


**Shiksha Mandal's**

**G. S. College of Commerce & Economics, Nagpur**

**NAAC Accredited "A" Grade Autonomous Institution**



**Syllabus for the Course of  
BACHELOR OF COMMERCE  
(FINANCE AND  
ACCOUNTANCY)  
w.e.f. 2020-2021**

	<b>BACHELOR OF COMMERCE (FINANCE AND ACCOUNTANCY)</b> <b>[B.COM.(F &amp; A)]</b>
<b>A.</b>	<b>PROGRAMME OUTCOMES</b>
	After completing three years of B.Com. (Finance & Accounts) programme, students are expected to
PO-1	Gain fundamental as well as advance knowledge of all the key and broad concepts in the Faculty of Commerce in general and the main domains like Finance and Accountancy in addition to Business Laws, Financial Laws, Corporate Law and Secretarial Practice, Business Management and Administration, Economics, Marketing Management, Human Resource Management, Information Technology in Commerce and Business Communication in particular through various core and elective courses.
PO-2	Gain advanced knowledge with international component in key areas of Finance, Taxation, Banking in addition to the knowledge of financial laws.
PO-3	Be able to excel in the domain of finance and accountancy and choose specific domains like Financial Reporting, Business Finance, Auditing, Taxation etc. for their career or for higher studies especially the ICAI's CA course
PO-4	Get specialized accounting knowledge with respect to accountancy for services, Banking/Insurance Company Accounts, and Financial Reporting
PO-5	Get specialized knowledge of finance through various finance-specific courses including Business Finance, Financial Markets and Institutions and Services, Financial Management etc.
PO-6	Get initiated and trained in business research at UG level itself to identify, research, and solve business problems and arrive at business solutions through case studies.
PO-7	Acquire and develop basic and advance skills like communication, problem-solving, decision-making etc. required of a Commerce Graduate in order to develop as professionals in different fields of Commerce & Industry and develop their employability skills through skill foundation courses including value-addition courses.
PO-8	Be equipped with analytical, logical and managerial skills along with technical aspects to resolve real world issues and inculcate entrepreneurial skills so as to provide themselves with self-employment opportunities.
PO-9	Be able to develop ability so as to identify business problems by using quantitative methods to isolate its components, analyze the issues, set appropriate criteria for decision making, and draw appropriate conclusions and implications for proposed solutions.
PO-10	Be capable of self-employment by virtue of course in Entrepreneurship Development and take a step towards being <i>atmanirbhar</i> (self-reliant).
PO-11	Be competent to serve in various industries and sectors especially banking and insurance sectors, finance companies, logistical services etc. in various positions viz. accounts managers, tax consultants, stock agents etc.
PO-12	Be able to develop basic foundation of knowledge for their professional career in the field of finance and accounts such as chartered accountant, forensic accountant etc.
PO-13	Have a solid foundation to build a larger corpus of knowledge through higher studies including post-graduation and research in the field of Finance and Accounts and Taxation.
<b>B.</b>	<b>PROGRAMME-SPECIFIC OUTCOMES</b>
	After completing three years of B.Com. (Finance & Accounts) programme, students would
PSO-1	Have proficiency in the basic and advance knowledge of core commerce subjects of Accountancy, Business Environment, Business Economics, Business Management, Business Laws, Taxation, Indian Financial Systems, Strategic Management etc.
PSO-2	Have proficiency in various Discipline-specific, Generic and Open Electives of their choices and interests.

PSO-3	Have specialized knowledge of various domains in accounting viz. Accounting Standards, Financial Accounting, Management Accounting, Cost Accounting, Corporate Accounting, Accounting Standards, Accounting framework for Banking and Insurance Companies, Financial Reporting Framework etc.	
PSO-4	Have specialized knowledge of Financial Laws, Financial Management, Security Analysis and Portfolio Management, Organizational Behaviour, E-commerce etc.	
PSO-5	Have proficiency in Direct and Indirect Taxes with special emphasis on International Taxation.	
PSO-6	Have exposure to Public Finance and Taxation, Corporate Tax Planning and Administration, Banking and Insurance Company Accounts and Services Accounts.	
PSO-7	Have advanced knowledge about practical aspects of International Banking and International Taxation as well as International Finance.	
PSO-8	Be able to apply Computer Application and data analytical skills in business decisions making	
PSO-9	Be acquainted with business ethics and corporate culture and corporate governance.	
<b>C.</b>	<b>COURSE OUTCOMES</b>	
	<b>Course</b>	<b>Outcomes</b>
<b>1</b>	<b>English Language Skills</b>	Students will be able to develop proficiency and competence in English through the study of relevant and motivating prose texts, Business Communication and Correspondence skills, Grammar skills and Vocabulary.
<b>2</b>	<b>Fundamental of Accounting Standards</b>	Students will be able to understand accounting standards, national and international accounting authorities and procedure for adoption of international financial reporting standards and working knowledge of Accounting Standards
<b>3</b>	<b>Financial Accounting</b>	Students will be able to understand the fundamentals of Accounting and the process of preparation of accounts as per the need of business organization.
<b>4</b>	<b>Economics</b>	Students will be able to relate the concepts and theories of economics with the real world and its practical application in business.
<b>5</b>	<b>Principles of Business Management</b>	Students will be able to understand the concepts related to Business and demonstrate the roles, skills and functions of management.
<b>6</b>	<b>Business Mathematics and Statistics</b>	Students will be able to get detailed understanding of various aspects of data collection and tabulation, learn application of measures of central tendency. To get acquainted with the practical application of index number and to understand practical applications of business mathematics
<b>7</b>	<b>Business Environment</b>	Students will be aware of the business and business environment and develop the skills for analysis of business environment.
<b>8</b>	<b>Indian Financial System</b>	Students will be able to understand the concept of money markets, capital markets and various instruments of money and capital markets, the instruments of global capital markets, financial markets and the meaning and working of derivative market in India.
<b>9</b>	<b>Business Ethics and Corporate Culture</b>	Students will be able to understand the concept of ethics in business and their importance and to develop acceptable attitudes and viewpoints with respect to business ethics and social responsibility.
<b>10</b>	<b>Cost Accounting</b>	Students will be able to understand the fundamentals of Cost Accounting and the process of preparation of cost accounts and statement to arrive at cost of product as well as to know the amount of profit.
<b>11</b>	<b>Company Law and Secretarial Practice</b>	Students will be able to understand the process of formation and incorporation of company in India; the framework of Memorandum of Association and Article of Association and Prospectus. Also learn about the concept of Share Capital, Shareholders, Members, Role of a Managing

		Director and meetings of companies.
12	<b>Human Resource Management</b>	Students would be able to develop understanding about the Aspects of managing Human Resources in an organization.
13	<b>Marketing Management</b>	Students will be able to demonstrate effective understanding of relevant functional areas of marketing management and its application.
14	<b>Computer Application in Business</b>	Students will be able to use of MS Word, MS Power point and MS Excel Software in business, computerized accounting with the Tally accounting software, E-filing procedures of Direct Taxes and E-compliances of Indirect Taxes.
15	<b>Management Accounting</b>	Students will be able to understand the fundamentals of Management Accounting and practical knowledge about the various tools of management accounting for taking managerial decisions.
16	<b>Business Law</b>	Students will be able to demonstrate an understanding of Legal Environment of Business in Indian scenario, apply basic legal knowledge to business transactions and communicate effectively using standard business and legal terminology.
17	<b>Business Finance</b>	Students will be able to understand various types of financing, analyzing the capital budgeting projects and make investment decisions, the concepts of working capital management and Mutual Funds.
18	<b>Strategic Management</b>	Students will be able to understand and explore various perspectives and concepts in the field of Strategic Management and develop skills for applying these concepts to the solution of business problems.
19	<b>Environmental Studies</b>	Students will be able to understand the concept of Ecosystems and Environment, the concept of biodiversity and its conservation and environmental pollution.
20	<b>Corporate Accounting</b>	Students will be able to understand the process of preparation of various companies' accounts and accounts as per the need of company.
21	<b>Direct Taxes</b>	Students would be able to understand the provisions of Income Tax Act 1961 as amended from time to time, procedure to compute total income under the heads of income, the various deductions to be made from gross total income of an Individual Assessee and to compute Taxable Income and Tax Liability of an Individual Assessee as per the provisions of Income Tax Act, 1961
22	<b>Financial Market, Institution and Services</b>	Students will be able to understand operation of Financial Markets, Role of SEBI and Functioning of Financial Institutions in India
23	<b>Financial Management</b>	Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of organizational goals.
24	<b>Security Analysis and Portfolio Management</b>	Students will be able to understand risk and return analysis, share valuation and portfolio Management through application of Various Models.
25	<b>Organization Behaviour</b>	Students will be able to understand personality and attitudes effects of stress and concept of organizational development.
26	<b>E-Commerce</b>	Students will be able to understand concepts of E-Commerce & E-Business, basic requirements of E-Commerce and Use of digital payment systems.

