100
3.6	Ethics and Values	AECC	1	25

PAPER - 3.1 (Paper Code: Core-5) - CORPORATE ACCOUNTING

Unit – I: Meaning of the Company

Maintenance of Books of Accounts; Statutory Books; Annual Return Company – Issue of Shares – issue, forfeiture, reissue, issue other than cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of Right and Bonus Share – Rules

Accounting for debentures: Issue of debenture, Under-writing of shares and debentures: Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting of Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period, Accounting for ESOP and Accounting of ESPS.

Unit – II: Redemption of Preference Shares & Debentures

Buy-Back of Securities; meaning, rules and accounting

Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares); Redemption of Debenture – Important Provisions, Redemption of debenture Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

Unit – III: Company's Final Accounts

Introduction to Schedule III of Companies Act 2013; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)

Valuation of Goodwill & Shares

Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalization and Annuity.

Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value

Unit – IV: Liquidation

Meaning of liquidation, modes of winding up, consequences of winding up, statement of affairs, liquidator's final statement of account, list 'B' contributories.

Text Books Recommended

- Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

PAPER 3.2 (Paper Code: Core-6) - INCOME TAX LAW & PRACTICE

Unit – I:

- a) **Basic Concepts and Definitions under IT Act:** Assesses, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance and Tax planning
- b) Residential Status and Incidence of Tax, Residential status of all persons except company
- c) Incomes which do not form part of Total Income Except section 10AA.
- d) Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there is both agricultural and non-agricultural income

Unit – II: Heads of Income and Provisions governing Heads of Income

- a) Income from Salary
- b) Income from House property

Unit III: Heads of Income and Provisions governing Heads of Income

- a) Profits and Gains of Business and Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i) (ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)
- b) **Capital Gains:** Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.
- c) Income from Other Sources; Basis of charge excluding deemed dividend

Unit IV:

- a) **Income of other Persons** included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.
- b) Set off and Carry Forward of Losses; Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.
- c) Deductions from Gross Total Income; Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U

- d) Rebate u/s 87A

Computation of Total Income and Tax Payable

- a) Rate of tax applicable to individual assessee
- b) Computation of tax liability of an individual
- c) Provision for Filing of Return Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN
- d) Assessment of Return Self-assessment u/s 140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144.
- e) Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assesseees)
- f) Interest & Fees Section 234A, 234B, 234C, 234F
- g) TDS Provisions regarding TDS from salary, interest on securities, horse racing, lottery.

Text Books Recommended

- a) Gour and Narang, Income tax: Law and practice, Kalyani Publishers
- b) Dr. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxman Publication Pvt. Ltd, New Delhi. Latest version.

PAPER 3.3 (Paper Code: Core-7) - MANAGEMENT PRINCIPLES & APPLICATION

Unit – I: Introduction

Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school - Human Relations approach and Behavioural Science Approach; Modern School; System approach and Contingency approach

Unit – II: Planning

Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

Organizing:

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation-need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors.

Unit-III: Directing and Staffing:

Directing: concepts, importance of directing, Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and Blake & Mouton's Model.

Staffing: concepts, importance

Unit- IV: Motivation, Co-ordination and Control:

Motivation: Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

Coordination: concepts, importance, principles and implementation techniques. **Control:** concepts, importance and tools of control.

Text Books Recommended

- (a) Pany Tushar K , Management Principles and Application, Kalyani
- (b) Prasad, L.M. Principles and Practice of Management, Sultan Chand

PAPER - 3.4 (Paper Code: GE-3) - BUSINESS STATISTICS

Unit – I: Statistical Data and Descriptive Statistics (With the use of Excel and other Statistical Software)

Nature and Classification of data: Univariate, Bivariate and multivariate data; time-series and cross-sectional data

Measures of Central Tendency:

- (a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
- (b) Positional Averages: Mode and Median and other partition values including quartiles, deciles, and percentiles

Unit – II: Measures of Variation (With the use of Excel and other Statistical Software)

Absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit-III: Simple Correlation and Regression Analysis (With the use of Excel and other latest software)

Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non- linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Correlation and Probable error; Rank Correlation

Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate

Unit- IV: Index Numbers (With the use of Excel and other Latest Software)

Meaning and uses of index numbers: Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted.

Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers.

Construction of consumer price indices, important share price indices

Time Series Analysis (With the use of Excel and other latest software)

Components of time series, Additive and multiplicative models Trend analysis, fitting of trend line using principle of least squares – linear, second-degree parabola and exponential, Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices.