27	<b>Entrepreneurship Development</b>	Students will be able to understand historical evolution of entrepreneurship, various entrepreneurship trends, procedures of opportunity scouting and idea generation, the concept, need, problems of Rural entrepreneurship and measures to develop the same.
28	<b>Banking and Insurance Company Accounts</b>	Students will be able to understand the banking operations and its accounting functions. They will also understand the details about the insurance functions and its procedure of accounting.
29	<b>Accounting for Services</b>	Students will be able to understand the accounting procedure for various services.
30	<b>Project Appraisal and Finance</b>	Students will be able to understand project appraisal and evaluation techniques and Project Planning, Project Control and Implementation.
31	<b>Financial Reporting</b>	Students will be able to understand the Accounting and Reporting Framework for corporate restructuring, share based payments. They will also understand financial reporting for financial institutions and also concepts of valuation of assets.
32	<b>International Finance</b>	Students will be able to understand the overview of international financial environment and international financial transactions, foreign exchange market and its participants and international monetary standards: Gold standards, overview of trading in foreign Exchange.
33	<b>Auditing and Corporate Governance</b>	Student will be able to understand mechanisms of Corporate Governance, role of Board of Directors in Corporate Governance and corporate Governance in Indian context.
34	<b>Indirect Taxes</b>	Student will be able to understand concept of Indirect Taxes and GST, laws of Customs and Foreign Trade Policy
35	<b>Financial Laws</b>	Students will be able to understand various provisions of laws related to financial and money market instruments.
36	<b>Public Finance and Taxation</b>	Student will have conceptual clarity of public expenditure and revenue theories and apply the principle of optimal taxation in analysing various governments tax policies. Demonstrate administrative, political, and economic constraints to public finance reforms.
37	<b>Corporate Tax Planning and Administration</b>	Students would be able to understand provisions of direct taxes including rules pertaining there to and applications of tax planning provisions to different business situations in relation to companies.
38	<b>International Taxation</b>	Students will be able to understand the need of incorporation of transfer pricing provisions in the Income Tax Act, 1961 and the meaning and significance of arm's length principle and the practical difficulties in application of arm's length principle.
39	<b>International Banking</b>	Students will be able to understand the basic concept of International Banking and Financial Institutions and expose various types of risk faced by international banks and acquire the necessary knowledge of international banking operations and international payment arrangements
40	<b>Gandhian Economics</b>	Students would be acquainted with the understanding about the various aspects of socio-economic principles of Gandhian ideology related to Economics and the implications of Gandhian Economics with respect to Indian Economy.
41	<b>Introduction to Public Administration</b>	Students will be able to understand functioning of Public Administrative Authorities, Concept of Democratic Governance and functioning of Parliament.
42	<b>Intellectual Property Rights</b>	Student will be able to understand the concept of Intellectual Property Rights, functioning of Patents and concepts of Copyright and Trademarks
43	<b>Cyber Laws</b>	Students will be able to demonstrate a critical understanding of the Cyber Laws with respect to Indian Information Technology Act 2008.

**SEMESTER I**

<b>English Language Skills (BFAL 1.E)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. Introducing great Entrepreneurs</li> <li>2. Developing Communication Skills</li> <li>3. Developing Grammar and Vocabulary Components</li> </ol>			

**Learning Outcome:**

Unit I - The objective of implementing great entrepreneurs was achieved by introducing 6 best entrepreneurs of the world. The biographical sketches of the entrepreneurs from the book- 'Modern Trailblazers' was very interesting and motivating for the students, especially of commerce background. The objective was to make the students aware of the qualities like enterprising attitude, hard work, integrity, creativity etc needed for a great entrepreneur. The BoS approved the text and the students too loved it.

Unit II- The objective of Developing Communication Skills was achieved by introducing the students to basic communication theory, methods of communication etc. The students appreciated the knowledge of basic skills of communication

Unit III- The objective for introducing Grammar was to enhance the skills of Language learning, which was achieved by implementing grammar concepts.

Unit IV - The objective of implementing Vocabulary was to enhance language skills of students.

<b>Unit</b>	<b>Contents</b>
I	<b>Great Entrepreneurs</b> Akio Morita, Dhirubhai Ambani, Louis Braille, Rahul Bajaj, Ratan Tata, Steve Jobs
II	<b>Communication:</b> <ul style="list-style-type: none"> <li>• Definition, importance, nature , scope</li> <li>• Elements of the Communication Process- Sender, Channel, Message, Receiver and Feedback</li> <li>• Methods of Communication- Verbal &amp; Non-Verbal</li> <li>• Types of Communication- Formal and Informal, Dyadic &amp; Group, Electronic &amp; Print</li> <li>• Directions of Communication- Vertical, Horizontal, Diagonal</li> <li>• Barriers to effective communication</li> </ul>

	<ul style="list-style-type: none"> <li>• Communication Networks</li> </ul>
III	<b>Grammar</b> <ul style="list-style-type: none"> <li>• Parts of Speech</li> <li>• Types of Sentences</li> <li>• Tenses</li> <li>• Transformation of Sentences- Interrogative-Assertive; Affirmative-Negative; Exclamatory-Assertive Question tag; Inter-change of Degree etc.</li> </ul>
IV	<b>Vocabulary</b> <ul style="list-style-type: none"> <li>• Formation of words: Primary words, compound words, primary derivatives, secondary derivatives (Pre-fixes/suffixes)</li> <li>• Formation of nouns from verbs/adjectives; adjectives from nouns/verbs</li> </ul>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. Unit I – Prescribed Text-Book - 'Modern Trailblazers' Eds- A.Dhote &amp; H.Dhote, Published by- Orient Blackswan.</li> <li>2. Unit II - Developing Communication Skills – Krishna Mohan &amp; Meera Banerji (Macmillan), R.C.Sharma &amp; Krishna Mohan</li> <li>3. Unit III -High School English Grammar &amp; Composition– Wren &amp; Martin Revised &amp; Edited by N.D.V. Prasada Rao (S.Chand)</li> <li>4. Unit IV -English Vocabulary in Use- Michael McCarthy &amp; Felicity O'Dell, English Vocabulary- N.D.V. Prasada Rao</li> <li>5. Unit IV- Macmillan Foundation English, R. K. Dwivedi, Macmillan Publisher.</li> </ol>	

### SEMESTER I

<b>Fundamentals of Accounting Standards (BFAC 1.1)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b>			
<ol style="list-style-type: none"> <li>1. To enable students to understand the concept of Accounting Standards</li> <li>2. To expose the student to International Accounting Framework</li> </ol>			

#### **Learning Outcome:**

After learning this subject, the student will be able to understand:

- i) The general knowledge of framing accounting standards, national and international accounting authorities and procedure for adoption of international financial reporting standards and working knowledge of Accounting Standards AS 1, AS 2, AS 3 and AS 4

- ii) Working knowledge of AS 5, AS 9, AS 10, AS 11.  
 iii) Working knowledge of AS 12, AS 13, AS 16, AS 17, AS 22  
 iv) Concept IFRS and Ind AS, Concept of Convergence, Process of Convergence of IFRS in India.

Unit	Contents
I	<p>A General Knowledge of the framing of the accounting standards, national and international accounting authorities, adoption of international financial reporting standards.</p> <p><b>Accounting Standards:</b></p> <p>Working knowledge of:</p> <p>AS 1: Disclosure of accounting policies</p> <p>AS 2: Valuation of Inventories</p> <p>AS 3: Cash Flow Statements</p> <p>AS 4: Contingencies and Events Occurring after the Balance Sheet Dates</p>
II	<p><b>Accounting Standards:</b></p> <p>AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies</p> <p>AS 9: Revenue Recognition</p> <p>AS 10: Property, Plant and Equipment</p> <p>AS 11: The Effects of Changes on Foreign Exchange Rates</p>
III	<p><b>Accounting Standards:</b></p> <p>AS 12: Accounting for Government Grants</p> <p>AS 13: Accounting for Investments</p> <p>AS 16: Borrowing Costs</p> <p>AS 17: Segment Reporting</p> <p>AS 22: Accounting for Taxes on Income (Deferred Taxes)</p>
IV	<p><b>Introduction to International Financial Reporting Standards (IFRS):</b></p> <p>Concept of IFRS, Need &amp; Scope of IFRS, Introduction to Ind AS, Ind AS vs IFRS, Convergence vs adoption; Process of Convergence of IFRS in India; Understand the objectives and concepts of carve outs/carve ins of implementation of IFRS.</p>



**Books Recommended:**

1. **Financial Accounting**, Paul, S. K, New Central Book Agency.
2. **Financial Accounting For Managers**, Ghosh, T. P., Taxman Allied Service.
3. **Financial Accounting**, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications.
4. **Financial Accounting**, Dr.V.K.Goyal, Excel Books Publication.
5. **Financial Accounting**, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting**,Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
7. **Accounting Standards**, D.G.Sharma, Taxmann Publications.
8. **Students Guide to Accounting Standards, Ind AS and IFR**, D. S. Rawat, Taxmann Publication.
9. **ICAI Guidance Notes on Ind AS**
10. **Guide to IFRS**, Becker Publication, UK.

**SEMESTER I****Financial Accounting - I (BFAC 1.2)**

<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
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**Objectives:**

1. To provide knowledge on the fundamental of financial accounting.
2. To expose the student to various financial transaction and its current application.

**Learning Outcome:**

After learning this subject student will be able to prepare the journal, ledger and trial balance. Students will also know about the procedure of account preparation of Joint venture and depreciation. They will also understand the procedure to rectifying the errors of cash book balance and pass book.

<b>Unit</b>	<b>Contents</b>
I	Meaning and scope of Accounting, Need, Development & Definition of accounting, Branches of accounting and Principles, Concepts and Conventions of accounting. Practical problems on preparation of Journal, Ledger and Trial Balance.
II	Joint Venture (Centralize and Decentralize Method)
III	Rectification of Errors & Bank Reconciliation
IV	Depreciation including five methods

	i) Straight line method ii) Reducing balance method iii) Annuity method iv) Depreciation fund method v) Depreciation fund insurance policy method
<b>Books Recommended:</b>	
1. <b>Financial Accounting</b> , Paul, S. K, New Central Book Agency. 2. <b>Financial Accounting For Managers</b> , Ghosh, T. P., Taxman Allied Service. 3. <b>Financial Accounting</b> , Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications. 4. <b>Financial Accounting</b> , Dr. V. K. Goyal, Excel Books Publishers. 5. <b>Financial Accounting</b> , Jain S.P., Narang K.L., Kalyani Publishers, Delhi. 6. <b>Financial Accounting</b> , Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi. 7. <b>Accounting Standards</b> , D.G.Sharma, Taxmann Publication.	

### SEMESTER I

<b>Business Economics (BFAC 1.3)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To provide the students an understanding of basic concepts of business economics</li> <li>2. By the end of the Semester, students will be able to analyze and predict consumption and production behaviour.</li> </ol>			

#### **Learning Outcome:**

Students would be able to relate the concepts and theories of economics with the real world and its practical application in business.

By the end of the Semester, students will be able to analyze and predict consumption and production behavior.

<b>Unit</b>	<b>Contents</b>
I	<b>Foundations of Business Economics</b> <ol style="list-style-type: none"> <li>1. Meaning, Nature &amp; Methodology of Economics</li> <li>2. Micro &amp; Macro Economic Analysis</li> <li>3. Central Problems of an economic system &amp; Production Possibility Curve</li> </ol>

	4. Utility & Demand Analysis
II	<b>Elasticity of Demand &amp; Demand Forecasting</b> <ol style="list-style-type: none"> <li>1. Factors affecting Elasticity of Demand</li> <li>2. Methods of Elasticity of Demand</li> <li>3. Meaning, Importance &amp; Techniques of Demand Forecasting</li> <li>4. Concept of Demand Estimation</li> </ol>
III	<b>Theory of Production, Costs &amp; Revenue</b> <ol style="list-style-type: none"> <li>1. Production Function in the Short &amp; Long Run</li> <li>2. Introduction to Various Short &amp; Long Run Costing Concepts</li> <li>3. Meaning of Market &amp; Revenue Analysis</li> </ol> Price Determination under Perfect & Imperfect Competition Market
IV	<b>Theory of Distribution</b> <ol style="list-style-type: none"> <li>1. Theories of Rent</li> <li>2. Theories of Wages</li> <li>3. Theories of Interest</li> <li>4. Theories of Profits</li> </ol>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>An Introduction to Modern Economics</b>, Hardwick, Khan &amp; Langmead, Longman London &amp; New York, 3<sup>rd</sup> Edition, 1990.</li> <li>2. <b>Advanced Economic Theory (Micro Economic Analysis)</b>, H.L. Ahuja, S. Chand &amp; Co Ltd, 11<sup>th</sup> Edition, 2004.</li> <li>3. <b>Modern Economics</b>, H.L. Ahuja, S. Chand &amp; Co Ltd, 11<sup>th</sup> Edition, 2004.</li> <li>4. <b>Micro Economics</b>, P.N.Chopra, Kalyani Publishers, 6<sup>th</sup> Edition, 1996.</li> <li>5. <b>Micro Economics</b>, D.D.Chaturvedi, Galgotia Publishing Company, 1999.</li> <li>6. <b>Principles of Economics</b>, D.M. Mithani, Himalaya Publishing House, 10<sup>th</sup> Edition, 1999.</li> <li>7. <b>Modern Economic Theory</b>, K.K. Dewett, S.Chand &amp; Co Ltd, 22<sup>nd</sup> Revised Edition, 2005.</li> <li>8. <b>Advance Micro Economic Theory</b>, M.Maria John Kennedy, Himalaya Publishing House, 1<sup>st</sup> Edition, 1997.</li> <li>9. <b>Micro Economic Theory</b>, M.L.Jhingan, Vrinda Publishing Pvt Ltd, 5<sup>th</sup> Revised Edition, 1999.</li> <li>10. <b>Business Economics</b>, Rashi Arora, Sheth Publishers Pvt Ltd, 6<sup>th</sup> Edition, 2010.</li> </ol>	

**SEMESTER I**

<b>Principles of Business Management (BFAC 1.4)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objective:</b> To acquaint the student with the basic concepts of management and use of management principles in the organization. To impart knowledge, so as to use the principles of management in all walks of life i.e. social and professionals. Also to acquaint them of recent trends in management.			

<b>Learning Outcome:</b> Students will be able to understand the concepts related to Business and Demonstrate the roles, skills and functions of management.
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<b>Unit</b>	<b>Contents</b>
I	Meaning and definition of Management and Administration, Nature and scope of management - Science or Art, Profession, Management Process, Role of Manager, Levels of Management, Historical perspective; Classical Theories; Modern Theories; Management Thinkers- F. W. Taylor, H. Fayol, Maslow, Elton Mayo.
II	Management skills, levels of management, importance of management in the Indian context, Different aspects of management: Production, Marketing, Human Resource, Finance & Strategic management.
III	Planning; meaning, characteristics, process. Organizing; concept, importance, types of organization- Line, Line & Staff, Functional Organisation, Formal & Informal Organisation. Staffing; Recruitment & Selection, Direction; meaning, importance, techniques, Delegation of Authority, & Decentralisation of Authority
IV	Coordination; meaning, importance, methods of achieving effective Co-ordination. Communication: meaning, importance, media, types. Control: meaning, need, techniques, essentials of a good control system.

**Books Recommended:**

1. **"Essentials of Management"**, Harold Kooritz & Heinz Weihrich Tata McGraw-Hill, 1998.
2. **"Essentials of Management"**, Joseph L Massie, Prentice Hall of India, (Pearson) Fourth Edition, 2003.
3. **"Principles of Management"**, Tripathy PC And Reddy PN, Tata McGraw-Hill, 1999.

4. **“Personnel and Human Resources Management”**, Decenzo David, Robbin Stephen A, Prentice Hall of India, 1996.
5. **“Management”**, JAF Stomer, Freeman R. E and Daniel R Gilbert, Pearson Education, Sixth Edition, 2004.
6. **“Engineering Management”**, Fraidoon Mazda, Addison Wesley, 2000.

### SEMESTER I

<b>Business Mathematics and Statistics (BFASFC 1.0)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Foundation</i>
<b>Objective:</b> The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.			

#### **Learning Outcome:**

1. To get detailed understanding of various aspects of data collection and tabulation.
2. To understand and learn application of measures of central tendency.
3. To get acquainted with the practical application of index number and index number
4. To understand practical applications of business mathematics

<b>Unit</b>	<b>Contents</b>
I	<p><b>Statistics: An Overview:</b> Definition &amp; function of statistics; Statistical Techniques commonly used in business activities; Law of statistics; limitations of statistics.</p> <p><b>Collection and Presentation of Statistical Data:</b> Primary and Secondary Data; Classification and tabulation of data; Frequency Distribution of Data; Diagrams and Graphs.</p>
II	<p><b>Measures of Central Tendency:</b> Mean, Median, Mode, Standard Deviation, Quartiles, Deciles, Quartile Deviation, Dispersion and Skewness.</p>
III	<p><b>Mathematics of Finance:</b> Simple Interest, Compound Interest, Present Value &amp; Future Value of an Annuity.</p> <p><b>Probability:</b> Sample Spaces, Events and Probability, Set Theory: Union, Intersection and Complement of Events, Conditional Probability, Intersection and Expected Value, Random variable,</p>

	Probability distribution and Expectation.
IV	<b>Index Numbers and Time Series Analysis:</b> Familiarization with the concepts relating too Index Numbers and Time Series (Simple Numerical Problems)
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Fundamentals of Statistics:</b> D. V. Elhance&amp;VeenaElhance, Kitab Mahal Publications.</li> <li>2. <b>Statistics,</b> V. K. Kapoor, Chand &amp; Sons.</li> <li>3. <b>Statistics,</b> B. New Gupta, Sahitya Bhavan Agra.</li> <li>4. <b>Statistics Methods,</b> S.P. Gupta, S. Chand &amp; Sons.</li> <li>5. <b>Fundamental of Statistics,</b> S. C. Gupta– Himalaya Publishing House.</li> <li>6. <b>Business Mathematics&amp;Statistics,</b> NEWK Nag &amp; S.C. Chanda– Kalyani Publishers.</li> <li>7. <b>Problem in Statistics,</b> Y.R. Mahajan, Pimplapure Publisher Nagpur.</li> </ol>	

## SEMESTER II

<b>English Language Skills (BFAL 2.E)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b>			
<ol style="list-style-type: none"> <li>1. Introducing great Economic Thinkers</li> <li>2. Developing knowledge of business communication</li> <li>3. Developing Grammar and Vocabulary Components</li> </ol>			

### **Learning Outcome:**

- The objective of implementing great Economic Thinkers was achieved by introducing 6 outstanding economic thinkers of the world. The economic principles propagated by the great thinkers taken from the book- 'The Great Economic Thinkers' was very interesting and motivating for the students as they learnt the valuable economic theories which are relevant today.
- The objective of Developing Business Correspondence Skills was achieved by introducing the students to different types of Business letters and Inter-office correspondence. The students appreciated the knowledge of basic skills of formal letter writing.
- Unit III- The objective for introducing Grammar was to enhance the skills of Language learning, which was achieved by implementing grammar concepts.

- Unit IV – The objective of implementing Vocabulary was to enhance language skills of students.

Unit	Contents
I	<p><b>Great Economic Thinkers</b></p> <p>Adam Smith, David Ricardo, John Stuart Mill, Karl Marx, John Keynes, Amartya Sen (6)</p> <p><b>(Only Selected portion of Marked Text of each Economic Thinker from the book 'The Great Economic Thinkers' by Jonathon Conlin is prescribed for study)</b></p>
II	<p><b>Business Correspondence:</b></p> <ul style="list-style-type: none"> <li>• Application for Job</li> <li>• Preparing Bio-data</li> <li>• Letter of enquiry/Reply to enquiry</li> <li>• Order letter/Reply to Order letter</li> <li>• Complaint (Claims) Letter</li> <li>• Internal Communication (Memorandum, Office Order, Office Circular, Office Note, Correspondence with Branch Offices)</li> </ul>
III	<p><b>Grammar</b></p> <ul style="list-style-type: none"> <li>• Active/Passive voice</li> <li>• Direct/Indirect Narration</li> </ul>
IV	<p><b>Vocabulary</b></p> <ul style="list-style-type: none"> <li>• Synonyms, Antonyms, homonyms (Homographs/homophones), look-alikes, one word substitution etc.</li> <li>• Idioms and phrases</li> </ul>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. Unit I - Reference book- 'The Great Economic Thinkers' - Edited by Jonathon Conlin.</li> <li>2. Unit II –Reference books : Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) &amp; V.K.Jain &amp; Omprakash Biyani (S. Chand)</li> <li>3. Unit II - Business Correspondence and Report Writing – R.C. Sharma &amp; Krishna Mohan (Tata McGraw-Hill)</li> <li>4. Unit II - Developing Communication Skills – R.C.Sharma, Krishna Mohan &amp; Krishna Mohan, Meera Banerji (Macmillan)</li> <li>5. Unit III- High School English Grammar &amp; Composition– Wren &amp; Martin Revised &amp; Edited by N.D.V. Prasada Rao (S.Chand)</li> <li>6. Unit IV - English Vocabulary in Use- N.D.V.Prasad Rao, Objective English by Pearson,</li> </ol>	

Michael McCarthy & Felicity O'Dell, Macmillan Foundation English, (Macmillan)

## SEMESTER II

<b>Financial Accounting II (BFAC 2.1)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b> To give the knowledge about the preparation of various accounts and their practical utilization			

### Learning Outcome:

1. To understand the process of preparation of Single entry system
2. To understand the practical aspects of accounting for non-profit organization
3. To get in-depth understanding of accounting for partnership firm
4. To understand the practical aspects of consignment accounts

<b>Unit</b>	<b>Contents</b>
I	Single Entry System including Conversion
II	Accounts of Non-profit organization and Accounts of Professionals: Meaning of Non-profit organization, Preparation of Receipts & Payment Account, Income & Expenditure Accounts & Balance Sheet.
III	<b>Consignment Account</b> including valuation of closing stock and removal of loadings
IV	Accounts of Partnership Firm – Admission of Partner, Retirement of Partner, Death of Partner, Piecemeal Distribution  Final Accounts of Partnership Firm

### Books Recommended:

1. **Financial Accounting**, Paul, S. K, New Central Book Agency.
2. **Financial Accounting for Managers**, Ghosh, T. P. Taxman Allied Service.
3. **Financial Accounting**, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications.
4. **Financial Accounting**, Dr.V.K.Goyal, Excel Books Publications.
5. **Financial Accounting**, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting**, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi.
7. **Accounting Standards**, D.G.Sharma, Taxmann Publications.