Text Books Recommended

- a) Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi
- b) Business Statistics - Levine and Viswanathan, Pearson Publication

PAPER 3.5 (Paper Code: SEC-1) - Communicative English

Unit – I: Business Communication and Grammar

(1) Why English Communication is essential and how to improve the Skill? (2) Introduction to Voice and Accent; Why do we have such different accents? Accent Training Consequences; Voice and accent in the Enterprise Industry; Globally Comprehensible Accent; Introduction to Phonetics; International Phonetic Alphabet; (3) Consonants Sounds; (4) Vowels; (5) Diphthongs; (6) A Few Phonic Rules; (7) Word Stress: Syllables; (8) Intonation; Intonation and Stress; (9) Pacing and Chunking; Common Patterns of Pacing; Importance of Chunking; (10) Fluency; (11) Indianisms; Errors relating to Grammar; Vocabulary.

Unit – II: Grammar

(1) English: Spoken Versus Written Communication; (2) Nouns; Kind of Nouns; Activity-3: Noun Ping-pong; Nouns-Number; Noun-Gender; Countable and Uncountable Nouns; (3) Pronouns; Reflexive Pronouns; Relative Pronouns; Demonstrative Pronouns; Interrogative Pronouns; Indefinite Pronouns; Activity-4: Sentence Auction; (4) Adjectives; Activity-5: Picture perfect; Positioning of adjectives; Comparative Degrees of Adjectives; Order of Adjectives; (5) Adverbs; Kind of Adverb; Degree of Comparison; Word Order with Adverbs; Activity-6: Relay Race; (6) Prepositions: Activity-7: Treasure Hunt; Activity-8: Route Map, Prepositions with Adjectives; Nouns and Verbs (7) Conjunctions: Coordinating Conjunctions; Subordinating Conjunctions; Correlative Conjunctions; Connecting Adverbs; Activity-9: The Socks Story; (8) Verbs; Verb Classification; List of Irregular Verbs; Activity-10: Word Search; (9) Subject and Verb Agreement; Activity-11: Tossed Word Salad; Activity-12: The Sentence Pageant; (10) Determiners and Modifiers – Kinds of determiners; The Definite and the Indefinite Article; Definite Articles; The; Activity-13: Proof Reading; (11) Tenses: Reference Table; Present Tense; Activity-14: Instruction Manual; Activity-15: Commentary; Past Tense; Activity-16: The Chain List; Activity-17: Transcription; Future Tense; Activity-18: This Week for you; Activity-19: Verb Grand Prix, (12) Punctuation; Forms of Punctuation

Unit – III: Reading Comprehension

Reading – A7 Step Process; Techniques to enhance students' reading skills; types of reading skills; Skimming; Scanning; Extensive reading; Intensive reading; Three levels of Reading; Improving your reading speed; Reading Comprehension Practice Exercises.

PAPER 3.6 (Paper Code: AECC-) – ETHICS & VALUES

Unit – 3.1: EXTENT OF THE PROBLEM

Extent of Drug and Tobacco Addiction and Alcoholism in India, Myths Associated with Them, Health Hazards Associated with them and how they have become silent killers.

3.1.0 Objectives 3.1.1 Introduction 3.1.2 Definition & Important Concepts 3.1.2.1 What is Drug? 3.1.2.2 Drug Abuse 3.1.2.3 Alcoholism 3.1.2.4. Drug Addiction and facts related to Narcotic drugs 3.1.3 The Process of Addiction 3.1.3.1. Addiction to Alcohol 3.1.3.2. Addiction to Drugs 3.1.4. Causes of Alcoholism and Drugs Addiction 3.1.4.1. Physiological Causes 3.1.4.2. Individual or Psychological Causes 3.1.4.3. Sociocultural /Environmental Causes 3.1.5. Extent of Drug and Tobacco Addiction and Alcoholism in India 3.1.5.1 Extent of substance abuse in India 3.1.5.2 Harmful and Dependent Use 3.1.5.3 The Way Forward 3.1.6. Myths related to Drugs and Alcohol Usage 3.1.7. Health Hazards Associated with them and how they have become silent killers 3.1.7.1 Health Consequences of Drug Abuse 3.1.7.2 Health Hazards Related to Alcohol Consumption 3.1.7.3 Alcohol, Drug Use and HIV/AIDS

Unit – 3.2: SOCIO-ECONOMIC IMPACT OF DRUG ABUSE

3.2 Objective; 3.2.1 Introduction;3.2.2 Definition and important concepts;3.2.2.1 What is Socio-economic impact of drug? 3.2.2.2 What is Tobacco Addiction; 3.2.2.3 What is alcoholism;3.2.3 Social Impact of drug;3.2.3.1 Impact of drug on family and community; 3.2.3.2 Impact of drug on health;3.2.3.3 Impact of drug on Education;3.2.3.4 Impact of drug on crime 3.2.3.5 Impact of drug on work;3.2.3.6 Impact of drug on environment;3.2.4 Economic Impact of Drug;3.2.4.1. Impact of drug on public safety; 3.2.4.2 Impact of drug on Governance; 3.2.5 Impact of drug and tobacco addiction and alcoholism 2.5.1 Loss of physical and mental strength; 3.2.5.2 Loss of character; 3.2.5.3 Loss of family ties and relationship; 3.2.5.4 Loss of earning and livelihood potential; 3.2.5.5 Loss of societal respect and dignity;