**SEMESTER II**

<b>Business Environment (BFAC 2.2)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b>			
1) To enable students to understand the impact of environment on the business. 2) To give orientation about different forms of organizations, functions in organizations, business strategies and environment, along with an exposure to elements of external business environment.			

<b>Learning Outcome:</b>
i) To make the students aware of the business and business environment and develop the skills for analysis of business environment ii) To acquire knowledge about the types of business organizations iii) To familiarize them with the global economic environment and create an awareness about various international trade institutions (UNO, IMF, World Bank) iv) To know about the purpose of regulation & regulatory role of the Government v) To develop conceptual understanding about LPG and the role of WTO vi) To acquaint the students with the concept of corporate social responsibility and its emerging importance in Indian context

<b>Unit</b>	<b>Contents</b>
I	1. <b>Business Environment:</b> An Introduction-Introduction, Concept of Business, Levels of the Business Environment, Understanding the Environment 2. <b>Economic Environment:</b> Introduction, Economic Environment of Business, The Global Economic Environment, Economic Policies, Business and Economic Policies 3. <b>Socio Cultural Environment:</b> Introduction, Business and Society, Business and Culture, Indian Business Culture, Culture and Organizational Behavior 4. <b>Political Environment:</b> 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
II	1. <b>Economic Systems:</b> Introduction, Capitalist Economy, Socialist Economy, Mixed Economy 2. <b>Financial Environment:</b> 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

	<p>3. <b>Legal Environment:</b> Introduction, Legal Environment, Laws Impacting Industry in India, Intellectual Property Rights, Major Regulations Pertaining to Business</p> <p>4. <b>Economic Role of Government:</b> 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</p>
III	<p>1. <b>New Economic Policy:</b> 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</p> <p>2. <b>Privatization:</b> Introduction, Meaning of Privatization, Objectives of Disinvestment, Privatization / Disinvestment in India, Problems with Privatization</p> <p>3. <b>Globalization:</b> Introduction, Meaning of Globalization, Future of Globalization, Organisations to facilitate globalization</p> <p>4. <b>India, WTO and Trading Blocs:</b> Introduction, Levels of Economic Integration/Trading Blocs, Effects of Economic Integration, Major Regional Trading Blocs, Commodity Agreement, World Trade Organization, WTO and India</p>
IV	<p>1. <b>Corporate Social Responsibility:</b> 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</p> <p>2. <b>Public, Private, Joint and Cooperative Sectors:</b> Introduction, Public sectors, Organization of public sector enterprises, Private Sector, Joint sectors, Formation of Joint sector enterprise, Cooperative sectors</p> <p>3. <b>Indian Economy: Introduction:</b> India as a Developing Economy, India as an Emerging Economy, India as a Mixed Economy</p>

**Books Recommended:**

1. **The International Business Environment**, Morrison J, Palgrave.
2. **Business Environment**, Francis Cherunilam, Himalaya Publishing House, New Delhi.
3. **Essentials of Business Environment** Aswathappa, Himalaya Publishing House, New Delhi.
4. **Indian Economy**, Mishra and Puri, Himalaya Publishing House, New Delhi.
5. **Business Environment**, Raj Aggarwal Excel Books, Delhi.
6. **Strategic Planning for Corporate**, Ramaswamy V McMillan.
7. **Economic Environment of Business**, M. Adhikary, Sultan Chand & Sons.

**SEMESTER II**

<b>Monetary Economics (BFAC 2.3)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. The core objective is to provide students with an understanding of financial institutions and services and how changes in money supply can lead to economic fluctuations in a dynamic economic system.</li> <li>2. By the end of the Semester students will be able to comprehend the significance and working of financial institutions.</li> </ol>			

**Learning Outcome:**

Students would be acquainted with an understanding of the significance and role of RBI and Commercial Banks in the development of economy.

By the end of the Semester students will be able to know how changes in money supply can lead to economic fluctuations in a dynamic economic system.

Students would be able to understand the policies and measures undertaken by the RBI for the regulation of money & in turn controlling the money induced economic issues/irregularities in the economy.

<b>Unit</b>	<b>Contents</b>
I	<b>Commercial Banks</b> <ol style="list-style-type: none"> <li>1. Meaning &amp; Importance of Commercial Banks</li> <li>2. Functions of Commercial Banks</li> <li>3. Credit Creation by Commercial Banks</li> </ol> New Technologies in Banking. Debit & Credit Cards, Electronic Banking, ATM, EFT
II	<b>Central Bank (Reserve Bank of India)</b> <ol style="list-style-type: none"> <li>1. History, Meaning &amp; Functions of Central Bank</li> <li>2. Role of Central Bank in a Developing Economy</li> <li>3. Instruments of Monetary Policy</li> <li>4. Credit Control by Central Bank</li> </ol>
III	<b>Various Banking Institutions</b> <ol style="list-style-type: none"> <li>1. Cooperative Banks &amp; Services</li> <li>2. Development Banks</li> <li>3. IMF &amp; IBRD</li> <li>4. India and International Financial Institutions</li> </ol>

IV	<b>Banking Services</b> <ol style="list-style-type: none"> <li>1. Towards Private Individuals</li> <li>2. Towards Corporate Entities</li> <li>3. Towards Government</li> <li>4. Towards Foreign Trade and Commerce</li> </ol>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Financial Institutions and Markets</b>, Agrawal &amp; Gupta, Kalyani Publishers, 2015.</li> <li>2. <b>Money, Banking, Trade &amp; Public Finance</b>, M.V.Vaish, New Age International Pvt.Ltd,1996.</li> <li>3. <b>Modern Banking</b>, Vaish, M.C., Oxford &amp; IBH Publishing Co., New Delhi.</li> <li>4. <b>Money, Banking and International Trade</b>, K.P.M. Sundaram, Sultan Chand, New Delhi.</li> <li>5. <b>Money and Financial System</b>, P.K. Deshmukh, Phadke Prakashan.</li> <li>6. <b>Modern Banking</b>, Sayers Oxford, Clarendon Press.</li> </ol>	

## SEMESTER II

<b>Indian Financial System (BFAC 2.4)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objective:</b> To enable and equip the students with the understanding of Indian Financial System.			

### Learning Outcome:

After learning this subject, the students will be able to understand:

- i) The concept of money markets, capital markets and various instruments of money and capital markets.
- ii) The instruments of global capital markets, financial markets.
- iii) The meaning and working of derivative market in India.

Unit	Contents
I	<p><b>Components of formal financial system-</b> Structure &amp; Functions of Financial system, Nature and role of financial institutions and financial markets, financial system and economic growth.</p> <p><b>Money Markets</b> - Overview of money markets, functions &amp; operations, instruments, Treasury Bills and types, Commercial papers, Commercial bills, Call money market, Money market intermediaries, Money markets and monetary policies in India.</p> <p><b>MONEY MARKET AND CAPITAL MARKET</b></p>

	Money Market: Structure of Indian Money Market, Recent Development in Indian Money Market, Capital Market: Structure of the Indian Capital Market – Recent Developments in the Indian Capital Market - Interlink between Money Market and Capital Market - Overview of Debt Market in India
II	<b>Global Capital Markets</b> –Impact of globalization on capital markets – Global (International Bond Market) – Global Equity Markets: ADR, GDR, Obstacles to international investments
III	<b>Financial Instruments:</b> Traditional Instruments: Equities, Debentures and Bonds Hybrid Instruments: Different types of bonds such as Floating Rate Bonds, Zero Coupon Bonds, Deep Discount Bonds, Inverse Float Bonds
IV	<b>The Derivative Market in India:</b> Meaning of Derivatives; Participants in the Derivatives Markets – Hedgers, Arbitrators and Speculators; Significant of Derivative Market; Types of Financial Derivatives – Forwards, Futures, Options and Swaps; Pricing of Derivatives – Pricing of Futures and Pricing of Options; Derivatives Trading in India
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1) <b>The Indian Financial System</b>, Pathak Bharati, Markets, Institutions, and Services, (2<sup>nd</sup> Edition), Pearson Education, New Delhi, 2008.</li> <li>2) <b>Financial Institutions and Markets, Growth and Innovation</b>, Bhole L. M., Tata McGraw-Hill, New Delhi, 2008.</li> <li>3) <b>Financial Economics</b>, Bodie, Z. et. el. Pearson Education, New Delhi, (2009).</li> <li>4) <b>Introduction to Futures and Options Market</b>, Hull John, Prentice Hall of India, Delhi. (2002).</li> <li>5) <b>Financial Services</b>, Khan, M.Y., Tata McGraw Hill, New Delhi. (2007).</li> <li>6) <b>Management of Banking and Financial Services</b>, Paul, J. and P. Suresh, Pearson Education, Delhi. (2008).</li> <li>7) <b>Reserve Bank of India (various issues) Report on Currency and Finance</b>, RBI, Mumbai.</li> <li>8) <b>Reserve Bank of India (1997) Occasional Papers</b>, Vol. 18, Nos. 2 &amp; 3, RBI, Mumbai.</li> <li>9) <b>Derivatives: An Introduction</b>, Strong, R. A., Thomson Asia Pte. Ltd, Bangalore. (2002)</li> <li>10) <b>Futures and Options – Equities and Commodities</b>, Sridhar, A. N. Shroff Publishers, Mumbai, 2006.</li> </ol>	