Unit – 3.3: Laws to Address Substance Abuse

3.3.0 Objective 3.3.1 Introduction 3.3.2 Convention held relating to substance use 3.3.2.1 Single Convention on Narcotic Drugs, 1961 Amended in 1972 3.3.2.2 The Convention on Psychotropic Substances of 1971 3.3.2.3 United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances of 1988 3.3.2.4 The Framework Convention on Tobacco Control (FCTC) 3.3.3. Indian Laws relating to Substance Use 3.3.4 Salient Features of social legislation to NDPS Act, 1985 3.3.5 Salient Features of Social legislation on COTPA, 2003 3. 3.5.1 National Tobacco Control Program (NTCP) 3.3.6 Mechanism and Government Scheme 3. 3.6.1 Nasha Mukh Bharat Abhiyan 3.3.6.2 Rehabilitation Centres and their roles for De-addiction

4TH SEMESTER

Paper	Subject	Paper Code	Credit	Total Mark
4.1	GST & Indirect Taxes	Core -8	6	100
4.2	Fundamentals of Data Management	Core -9	6	100
4.3	Management Accounting	Core -10	6	100
4.4	Principles of Accounting	GE-4	6	100
4.5	Quantitative & Logical Thinking	SEC-2	4	100
4.6	Ethics and Values	AECC	1	25

PAPER CODE- 4.1 (Core-8) - GST & INDIRECT TAXES

Unit – I: Introduction to Goods and Services Tax (GST)

Introduction to GST : Introduction, Constitutional provisions regarding Taxation In India, Pre-GST Indirect Taxation Structure in India, What is GST, Need for GST in India, Overview and Genesis of GST IN INDIA, GST objectives, **Scope of GST**, Salient features of GST, GST and Centre-State Financial Relations, The Constitution (122nd Amendment) Bill, Constitutional Amendments required for introduction of GST Indirect Taxes subsumed Post-GST : Principles for subsuming taxes under Goods & Services Tax (GST) in India, Indirect Taxes and Levies subsumed in GST, Events that have led to the introduction of GST, **DUAL GST: Benefits of Dual GST**, Structure Of Dual Model of GST , Key Features of Dual Model of GST, Benefits of implementing GST, CENTRAL GST – STATE / UNION TERRITORY GST – INTEGRATED GST and GST Cess, Pre-GST Regime Vs. GST Regime, Indirect Taxes.

Unit – II: GST ACTS (Structure & Terminology)

Salient features of CGST Act, SGST Act (Odisha State), IGST Act, Meaning and Definition of various terms used under GST. (Coverage – Provision and Illustration)

PROCEDURE RELATING TO LEVY OF, COLLECTION AND EXEMPTION FROM, TAX (CGST & SGST)

Meaning and Scope of 'Supply' under GST Law, Taxable Person, Time of supply, Place of supply and Value of supply. Computation of Taxable Value and Tax Liability, Composition scheme; INPUT TAX CREDIT; PROCEDURE RELATING TO LEVY, COLLECTION AND EXEMPTION OF IGST; PAYMENT OF TAX, TCS, TDS; PRACTICAL PROBLEMS. (Coverage – Provision and Illustration)

Unit – III: Registration, Returns and Assessment

REGISTRATION - Persons liable for registration, Persons not liable for registration, Types: Compulsory registration, Voluntary registration, Deemed registration - Procedure for registration, Special provisions for Casual taxable persons and Non-resident taxable persons; **CLASSIFICATION OF GOODS & SERVICES**- HSN, SAC; **TAX INVOICE AND OTHER SUCH INSTRUMENTS IN GST** - Debit Note, Credit Note, Vouchers, Invoice; **ACCOUNTS AND RECORDS**; **RETURN**- Process of Return Filing, Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return; **REFUND**; **OFFENCES AND PENALTIES**; **ASSESSMENT**; **AUDIT**; **APPEALS AND REVISION**.

Unit – IV: GST Council & Regulatory Framework

GST COUNCIL: Structure, Powers and Functions. Provisions for amendments; **ROLE OF CBEC**; Division of Administrative Powers; **GST AND TECHNOLOGY**- GST Network, GST ECO SYSTEM, GSP, ASP; **NATIONAL ANTI-PROFITEERING AUTHORITY IN GST**; **COMPLIANCE RATING**.

Text Books Recommended

- Swain A K & Agrawal – GST: Concepts and Applications, Himalayan Publishing House
- GST Manual: Taxman's Publication Ltd., New Delhi

PAPER 4.2 (Paper Code: Core-9) - FUNDAMENTALS OF DATA MANAGEMENT

Unit –I: Word Processing

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities.

Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.

Unit II– Spreadsheet and its Business Applications

Managing worksheets- Formatting, entering data, Editing, and Printing a worksheet; handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Creating Spreadsheet in the area of : Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

Unit III– Database Management System

Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands.

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, managing the data records of Employees, Suppliers and Customers.

Unit IV– Website Designing

Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Text Books Recommended

- Coronel and Rob, Database Principles, Cengage Learning
- Fundamentals of Data Management –Saha RG- Himalaya Publishing House
- Thareja, IT & Application, Oxford

PAPER 4.3 (Paper Code: Core-10) - MANAGEMENT ACCOUNTING

Unit –I: Management Accounting

Meaning, nature, scope, and importance of management accounting; Role of management accounting; management accounting vs. financial accounting; Role of management accounting in modern business; Tools and techniques of management accounting.

Unit –II: Ratio Analysis and Cash Flow Statement

Ratio Analysis:

Meaning and utility of ratios; significance of Ratio analysis; Classification of Ratios – Profitability ratios, Efficiency Ratios, Liquidity Ratios, Solvency Ratios; Advantages and limitations of Ratio Analysis.

Cash flow Statements:

Cash Flow Statements: Meaning and utility of Cash flow statements; Preparation of Cash flow statements – Indirect method; Limitations of Cash flow statements; Cash flow statements vs. Funds flow statements. (Reference to Revised AS-3 and Ind AS-7)

Unit –III: Absorption and Marginal Costing

P/V Ratio, Break-even analysis, Margin of safety, angle of incidence; Marginal and differential costing as a tool for decision making – make or buy, change of product mix, exploring new markets, shut down decisions.

Unit –IV: Budgeting & Standard Costing:

Concept of budget and budgetary control; objectives, merits and limitations of budgetary system; Master budget, Functional budget, Fixed and Flexible budgets; Zero based budgeting. Standard Costing & Variance Analysis: Meaning of standard cost and standard costing, Advantages and disadvantages of standard costing and variance analysis: Material, Labour, & Overhead.

Text Books Recommended

- a) Management Accounting, S Swain/ S.P Gupta/ A Sharma, V.K. Global Pub. Pvt. Ltd.,
- b) Horngren, Charles T., Gary L. Sundem. Introduction to Management Accounting, Prentice Hall.

PAPER 4.4 (Paper Code: GE-04) - PRINCIPLES OF MARKETING

Unit –I: Introduction

Nature, scope and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Consumer Behaviour and Market segmentation:

Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.

Unit –II: Product

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product life-cycle; New Product Development Process.

Unit –III: Pricing, Distribution Channels and Physical Distribution

Pricing: Significance, Factors affecting price of a product, Pricing policies and strategies, Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel.

Unit –IV: Promotion and Recent developments in marketing:

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

Text Books Recommended

- a) Marketing Principles and Management- Sherleker and Pany-- Himalaya Publishing House
- b) Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and AhsanUIHaque. Principles of Marketing. 13th edition. Pearson Education.

PAPER 4.5 (Paper Code: SEC 2) - QUANTITATIVE & LOGICAL THINKING

(I) QUANTITATIVE APTITUDE & DATA INTERPRETATION

Unit –I: Whole numbers, Integers, Rational and irrational numbers, Fractions, Square roots and Cube roots, Surds and Indices, Problems on Numbers, Divisibility; Steps of Long Division Method for Finding Square Roots.

Unit –II: Basic concepts, Different formulae of Percentage, Profit and Loss, Discount, Simple interest, Ratio and Proportion, Mixture

Unit –III: Time and Work, Pipes and Cisterns, Basic concepts of Time, Distance and Speed; relationship among them

Unit –IV: Concept of Angles, Different Polygons like triangles, rectangle, square, right-angled triangle, Pythagorean Theorem, Perimeter and Area of Triangles, Rectangles, Circles.

Unit –IV: Concept of Angles, Different Polygons like triangles, rectangle, square, right-angled triangle, Pythagorean Theorem, Perimeter and Area of Triangles, Rectangles, Circles.

Unit –V: Raw and Grouped Data, Bar Graphs, Pie charts, Mean, Median and Mode, Events and Sample Space, Probability.

(II) LOGICAL REASONING

Unit –I: Analogy basing on kinds of relationships, Simple Analogy; Pattern and Series of Numbers, Letters, Figures. Coding-Decoding of Numbers, Letters, Symbols (Figures), Blood Relations.