**SEMESTER II**

<b>Business Ethics and Corporate Culture (BFASFC 2.0)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Foundation</i>
<b>Objective:</b> The objectives of this subject is <ol style="list-style-type: none"> <li>i. To have an understanding of ethical issues in business.</li> <li>ii. To inculcate the understanding about the healthy corporate culture in the organization</li> </ol>			

<b>Learning Outcome:</b> <ol style="list-style-type: none"> <li>i) To familiarize them with the ethics in business and their importance</li> <li>ii) To develop an understanding of ethical issues in business</li> <li>iii) To develop in the student acceptable attitudes and viewpoints with respect to business ethics and social responsibility</li> <li>iv) Student will be able to apply theoretical knowledge in practical situation while dealing with ethical issues &amp; interpersonal conflicts</li> <li>v) To develop an understanding about CSR &amp; CG along with their dimensions</li> </ol>
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<b>Unit</b>	<b>Contents</b>
I	<b>Introduction to Business Ethics</b> The nature, purpose of ethics and morals for organizational interests; ethics and conflicts of interests; ethical and social implications of business policies and decisions; corporate social responsibility; ethical issues in corporate governance.  <b>Environment Issues</b> Protecting the Natural Environment – prevention of pollution and depletion of natural resources; conservation of natural resources.
II	<b>Ethics in Workplace</b> Individual in the organisation, discrimination, harassment, gender equality.  <b>Ethics in Marketing and Consumer Protection</b> Healthy competition and protecting consumer's interest.  <b>Ethics in Accounting and Finance</b> Importance, issues and common problems.
III	<b>Corporate Culture:</b> Meaning, Nature, Objectives of Corporate Culture, Importance of Corporate

	Culture, Factors affecting Corporate Culture, Role of Corporate Culture in development of Organisation, Factors affecting Corporate Culture.
IV	Management of interpersonal issues in the organization: Types of attitude, Types of egos.
<b>Books Recommended:</b>	
1) <b>Business Ethics and Corporate Social Responsibility</b> , Dr. S. S. Khanka – S. Chand Publication. 2) <b>Being Ethical: Ethics as foundation of the Business</b> , IIM Ahmedabad Business Books. 3) <b>Ethics and Corporate Governance</b> , B. N. Ghosh, TATA McGraw Hill Publications.	

### SEMESTER III

<b>Cost Accounting (BFAC 3.1)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objective:</b> this course exposes the students to the basic concepts and the tools used in cost accounting.			

#### **Learning Outcome:**

1. To understand the concept and practical application of cost sheet and tender sheet
2. To understand the procedure of reconcile the profit as per cost and financial books
3. To understand the basic concept and profit recognition in contract costing
4. To get the detailed understanding of process costing including the concept of loss and by-product

<b>Unit</b>	<b>Contents</b>
I	Theory:- Meaning, Nature, Scope, Advantages & Disadvantages of Cost Accounting, Elements of Cost, Concept of Overheads, Direct & Indirect Overheads, Segregation of Indirect Overheads, Cost sheet, preparation of cost sheet and Tender Sheet.
II	Process Costing, Batch costing,
III	Contract Costing, Operating Costing
IV	Standard Costing, Marginal Costing
<b>Books Recommended:</b>	

1. **Cost Accounting**, Dr. V.S. P. Rao, Vrinda Publication Pvt. Ltd., Delhi, 2000.
2. **Cost Accounting**, Dr. M.P. Gupta, Mansarovar Publication, Kanpur, 2016.
3. **Cost Accounting**, Dr. R. N. Khandelwal, SBPD Publication, Agra, 2015
4. **Cost Accounting**, Prof. S.N. Patil, Vishwa Publication, Nagpur, 2001.

### SEMESTER III

<b>Company Law &amp; Secretarial Practice (BFAC 3.2)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objective:</b> To provide basic knowledge about the provisions of the Companies Act, 2013			

#### Learning Outcome:

- i) The formation and incorporation of Company in India.
- ii) The framework of Memorandum of Association and Article of Association and Prospectus.
- iii) The concept of Share Capital and Shareholders, Members and Role of a Managing Director.
- vi) Understand the conduct of Company Meetings

Unit	Contents
I	<p><b>Corporate Personality:</b> Meaning of a company, characteristics of a company, Kinds of company, lifting the corporate veil.</p> <p><b>Formation &amp; Incorporation of company:</b> Stages in formation of a company, Certificate of Incorporation, certificate to commence business, Pre- incorporation contracts, provisional contracts</p>
II	<p><b>Memorandum of Association and Articles of Association:</b> Meaning of Memorandum of Association, Contents of Memorandum of Association, Alteration in Memorandum of Association, Importance of Memorandum of Association</p> <p><b>Meaning and Definition of Articles of Association, Contents of Articles of Association:</b> Doctrine of Indoor management, Doctrine of constructive notice, Doctrine of ultra vires, Procedure for Alteration of Articles of Association, Model Sets of Article of Association. (Table 'F' as per Companies Act, 2013)</p> <p><b>Prospectus:</b> Definition of Prospectus, Statutory requirement of prospectus, Contents of prospectus, Types of Prospectus- Abridged prospectus, Shelf prospectus, Deemed Prospectus, Statement in Lieu of Prospectus, Misrepresentation in Prospectus, Consequences of</p>



	<p>Misrepresentation</p> <p><b>Share Capital:</b> Classification of share Capital, Meaning of Shares, Kinds of Shares, Issue of Shares.</p>
III	<p><b>Shareholders and Members:</b> Meaning of shareholder/ Member, Procedure to become a member, kinds of members.</p> <p><b>Directors:</b> Meaning of Directors, D.I.N, Minimum directors required in a company, Types of directors, Appointment of Directors, Duties of Directors</p> <p><b>Managing Directors:</b> Meaning of Managing Directors, Qualifications of Managing Directors, Appointment of Managing Directors, Remuneration of Managing Directors</p>
IV	<p><b>Secretary: Meaning,</b> Definition of secretary, kinds of secretary, qualities of secretary, Appointment of secretary</p> <p><b>Role of Secretary:</b> As trustee, As an employee, As an administrative officer, Skill required</p> <p><b>Correspondence:</b> Official correspondence with Directors, members, outsiders, SEBI, Stock Exchanges, Government, Ministry of Corporate Affairs</p> <p><b>Report Writing and Compliances:</b> letter writing, notice of meeting, preparing agenda, preparing and finalizing minutes of meeting, to look into compliances of all documents.</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Company Law &amp; Secretarial Practice</b>, Kapoor, N.D., Sultan Chand &amp; Sons, New Delhi.</li> <li>2. <b>Indian Company Law</b>, Singh Avtar, Eastern Book Company, Lucknow.</li> <li>3. <b>Company Law and Secretarial Practice</b>, Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur.</li> <li>4. <b>Corporate &amp; Allied Laws</b>, Munish Bhandari, Best Word Publication.</li> <li>5. <b>Analysis of Companies Act, 2013 CCH</b></li> </ol>	

### SEMESTER III

<b>Financial Accounting III (BFAC 3.3)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b> To give knowledge about preparation of various accounts and their practical utilization.			

**Learning Outcome:**

Students will be able to understand the accounting for Hire purchase and Installment system and departmental stores. Students will also be able to understand the procedure for calculation of fire insurance claim and procedure for preparation of final accounts of cooperative society

Unit	Contents
I	Hire Purchase and Installment System (including Debtor and Stock Method)
II	Departmental Accounts
III	Fire Insurance (including loss on profit policy)
IV	Final Accounts of Co-operative Society

**Books Recommended:**

1. **Financial Accounting**, Paul, S. K, New Central Book Agency.
2. **Financial Accounting for Managers**, Ghosh, T. P. Taxman Allied Service.
3. **Financial Accounting**, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications.
4. **Financial Accounting**, Dr.V.K.Goyal, Excel Books Publications.
5. **Financial Accounting**, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting**, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
7. **Accounting Standards**, D.G.Sharma, Taxmann Publications

**SEMESTER III****Human Resource Management (BFAC 3.4)**

<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
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**Objective:**

Students will learn the basic concepts and frameworks of human resource management (HRM), and understand the role that HRM has to play in effective business administration. This syllabus will also improve students' ability to think about how HRM should be used as a tool to execute strategies.

**Learning Outcome:**

Students would be able to build understanding about the Aspects of managing Human Resources in an organisation.

Unit	Contents
I	<b>Introduction:</b> Concept, Nature, Scope, Objective, Scope and Importance of HRM, role of personnel Manager, evaluation of the concept of HRM in India.
II	<p><b>Human Resource Planning:</b> Introduction, process of HRP; recruitment - definition, sources &amp; process; orientation; Selection- selection process, new tools &amp; methods of selection, interview, test &amp; assessment of effectiveness of selecting tools; induction and placement.</p> <p><b>Training &amp; Development –</b> Meaning, definition, importance, needs, types of training , evaluation &amp; effectiveness of training, task analysis, man analysis, organizational analysis, responsibility of training areas identified by trainers.</p>
III	<p><b>Employment Remuneration and Compensation:</b> Introduction, nature &amp; purpose of wage determinations process, incentive plans &amp; profit sharing exit policy – VRS, resignation, termination.</p> <p><b>Job Evaluation and Design:</b> concept, objectives, limitations, importance; methods and procedures. Competency approach to Job evaluation, Job design, job specification &amp; role analysis, factors affecting Job design, Techniques of Job Design. Cases &amp; exercise in understanding Job analysis.</p> <p><b>Personal Records, Audit and Research:</b> introduction, purpose and fundamental principles of record keeping.</p>
IV	<b>Performance Appraisal and Merit Rating:</b> Nature, objective, limitation- various methods- modern & traditional, multiple person evaluation methods, performance test & field review techniques, appraisal, praise, recognition, rewards and incentives, promotion. HR record , MIS, HR report, HR formats, personal files, attendance, leave, medical records, absenteeism, Merit rating- concepts, methods, difference between job evaluation and merit rating.
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>A Text book of Human Resource Management</b>, C. B. Mamoria &amp; S. V. Gankar. Himalaya Publishing House</li> <li>2. <b>Personnel and human Resource management - Text &amp; cases</b>, P Subba Rao, Himalaya Publishing House</li> <li>3. <b>Human resource Management</b>, P. Jyothi, Oxford University Press.</li> <li>4. <b>Human Resource Management</b>, Ninth Edition, R.WayneMondy, Robert M, Noe, Pearson Education .</li> <li>5. <b>Human Resource and Personnel Management – Text and cases</b>, K. Aswathappa,</li> </ol>	

Publication.
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### SEMESTER III

<b>Marketing Management (BFAC 3.5)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objective:-</b> The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.			