Unit –II: Logical Statements – Two premise argument, more than two premise argument using connectives.

Unit –III: Venn Diagrams, Mirror Images, Problems on Cubes and Dices.

Text Books Recommended

(a) Skill Enhancement Compulsory Course-II – Quantitative and Logical Thinking (Special Course) – Odisha State Higher Education Council, Bhubaneswar

PAPER 4.6 (Paper Code: AECC-) – ETHICS & VALUES

Unit – 4: ETHICAL VALUES FOR STUDENT LIFE

4.1 Meaning and Objective of Education: Knowledge is power and quest for knowledge is the real meaning of education, not quest for Degree and qualifications; Real education builds character: Difference between Academic Qualification and Ability, Academic failure could be failure within the classroom, but not outside (i.e. Failed in exam, passed in life!)

4.2 Challenges for Ethical Practices in Institutions of Higher Education: Ragging, Suicide and Need for Educational Counseling, Violence vs. Peaceful Protest, Conflict resolution, Plagiarism and Violation of Intellectual property Rights, Cheating in Examination and other Fraudulent Practices

4.3 Inter personal Relation and Community Life in HEI: Green Preacher and conservation of Energy, Community Life in Campus including Hostels, Local Common area, Inter personal relations (Students-Teacher, Students-Student and ManWoman, Positive Friendship).

4.4 Ethical Leadership in Academic Institution: Concept and Traits of Leadership to provide solution, everyone has Leadership Role (not limited to position), Concept of Ethical leadership, Scope of Leadership in college and Universities for Students, Teachers and Administrators, Importance of co-curricular and extra – curricular activities

5TH SEMESTER

Paper	Subject	Paper Code	Credit	Total Mark
5.1	Computerized Accounting & E-Filing of Tax Returns	Core-11	6	100
5.2	Fundamental of Financial Management	Core-12	6	100
5.3	<i>Elective Paper-1 (Any one)</i>	DSE		
(A)	ACCOUNTING & FINANCE Financial Markets, Institution & Services	DSE-1	6	100
(B)	BANKING & INSURANCE Indian Banking & Insurance System	Not Implemented		
(C)	MANAGEMENT Human Resource Management			
5.4	<i>Elective Paper-2 (Any one)</i>	DSE		
(A)	ACCOUNTING & FINANCE Financial Statement Analysis and Reporting (FSAR)	DSE-2	6	100
(B)	BANKING & INSURANCE Merchant Banking & Financial Services	Not Implemented		
(C)	MANAGEMENT International Business			
5.5	Ethics & Values	-	1	25

PAPER 5.1 (Paper Code: Core-11) - COMPUTERIZED ACCOUNTING & E-FILING OF TAX RETURNS

Unit –I: Computerized Accounting Package: Using Generic Software

- (A) Company Creation, Ledger Creation, Order Processing, Accounting Voucher, Inventory Voucher, Memorandum Voucher, Invoicing, Multiple Godown Handling, Transfer of Materials Across Godown, Bank Reconciliation
- (B) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls
- (C) Payroll Accounting
- (D) TDS, GST
- (E) Back-up & Restore, Export and Import Data

Unit –II: Designing Computerized Accounting System

- (a) Introduction to DBMS Package – Table, Query, Form and Report
- (b) Designing Computerized Accounting System using DBMS Package, creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and Balance Sheet with Form wizard and Report
- (c) Designing Payroll System for Accounting using Form, Query, and Report

Unit –III: E-Filing of Tax Returns

- (A) Preparation and submission online form 10E [Relief u/s 89(1)] (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual Taxpayer [e-filing without using DSC and with using DSC, EVC]
- (B) View form 26AS, Upload return, View e-file returns, e-verification
- (C) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- (D) E-Pay tax (Challan No./ITNS 280, ITNS 281)
- (E) Preparation and submission online form 10E[Relief u/s 89(1)]

Text Books Recommended

- a) Software: Singhania, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxman
- b) Book of Computerized Accounting and E Filling of Tax Returns-Mohanty R, Dash ALN- Cost Accounting-Jena B,Bal S and Das A- Himalaya Publishing House

Practical Aspects:

- Creation of company and ledger accounts, voucher entries, payroll accounting, & data management in accounting software packages including TDS and GST
- Use of DBMS Package for various accounting database, designing of Payroll and report generation
- Preparation and submission of online Income Tax Returns, E-payment of tax, E-verification of returns, and viewing of 26AS.

PAPER 5.2 (Paper Code: Core-12) - FUNDAMENTALS OF FINANCIAL MANAGEMENT

Unit –I: Introduction and Basic Concepts

Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, Role of Chief Financial Officer. Financial environment in which a firm has to operate, Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity. Risk-return relationship (concepts only)

Unit –II: Sources of Finance and Cost of Capital/ Financing Decisions

Different sources of finance; long term and short term sources, Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).

Unit –III: Capital Expenditure Decisions / Long term Financial Decisions & Dividend Decisions

Capital Expenditure Decisions / Long term Financial Decisions

Objectives of Capital Budgeting Process, Concept of Cash flow, Methods of long-term investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods)

Dividend Decisions

Meaning, Nature and Types of Dividends, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model.

Unit –IV: Working Capital Management/ Liquidity Management

Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating to Current Assets – Conservative, Aggressive and Balance, Various sources of finance to meet working capital requirements.

Text Books Recommended

- (a) Rastogi, Fundamentals of Financial Management, Taxman Publications
- (b) Fundamental of Financial Management, Sharma, Gupta, Kalyani Publishers, New Delhi

PAPER 5.3 (Paper Code: DSE-1) - (A) FINANCIAL MARKETS, INSTITUTIONS & SERVICES

Unit –I: Basic Theoretical Framework

The financial system and its technology; The factors affecting the stability of the financial system; Development finance vs. universal banking; Financial intermediaries and Financial Innovation; RBI-Central Banking.

Unit –II: Financial Institutions & Non-Banking Financial Institutions

Financial Institutions

A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC, Banking Institutions: Commercial banks - the public and the private sectors - structure and comparative performance, problems of competition; interest rates, spreads, and NPAs. Bank capital - adequacy norms and capital market support.

Non-banking financial institutions:

Evolution, control by RBI and SEBI. A perspective on future role, Unit Trust of India and Mutual Funds, Reserve bank of India Framework for/Regulation of Bank Credit. Commercial paper: Features and advantages, Framework of Indian CP Market, effective cost/interest yield.

Unit –III: Financial Services

Asset/fund based financial services - lease finance, consumer credit and hire purchase finance, factoring definition, functions, advantages, evaluation and forfeiting, bills discounting, housing finance, venture capital financing. Fee-based / Advisory services: Stock broking, credit rating.

Unit –IV: Operations

Financial Assets/ Instruments Rights issues, issue of Debentures, issue of Equity shares - pre-issue activity, post-issue activities. The regulatory framework: SEBI and Regulation of Primary and Secondary Markets, Company Law provisions.

Text Books Recommended

- (a) Financial Markets, Institutions & Services-Gordon, Natrajan-Himalaya Publishing House
- (b) Pathak: Indian Financial Systems Pearson Education

PAPER 5.3 (Paper Code: DSE-1) - (B) INDIAN BANKING & INSURANCE SYSTEM

Unit-I: Concept of Bank and Banking & Types of Customers and Account holders Concept of Bank and Banking:

Historical Evolution of Banking: Origin and Development of Banking - Structure of Banking in India – Banks and Economic Development –Functions of Commercial banks (conventional and innovative functions) – Central Bank – RBI – functions – Emerging trends in Banking.

Types of Customers and Account holders:

Procedure and practice in opening and operating the accounts of customers – individuals including minors - joint account holders -Partnership firms - joint stock companies - executors and trustees-clubs and associations

Unit-II: Introduction to insurance:

Purpose and need of insurance, insurance as a social security tool - insurance and economic development - Principles of insurance -various kinds of insurance - life, marine, fire, medical, general insurance - features.

Unit-III - Life Insurance

Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance – Insurance business in India.

Unit-IV Fundamentals of Agency Law

Definition of an agent; Agent's regulations; Insurance intermediaries; Agents' compensation. Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Text Books Recommended

- (a) Financial Markets, Institutions & Services-Gordon, Natrajan-Himalaya Publishing House
- (b) Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I&II) Vol- III.
- (c) Hota P.K., and Das S.K. Financial Literacy and Banking, Kalyani Publishers

PAPER 5.3 (Paper Code: DSE-1) - (C) HUMAN RESOURCE MANAGEMENT

Unit I: Nature and Scope & Human Resource Planning

Nature and Scope: Concept and meaning of IR & HR, Understanding the Nature and Scope of IR & HRM, Functions and importance;

Human Resource Planning: Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning

Unit II: Recruitment and Selection

Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy Process – sources of Recruitment
Definition of Selection, Steps in selection.

Unit III: Training and Development

Training and Development Meaning and purpose of training, Benefits of training to organization and employees -Training methods.

Unit IV: Job Evaluation and Performance Appraisal

Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance, Performance Appraisal - Concept

Text Books Recommended

- (a) Rao V.S.P - Human Resource Management. Vikash Publication
- (b) Human Resource Management, Sagun Ahuja, V.K. Global Pvt. Ltd., New Delhi

PAPER 5.4 (Paper Code: DSE-2) - (A) FINANCIAL STATEMENT ANALYSIS AND REPORTING

Unit –I: Introduction

Concepts of financial statements – Nature of financial statements – Objectives of financial statements – Different types of financial statements: income statement, balance sheet, statement of retained earnings, fund flow statement, cash flow statement, Notes to Accounts – Limitations of financial statements.