#### **Learning Outcome:**

Students will be able to demonstrate effective understanding of relevant functional areas of marketing management and its application.

Unit	Contents
I	<b>Nature and Scope of Marketing:</b> Different philosophies of marketing, various demand states and marketing tasks, The Marketing Environment and Environment Scanning.
II	<b>Marketing Information System and Marketing Research:</b> Understanding consumer and industrial markets, Market segmentation, Targeting and positioning.
III	<b>Product Decisions:</b> Product mix, product life cycle, new product development, branding and packaging, decisions, Pricing methods and strategies.
IV	<b>Promotion Decisions:</b> Promotion mix, advertising, sales promotion, public relation personal selling; New issues in marketing – Globalization, Consumerism, Green marketing.

#### **Books Recommended:**

- 1 **Planning, Implementation and Control**, Marketing Management, V. S. Rama swamy and S. Namakumari- McMillan.
- 2 **Marketing Management**, P. Kotler, Prentice Hall Inc.
- 3 **Marketing Management**, RajanSaxena, Tata McGraw-Hill.
- 4 **Introduction to Marketing Management**, Adrian Palmer – Oxford University Press.
- 5 **Basic Marketing**, William D Perreault R, Tata McGraw-Hill, 15th edition.

**SEMESTER III**

<b>Computer Application in Business (BFASFC 3.0)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Foundation</i>
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To enable students to understand advanced functions of basics of MS-office.</li> <li>2. To acquaint students to the procedures of computerized accounting in Tally software.</li> <li>3. To acquaint students with practical understanding the e-compliances under various Acts.</li> </ol>			

**Learning Outcome:**

- v) The use of MS Word, MS Power point and MS Excel Softwares in business.
- vi) The computerized accounting with the Tally accounting software
- vii) E-filing procedures of Direct Taxes
- iv) E-compliances of Indirect Taxes

<b>Unit</b>	<b>Contents</b>
I	<p><b>Introduction to MS-Word:</b> Creation, deletion of document, saving a document, Use of Mail Merge, Indent setting, use of templates, Report writing in MS-Word using templates.</p> <p><b>Introduction to MS-Power Point:</b> Creation of power point presentation, use of animations, use of transitions, using templates, creation of power point show.</p> <p><b>Introduction to MS-Excel:</b> Basics of MS-Excel, Basic formulas, Data filter, Use of H-Lookup and V-Lookup functions, Pivot Tables, Use of Macros, Using Excel Statistical Tool pack, Goal Seek, What-if analysis etc.</p>
II	<p><b>Accounting in Tally:</b> Introduction to Tally, Creation of Company, Types of Vouchers, Bank Reconciliation, Financial Statements – Profit and Loss Statement, Balance Sheet.</p> <p><b>Company related E-filing:</b> MCA-21 Portal, Online application for Director’s Identification Number (DIN), Use of Digital Signature, Understanding various e-forms on MCA-21 Portal.</p>

III	<p><b>E-filing under Direct Taxes</b></p> <p><b>Income Tax Act:</b>          Online Application for Permanent Account Number (PAN), Online registration of Assessee on Income Tax Department portal, understanding various forms of Income Tax Returns, Filing of Income Tax Returns, understanding of various forms of TDS &amp; TCS returns, Filing of TDS and TCS returns.</p>
IV	<p><b>E-compliances of Indirect Taxes</b></p> <p><b>GST:</b>          Registration, Introduction to Tariffs Act, Important Concepts – GST Network, GST Council, E-compliances under GST, E-filing of GSTR – 1, GSTR – 2, GSTR – 3, GSTR – 3B etc. and their applicability.</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Accounting with Tally</b>, K.K. Nadhani, BPB Publication.</li> <li>2. <b>Tally Tutorial</b>, K.K. Nadhani and A.K. Nadhani, BPB Publication.</li> <li>3. <b>Advances Accounts Vol-I:</b> M.C. Shukla, T.S.Grewal and S. G. Gupta, S.Chand&amp; Company, Delhi.</li> <li>4. <b>Accounting Principles</b>, Anthony R.N. and J.S. Richard, Irwin Inc.</li> <li>5. <b>Advanced Accountancy</b>, P.C. Tulsian, Tata McGraw HILL Publication.</li> <li>6. <b>Tally</b>, S.B. Kishor (Dasganu).</li> <li>7. <b>Fundamentals of Computers</b>, ITL Education Solutions Ltd. (Pearson).</li> <li>8. <b>Microsoft Office -2000/2007-</b> Gini Courter, Annelte Marquis BPB.</li> <li>9. <b>IT Today (Encyclopedia)</b>, S.Jaiswal.</li> <li>10. <b>A First Course in Computers</b>, Sanjay Saxena.</li> <li>11. <b>First Text Book on Information Technology</b>, Srikant Patnaik.</li> </ol>	

#### SEMESTER IV

<b>Management Accounting (BFAC 4.1)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<p><b>Objectives:</b> The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.</p>			

#### **Learning Outcome:**

1. To understand practical aspects of preparation of cash budget
2. To get acquainted with practical aspects of ratio analysis

3. To be coherent with the concepts and practical aspects of fund flow statement
4. To understand the concepts of marginal costing and application of the same in short term managerial decisions

Unit	Contents
I	<p><b>INTRODUCTION:</b></p> <p>Management Accounting – Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting- Financial Accounting, Cost Accounting and Management Accounting- – Tools and Techniques of Management Accounting- Advantages and Limitations of Management Accounting –Installation of Management Accounting System- Management Accountant: functions and duties – Essential qualities.</p> <p>Preparation of Reconciliation Statement of Profit.</p>
II	<p><b>FINANCIAL STATEMENT ANALYSYS</b></p> <p>Introduction-objectives of analysis of financial statement; tools of financial statement analysis; Multi –step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.</p> <p><b>RATIO ANALYSIS</b></p> <p>Ratio Analysis-Meaning and rationale, advantages and limitations. Types of Ratios Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.</p>
III	<p><b>FUND FLOW AND CASH FLOW STATEMENT</b></p> <p><b>A. Meaning of Fund flow statement</b> -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement.</p> <p><b>B. Meaning of Cash flow statement-</b> Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash Flow Analysis. Limitations of Cash Flow Analysis.</p>
IV	<p><b>WORKING CAPITAL MANAGEMENT</b></p> <p>Concept and definition of working capital – Determination of Working capital – Assessment of Working Capital needs –Study of components of working capital, such as cash management, accounts receivable management and inventory management.</p> <p><b>RESPONSIBILITY ACCOUNTING</b></p> <p>Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. Types of Responsibility Centers: Cost/Expense Centers, Profit Centers, Investment Centers.</p>

**Books Recommended:**

1. **Management Accounting**, R. N. Anthony, G. A. Walsh
2. **Management Accounting**, M. Y. Khan. K. P. Jain, TATA Mc-Graw Hill Publications
3. **Management Accounting (Vikas)**, I. M. Pandey
4. **Principles of Management Accounting**, S. N. Maheshwari, Sultan. Chand & sons Publishers.
5. **Financial Management**, Ravi M. Kishore, Taxmann Publication, New Delhi
6. **Accounting for Management Planning and Control**, Richard M. Lynch and Robert Williamson
7. **Advanced Management Accounting**, Ravi Kishor, Taxmann Publications

**SEMESTER IV****Business Laws (BFAC 4.2)**

<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
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**Objective:** To provide a brief idea of Indian Business Laws

**Learning Outcome:**

- i) Demonstrate an understanding of Legal Environment of Business in Indian scenario.
- ii) Apply basic legal knowledge to business transactions.
- iii) Communicate effectively using standard business and legal terminology.

<b>Unit</b>	<b>Contents</b>
I	<p>Contract of Indemnity - Definition, Rights of indemnity holder</p> <p>Contract of Guarantee – Definition, Difference between contract of indemnity and Guarantee, Rights of surety, Extent of Surety’s liability</p> <p>Contract of Bailment – Definition, Kinds, Duties of Bailer and Bailee, Rights of Finder of goods as Bailee, Liability towards true owner</p> <p>Contract of pledge – Definition, Comparison with Bailment, Rights and duties of Pawnor and Pawnee</p> <p>Agency – Definition, Creation of Agency, Kinds of Agents, Rights and Duties of Agent, Extent of Agents authority, Termination of Agency</p>
II	<p>INTELLECTUAL PROPERTY LAW</p> <p>Copyright- meaning of copyright, infringement of copyright;</p> <p>Trademark Act 1999- Definition of trade mark; Doctrine of deceptive</p>



	<p>similarity; infringement of trademark; Remedies in case of infringement</p> <p>Patents Act- Definition, patentable inventions; Procedure for obtaining patent; opposition to grant of patents; infringement of patents; Offences under the Patent Act; penalties</p>
III	<p>INFORMATION TECHNOLOGY ACT, 2000</p> <p>Scope of the Act; Meaning of Digital Signature, Digital Signature Certificate E-Governance-Advantages of e-governance, E-Governance and the IT Act 2000, Use of electronic records and digital signatures in Government and its agencies, legal recognition of electronic records; Penalties, Offences</p>
IV	<p>BANKING LAW</p> <p>Indian Banking Structure; Evolution of Banking Institutions; Functions of banks; RBI- Constitution, Management and Functions; Definition of banker and customer; Duties of a Banker; Relationship between banker and customer; Banking Regulation Act, 1949- Nature of the Act; Forms of business in which banking companies may engage; Powers of RBI; Reserve Fund; Cash reserve</p>
<b>Books Recommended:</b>	
<p>1. <b>Business Laws</b>, Kapoor N.D., Sultan Chand &amp; Sons, New Delhi</p> <p>2. <b>Intellectual property Rights &amp; Law</b>, G.B. Reddy, Gogia Law agency Hyderabad.</p> <p>3. <b>Law and Practice of intellectual Property</b>, Vikas Vashisht, Bharat Law House Delhi.(1999),</p> <p>4. <b>Computers, Internet and New Technology Laws</b>, Karnika Seth, LexisNexis</p> <p>5. <b>I.T. Rules with Information Technology Act, 2000</b>, Taxmann Publication Pvt. Ltd. New Delhi</p> <p>6. <b>Law of Information Technology</b>, Paintall D; Taxmann Publication Pvt. Ltd. New Delhi</p>	

#### SEMESTER IV

<b>Financial Accounting IV (BFAC 4.3)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<p><b>Objectives:</b> To give the basic knowledge about the preparation of various accounts and their practical uses.</p>			

**Learning Outcome:**

Students will be able to understand the framework and procedure for preparation of final accounts of joint stock companies. Students will be able to understand the procedure for issue, forfeiture and re-issue of forfeited shares. Students will also understand the accounting procedure for branch account and concept and calculation of profit prior to incorporation

Unit	Contents
I	Final Accounts of Joint Stock Companies
II	Issue of Shares including forfeited and re-issue
III	Branch Account (Excluding Foreign Branch)
IV	Profit-prior to incorporation

**Books Recommended:**

1. **Financial Accounting**, Paul, S. K, New Central Book Agency
2. **Financial Accounting for Managers**, Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting**, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications
4. **Financial Accounting**, Dr.V.K.Goyal, Excel Books Publications
5. **Financial Accounting**, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting**, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
7. **Accounting Standards**, D.G.Sharma, Taxmann Publications

**SEMESTER IV**

<b>Business Finance (BFAC 4.4)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b>			
(a) To develop ability to analyse and interpret various tools of financial analysis and planning;			
(b) To gain knowledge of management and financing of working capital;			
(c) To understand concepts relating to financing and investment decisions; and			
(d) To be able to solve simple cases.			