Unit –II: Analysis & Interpretation of Financial Statements:

Traditional Approaches Vs. Modern Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common-size Statements, Trend Ratios and Ratio Analysis – Problems encountered in financial statement analysis.

Unit –III: Ratio Analysis

Classification of ratios – Ratio formation – Ratio interpretation – Practical methods of ratio analysis: Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.

Multivariate Ratio Analysis:

Concept, objectives, uses and limitations – Univariate analysis Vs. Multivariate ratio analysis – Application of statistical tools in financial statement analysis.

Unit –IV: Corporate Reporting

Cash Flow statement Analysis (AS 3) and Statutory and Non-Statutory Reports, Integrated Reporting and Sustainability Reporting.

Text Books Recommended

- (a) Financial Statement Analysis and Reporting, S Swain/ B. Mishra, V.K. Global Pvt. Ltd. New Delhi
- (b) Financial Statement Analysis and Reporting-Prashanth Athma-Himalaya Publishing House

PAPER 5.4 (Paper Code: DSE-2) - (B) MERCHANT BANKING & FINANCIAL SERVICES

Unit –I:

Merchant Banking: Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - professional Ethics and code of conduct - current Development.

Unit –II:

Financial Services: Meaning and Definition, Role of Financial Services in a financial system. **Leasing:** Meaning and features. **Introduction to equipment leasing:** Types of Leases, Evolution of Indian Leasing Industry. **Legal Aspects of Leasing:** present Legislative Framework. **Hire purchase:** concept and characteristics of Hire purchase. Difference between hire purchase and leasing

Unit –III:

Factoring: concept, nature and scope of Factoring - Forms of Factoring - Factoring vis-à-vis, Bills Discounting - Factoring vis-à-vis credit Insurance Factoring vis-à-vis Forfeiting-Evaluation of a Factor - Evaluation of Factoring - Factoring in India current Developments.

Unit –IV:

Securitization / Mortgages: Meaning, nature and scope of securitization, securitization as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages - Graduated-payment. **Depository:** Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization, Brief description of NSDL and CDSL

Security Brokerage: Meaning of Brokerage, types of brokers. Difference between broker and jobber, SEBI Regulations relating to brokerage business in India

Text Books Recommended

- (a) Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2002
- (b) Merchant banking and financial services, Gupta /Gupta, Kalyani Publishers, New Delhi

PAPER 5.4 (Paper Code: DSE-2) - (C) INTERNATIONAL BUSINESS

Unit –I: Introduction to International Business

a. Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments, Issues in International Trade

Unit –II: Theories of International Trade and International Organizations

(A) Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments -tariff and non-tariff measures – difference in Impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail); Balance of payment account and its components.

(B) International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC).

Unit –III: International Financial Environment

(A) Regional Economic Co-operation: Forms of regional groupings; Integration efforts among in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).

(B) International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

Unit –IV: Foreign Trade Promotion and Financing of foreign trade

(a.) Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export-oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

(b.) Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, for fainting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Text Books Recommended

- (a) Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business, Pearson Education
- (b) Cherunilam, Francis. International Business: Text and Cases. PHI Learning

PAPER 5.5 (Paper Code: AECC-) – ETHICS & VALUES

Unit – 5: VULNERABLE SECTIONS OF SOCIETY: UNDERSTANDING THEIR ISSUES

5.1 Issues Relating to Children:

1.0 Objectives; 1.1 Introduction; 1.2 Definition and Concept of Vulnerable Child; 1.3 Types of Vulnerability; 1.3.1 Concept of Social Vulnerability; 1.3.2 Concept of Physical Vulnerability; 1.3.3 Concept of Economic Vulnerability; 1.3.4 Concept of Environment Vulnerability; 1.3.5 Concept of Attitudinal Vulnerability; 1.4 Factors associated with the Vulnerable Child; 1.4.1 Physical factors; 1.4.2 Economic factors; 1.4.3 Environmental factors; 1.4.4 Social factors; 1.5 Major Issues; 1.5.1 Nutrition; 1.5.2 Child labour; 1.5.3 Child Abuse; 1.5.4 Child Trafficking; 1.6 Legal Aspects