**Learning Outcome:**

Students will be able to understand :

1. Various types of financing
2. Analyzing the capital budgeting projects and make investment decisions
3. The concepts of working capital management
4. The concepts of Mutual Funds

<b>Unit</b>	<b>Contents</b>
I	<b>Types of Financing</b> Different sources of finance, Project financing–intermediate and long term financing, Negotiating term loans with banks and financial institutions and appraisal thereof, Introduction to lease financing, Venture capital finance.
II	<b>Investment Decisions</b> Purpose, objective, process, understanding different types of projects, Techniques of decision making: non-discounted and discounted cash flow approaches-payback period method, accounting rate of return, net present value, internal rate of return, modified internal rate of return, discounted payback period and profitability index, ranking of competing projects, ranking of projects with unequal lives.
III	<b>Management of working capital</b> Working capital policies, Funds flow analysis, Inventory management, Receivables management, Payables management, Management of cash and marketable securities, Financing of working capital, Working capital policies, Funds flow analysis, Inventory management.
IV	<b>Mutual Funds:</b> Regulatory framework, formulation, monitoring and evaluation of various schemes of Mutual funds, Money market mutual funds, Exchange Traded Funds.

**Books Recommended:**

1. **Financial Management**, P.V. Kulkarni, Himalaya Publishing House, Mumbai.
2. **Corporation Finance**, S.C. Kucchal, Chaitanya Publishing House, Allahabad.
3. **Financial Management**, I.M. Pandey, Vikas Publishing House.
4. **Financial Management**, R.M. Shrivastava - Pragati Prakashan, Meerut.
5. **Financial Management**, M.Y. Khan and P.K. Jain, Tata - McGraw Hill Publishing co. Ltd., New Delhi.
6. **Financial Management**, Prasanna Chandra, Tata - McGraw Hill Publishing co.

Ltd., New Delhi.

### SEMESTER IV

#### Strategic Management (BFAC 4.5)

Teaching Hours: 4

Total Credit: 4

Total Marks: 80

Group: Core

**Objective:** To help students to integrate their knowledge of the functional areas of business into a holistic view of the firm and thereby determine and execute proper business level and corporate strategies.

The syllabus also explores the real life situations of the organization in applying its concepts, from the standpoint of the practicing manager.

#### Learning Outcome:

To help in understanding and expose students to various perspectives and concepts in the field of Strategic Management. Help students develop skills for applying these concepts to the solution of business problems.

Unit	Contents
I	<b>Strategic management</b> - Introduction to strategic management, Strategic decision making, Strategic management process; Difference between Policy, Strategy and Tactics. Vision, Mission & goals, Preparation of Vision & Mission Statement; Organisational objectives, Hierarchy of objectives & strategies, setting of Objectives;
II	<b>External analysis</b> - Environment analysis a) Components of External environment b) Components of Internal environment c) Environmental scanning. Industry Analysis- Michael Porter's Analysis , BCG Matrix, Strategic Business Unit (SBUS), Merits & Demerits of SBU; Leadership, Power & organisation culture.
III	<b>Strategy Formulation</b> - Corporate level strategy: A) Growth-Concentration, Horizontal, Vertical, B) Diversification- Concentric, conglomerate. C) Expansion through Cooperation; Merger, Acquisitions, Joint ventures & strategic alliances D) Stability - Pause/proceed with caution, No change, Profit strategies. E) Retrenchment -Turnaround, Captive Company Strategy, Selling out Bankruptcy, Liquidation.
IV	<b>Business Level strategy &amp; Functional level strategy</b> - A) Business Level strategy- Competitive advantage & Low cost strategy B) Functional level strategy - Operations strategy & Marketing strategy.

	Global strategy - Reasons for globalization, Global expansion strategy.
<b>Books Recommended:</b>	
1. <b>Strategic Planning &amp; Formulation of Corporate Strategy</b> , V S Ramaswami, S Namaumari, Macmillan Publication, India.	
3. <b>Crafting &amp; executive strategy</b> , Arthur A. Thompson Jr, A.J. Strickland III, Tata McGraw- Hill Publishing Company Limited, New Delhi, 14th edition.	
4. <b>Management Policy &amp; strategic Management</b> , R.M. Srivastava Publication,	
2. <b>Strategic Management</b> , John A Pearce II, Richard B Robinson, Jr, Tata McGraw- Hill Publishing Company Limited, New Delhi, 9th Edition.	
Himalaya Publishing House.	
5. <b>Global Strategic management</b> , Kamel Mellahi, J. George Frynas, Paul Finlay, Oxford University Press, New Delhi.	

#### SEMESTER IV

<b>Environmental Studies (BFASFC 4.0)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 3</i>	<i>Total Marks: 80</i>	<i>Group: Foundation</i>
<b>Objectives:</b>			
At the end of the course it is expected that the students will be			
<ul style="list-style-type: none"> <li>• Proficient and knowledgeable about the understanding of natural system.</li> <li>• Familiar with the issues and problems in environment, causes of such problems, effect of such issues and pollution on human life and remedies for these problems and pollution.</li> </ul>			

#### **Learning Outcome:**

- i) The concept of Ecosystems and Environment
- ii) The facts about use and over exploitation of Natural resources and the role of individual in conservation of such natural resources
- iii) The concept of biodiversity and its conservation and environmental pollution.
- iv) Population issues and environment, role of information technology in environment and human health.

<b>Unit</b>	<b>Contents</b>
I	<b>Ecosystem and the Environment</b>

	<ul style="list-style-type: none"> <li>a) Definition, Scope and importance of Environmental studies, Need for Public awareness.</li> <li>b) Concepts of an Ecosystem, Structure and functions of an Ecosystem.</li> <li>c) Producers, Consumers and Decomposers in an Ecosystem.</li> </ul>
II	<p><b>Natural Resources</b></p> <ul style="list-style-type: none"> <li>a) Renewable and non-renewable resources, Role of individual in conservation of natural resources for sustainable life styles.</li> <li>b) Use and over exploitation of Forest resources, Deforestation, Timber extraction, Mining, Dams and their effects on forest and tribal people.</li> <li>c) Use and over exploitation of surface and ground water resources, Floods, Drought, Conflicts over water, Dams-benefits and problems</li> </ul>
III	<p><b>Biodiversity and its Conservation</b></p> <ul style="list-style-type: none"> <li>a) Definition, Genetic, Species and Ecosystem diversity, Bio-geographical classification of India.</li> <li>b) Value of biodiversity: Consumptive use, Productive use, Social, Ethical, Aesthetic and option values.</li> </ul> <p><b>Environmental pollution</b></p> <ul style="list-style-type: none"> <li>a) Definition, Causes, effects and control measures of Air pollution. Water pollution and Soil pollution.</li> <li>b) Causes, effects and control measures of Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards.</li> </ul>
IV	<p><b>Population issues and the Environment:</b></p> <ul style="list-style-type: none"> <li>a) Population growth, Variation among nations, Population explosion- Family welfare programmes, Environment and Human health, Human rights, Value education, HIV/AIDS.</li> <li>b) Woman and Child welfare, Role of information technology in environment and human health, Case studies.</li> </ul>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1) <b>Text Book of Environmental Studies.</b>, Bharucha Erach (ed), University Press (India) Pvt. Ltd.</li> <li>2) <b>The Biodiversity of India</b>, BharuchaErach, Mapin Publishing Pvt. Ltd, Ahmedabad - 380013, 3. India Santra S.C, (ed), Environmental Science, New Central Agency Pvt. Ltd. Kolkata, India. 2003.</li> <li>3) <b>Perspectives in Environmental Studies</b>, Kaushik, Anubha&amp; Kaushik, C.P. New Age International (P) Ltd. Publisher, New Delhi. 2006.</li> </ol>	

**SEMESTER V**

<b>Corporate Accounting (BFAC 5.1)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b> To give practical knowledge about corporate accounting			

**Learning Outcome:**

1. To understand the practical aspects of Amalgamation and absorption of companies
2. To understand the concept of reconstruction of companies and its accounting procedure.
3. To understand the procedure of Liquidation of companies
4. To get acquainted with the concept of goodwill and its valuation

<b>Unit</b>	<b>Contents</b>
I	Amalgamation and Absorption of Companies
II	Reconstruction of Companies (Internal and External Reconstruction of Companies)
III	Liquidation of Companies or Winding-up of companies
IV	Valuation of Goodwill - Meaning and features of goodwill, need for valuation of goodwill, factors influencing valuation of goodwill. Methods of valuation of goodwill.  Average profit method, Weighted average profit method, Super profit method, Capitalization method.