6TH SEMESTER

	Semester VI	Paper			Mark	Credit
6.1	Auditing & Corporate Governance	CORE -13			100	6
6.2	Business Mathematics	CORE -14			100	6
6.3	Elective Paper-III					
(A)	ACCOUNTING & FINANCE Fundamentals of Corporate Tax Planning	DSE-3			100	6
(B)	BANKING & INSURANCE Fundamentals of Investment	NOT IMPLEMENTED				
(C)	MANAGEMENT Consumer Affairs & Customer Care					
6.4	Business Research Methods & Project Work	DSE-4			100	6
6.5	Ethics & Value 6	AECC				1

PAPER 6.1 (Paper Code: Core-13) - AUDITING & CORPORATE GOVERNANCE

Unit –I: Auditing

Introduction, Meaning, Objects, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities

Unit –II: Audit of Limited Companies

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

Special Areas of Audit:

Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Standard on Auditing (SA); Relevant Case Studies/Problems;

Unit –III: Corporate Governance

Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit –IV: Corporate Social Responsibility (CSR)

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

Text Books Recommended

- (a) Gupta, Kamal and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Public Co. Ltd., New Delhi
- (b) Auditing and corporate governance, Pradeep Kumar, Kalyani Publishers, New Delhi.

PAPER 6.2 (Paper Code: Core-14) - BUSINESS MATHEMATICS

Unit –I: Matrices and Determinant

Algebra of matrices., Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.

Unit –II: Calculus

Calculus-I: Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit and continuity of a function, Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.

Calculus-II: Integration: Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions, definite integration, Finding areas in simple cases, Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve.

Unit –III: Mathematics of Finance

Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets (General annuities to be excluded)

Unit –IV: Linear Programming

(Use of Excel spreadsheet & Other mathematical software)

Formulation of linear programming problems (LPP): Graphical solution to LPPs. Cases of unique and multiple optimal solutions, Unbounded solutions and infeasibility, Solution to LPPs using Simplex method – maximization and minimization cases, PERT and CPM (simple Problem)

Text Books Recommended

- (a) Business Mathematics, Patri and Patri, Kalyani Publishers, New Delhi
- (b) Business Mathematics - S K Sahoo, Vrinda Publications (P) Ltd.

PAPER 6.3 (Paper Code: DSE-03) - (A) FUNDAMENTALS OF CORPORATE TAX PLANNING

Unit –I: Corporate Tax in India

Concept of Tax planning, Tax management, Tax avoidance, Tax evasion, Assessment year and Financial Year.

Residential status of corporate and its incidence of tax, Minimum Alternate Tax, Calculation of Tax Liability.

Unit –II:

Carry forward and set-off of losses and unabsorbed depreciation (head-wise)

Unit –III:

Tax Planning with reference to Depreciation, Capital Gain and Scientific Research.

Unit –IV:

Corporate Tax returns–Assessment, Return Filing, Penal provision, Double taxation Relief

Text Books Recommended

- (a) Bhagabati Prasad, Direct Tax Laws & Practices
- (b) Corporate Tax Planning, V.K. Global Publications

PAPER 6.3 (Paper Code: DSE-03) - (B) FUNDAMENTALS OF INVESTMENT

Unit –I:

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

Investor Protection: Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Unit –II:

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

Unit –III:

Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit –IV:

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

Text Books Recommended

- (a) Bhalla – Fundamentals of Investment – S. Chand
- (b) Rustogi, R.P., Fundamentals of Investment, Sultan Chand & Sons, New Delhi

PAPER 6.3 (Paper Code: DSE-03) - (C) CUSTOMERS AFFAIRS & CUSTOMER CARE

Unit –I: Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labelling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances- complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

Unit –II: The Consumer Protection Act, 1986 (CPA)

Objectives and Basic; Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit –III: Grievance Redress Mechanism under the Consumer Protection Act, 1986:

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Unit –IV: Industry Regulators and Consumer Complaint Redress Mechanism

i. Banking: RBI and Banking Ombudsman; ii. Insurance: IRDA and Insurance ombudsman; iii. Telecommunication: TRAI; iv. Food Products: FSSAI (an overview); v. Electricity Supply: Electricity Regulatory commission; vi. Advertising: ASCI

Text Books Recommended

- (a) The Consumer Protection Act, 1986
- (b) Bhatta KG- Customer Care Management-Himalaya Publishing House

PAPER 6.4 (Paper Code: DSE-04) - BUSINESS RESEARCH METHODS & PROJECT WORK

Unit –I:

Introduction: Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit –II:

Research Process: An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit –III:

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi- dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thrust one, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests; testing the assumptions of Classical Normal Linear Regression.

PROJECT WORK

Unit –IV: REPORT PREPARATION

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Note:

- 1) There shall be a written examination of 50% Marks on the basis of Unit I to III.
- 2) The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by university appointed examiners.

Text Books Recommended

- (a) Mishra Business Research Methods, Oxford University Press.
- (b) Business Research Methods and Project work, Priyaranjan Dash, Vrinda Publications Pvt. Ltd.