**Books Recommended:**

1. **Financial Accounting**, Paul, S. K, New Central Book Agency,
2. **Financial Accounting For Managers** , Ghosh, T. P, Taxman Allied Service.
3. **Financial Accounting**, Mohammed Hanif, Amitabh Mukherjee, Tata McGraw-Hill Education.
4. **Financial Accounting**, Dr.V.K.Goyal, Published by Excel Books.
5. **Financial Accounting**, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting**, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
7. **Corporate Accounting**, Dr. R.K. Mittal, Dr. Shagun Ahuja, VK Publications
8. **Corporate Accounting**, Mukherjee & Hanif, Amitabha Mukherjee Mohammed Hanif Tata McGraw-Hill Education.

**SEMESTER V**

<b>Direct Taxes (BFAC 5.2)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 3</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b>			
After studying this paper, the student will be able to –			
<ol style="list-style-type: none"> <li>1. know the various provisions relating to Income and Incomes tax computation</li> <li>2. understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India</li> <li>3. compute Income and Tax of an Individual assesses under the Act.</li> </ol>			

<b>Learning Outcome:</b>
<ol style="list-style-type: none"> <li>i) Understand the provisions of Income Tax Act 1961 as amended from time to time.</li> <li>ii) Understand the provisions and procedure to compute total income under the heads of income i.e. salaries, house property, and other sources</li> <li>iii) Understand the various deductions to be made from gross total income of an Individual Assessee under Chapter VI-A under the provisions of Section 80C to 80U in computing total income.</li> <li>iv) Compute Taxable Income and Tax Liability of an Individual Assessee as per the provisions of Income Tax Act, 1961</li> </ol>

<b>Unit</b>	<b>Contents</b>
I	<p><b>Introduction of Income Tax Act 1961 and basic concepts</b></p> <p><b>a) Study of basic concepts</b> – Introduction of Income Tax Act 1961, Finance Act; Concepts of - Agricultural income, Assesse, Assessment year, Previous year, Person, Income, Gross total income, Charge of income Tax; Average rate of tax, Capital and Revenue Receipts, capital or revenue expenditure, Heads of Income; Taxability of Agricultural Income.</p> <p><b>b) Residential Status</b> - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax</p>
II	<p><b>Computation of Income from Salary</b></p> <p><b>a) Income from Salary</b> - Salary, Allowances, perquisites and retirement benefits, exemptions and deductions, computation of salary income. (Study of the sections relevant to the topic)</p> <p><b>b) Allowances to be studied</b> – HRA, Transport Allowance, Children</p>



	<p>Education Allowance, Medical allowance.</p> <p><b>c) Perquisite to be studied</b> – Rent-free Accommodation</p> <p><b>d) Deduction on account of Professional Tax</b></p> <p><b>e) Practical problems on computation of salary income</b></p>
III	<p><b>Computation of Income from House Property</b></p> <p><b>a) Income from House Property</b> - Study of the concepts: Let-out property, Self-occupied properties, Gross Annual Value, Net Annual value – Deductions allowable while computing income from house property (Study of the sections relevant to the topic)</p> <p><b>b) Computation of house-property income</b> – Practical problems on computation of income from house property</p> <p><b>Computation of Income from Other Sources</b></p> <p><b>a) Income from other sources</b> – Concept of Income from other sources - Sources to be covered - Interest on Bank Saving deposit, Bank Fixed Deposit, Accrued Interest on NSCs</p> <p><b>b) Computation of income from other sources</b> - Practical problems on computation of income from other sources</p>
IV	<p><b>Computation of Taxable Income and Income tax of an Individual Assessee</b></p> <p>a) Computation of Gross Total Income, Deductions under sections 80-C, 80-CCC, 80-CCD, 80CCD(1B), 80-D, 80-E, 80-G, 80-TTA</p> <p>b) Income tax slabs and rates for the Assessment year under study, including Education cess, Higher education cess, surcharge (in case applicable for the assessment year)</p> <p>c) Computation of Total Income and Income Tax of an Individual assessee.</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1) <b>Students Guide to Income Tax</b>, Vinod K. Singhania, Taxmann Publications Pvt Ltd, New Delhi.</li> <li>2) <b>Systematic Approach to Taxation</b>, Dr. Girish Gupta, Dr. Ravi Ahuja, Bharat Publications.</li> <li>3) <b>Students Handbook on Income Tax</b>, T. N. Manoharan and G. R. Hari, publisher - Snow White Publications.</li> <li>4) <b>Direct Tax Laws</b>, T. N. Manoharan and G. R. Hari, Snow White Publications.</li> <li>5) <b>Students Guide to Income Tax</b> Dr. Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt. Ltd, New Delhi.</li> <li>6) <b>Income Tax Law &amp; Accounts</b>, Mehrotra, SahityaBhavan, Agra.</li> <li>7) <b>Law and Practice of Income-tax in India</b>, Bhagavati Prasad, New Age International Publishers, New Delhi.</li> </ol>	

8) **Direct Tax Laws**, Dr. Girish Ahuja & Ravi Gupta, Bharat Publications

### SEMESTER V

<b>Financial Markets, Institutions and Services (BFAC 5.3)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objective:</b> To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.			

#### Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Operation of Financial Markets.
- ii) Role of SEBI
- iii) Functioning of Financial Institutions in India

<b>Unit</b>	<b>Contents</b>
I	<b>Introduction</b> Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system.
II	<b>Financial Markets</b> <b>Money market</b> – functions, organization and instruments. Role of central bank in money market; Indian money market – An overview <b>Capital Markets</b> – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India
III	<b>Financial Institutions</b> Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).
IV	<b>Financial Services</b> Overview of financial services industry: Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

**Books Recommended:**

1. **Financial Institution and Markets**, L M Bhole, and Jitendra Mahakud. McGraw-Hill Education
2. **Indian Financial System**, Khan, M.Y. McGraw-Hill Education.
3. **Pricing of Securities**, Dhanekar. Bharat Publishing House, New Delhi
4. **Financial Management: Theory and Practice**, Prasanna, Chandra, McGraw-Hill Education.
5. **Financial Markets, Institutions and Financial Services**, Clifford Gomez, PHI Learning
6. **Financial Services**, MY Khan and PK Jain, McGraw Hill Education.

**SEMESTER V****Financial Management (BFAE 5.4)***Teaching Hours: 4**Total Credit: 4**Total Marks: 80**Group: Core*

**Objective:** To enable and equip the students with the basic functions and tools of financial management. It will also help them to understand how firms meet their financial objectives utilizing financial decision-making. This course will also explain financial tools and techniques, which can be used to help firms maximize value by improving decisions relating to capital budgeting, capital structure, and working capital management.

**Learning Outcome:**

Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of organizational goals.

<b>Unit</b>	<b>Contents</b>
I	<b>Conceptual Framework-</b> Finance - Definition - Nature and scope of finance function. Financial Management - Meaning - Scope and Objectives Organisational framework of financial management- Relationship of finance Department with other department- Role of finance manager
II	<b>Sources of financing and Working Capital-</b> LONG TERM: shares, debentures, term loans, lease & hire purchase, retained earnings, public deposits, bonds (Types, features & utility). (a) SHORT TERM: bank finance, commercial paper & trade credit & bills discounting. (b) INTERNAL: Retained earnings, Depreciation policies. <b>Working capital</b> - Concept, significance, types. Adequacy of working capital,

	Factors affecting working capital needs, Financing approaches for working capital, Methods of forecasting working capital requirements
III	<b>Capital Structure</b> -Meaning - criteria for determining capital structure. Factors influencing capital structure. Capital Structure Theories
IV	<b>Dividend policies</b> - Concept, determinants and factors affecting, relevance and irrelevance concept, dividend valuation models - Gordon, Walter and Modigliani-Miller models.
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Financial Management</b>, P.V. Kulkarni, Himalaya Publishing House, Mumbai.</li> <li>2. <b>Corporation Finance</b>, S.C. Kucchal, Chaitanya Publishing House, Allahabad.</li> <li>3. <b>Financial Management</b>, I.M. Pandey, Vikas Publishing House.</li> <li>4. <b>Financial Management</b>, R.M. Shrivastava, Pragati Prakashan, Meerut.</li> <li>5. <b>Financial Management</b>, M.Y. Khan and P.K. Jain, Tata - McGraw Hill Publishing co. Ltd., New Delhi.</li> <li>6. <b>Financial Management</b>, Prasanna Chandra, Tata - McGraw Hill Publishing co. Ltd., New Delhi.</li> </ol>	

**SEMESTER V**

<b>Securities Analysis &amp; Portfolio Management (BFADE 5.51)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific elective</i>
<b>Objective:</b> This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management and equipping them with advanced tools and techniques for making profitable investment decisions.			

**Learning Outcome:**

Students will be able to understand risk & return analysis, share valuation and portfolio Management through application of Various Models.

<b>Unit</b>	<b>Contents</b>
I	<b>INTRODUCTION TO INVESTMENT AND SECURITY ANALYSIS</b> <b>Meaning of investment</b> – speculation and Gambling – Investment avenues - Types of investors – Investment objectives – The

	<p>investment process – Security Analysis– Meaning of security – Types of securities – Meaning of security analysis</p> <p><b>Risk and Return</b> – Computation of return – Meaning and definition of risk – Types: (Systematic risk- Market risk, Purchasing power risk, Interest rate risk, Unsystematic risk- Business risk (Internal, External), Financial risk) – Minimizing risk exposure</p> <p><b>Risk measurement</b> - Standard deviation – Meaning of Beta – Computation and interpretation – Use of beta in estimating returns. (Including simple problems)</p>
II	<p><b>FUNDAMENTAL ANALYSIS &amp; TECHNICAL ANALYSIS</b></p> <p><b>Economic analysis:</b> Factors in Domestic and International economy – Economic forecasting and stock-investment decisions – Types of economic forecasts – Forecasting techniques – Anticipatory surveys – Barometric or Indicator approach (Delhi School of Economics- ECRI methodology) – Money supply approach – Econometric model building – Opportunistic model building.</p> <p><b>Industry analysis:</b> Industry classification schemes –Classification by product and according to business cycle – Key characteristics in industry analysis – Industry life cycle–Sources of information for industry analysis.</p> <p><b>Company analysis:</b> Sources of information for company analysis (Internal, External) – Factors in company analysis – Operating analysis – Management analysis – Financial analysis – Earnings quality.</p>
III	<p><b>SECURITIES RETURN AND VALUATION ANALYSIS</b></p> <p><b>Fixed-Income Securities</b> – Overview of fixed-income securities – Risk factors in fixed-income securities (Systematic and unsystematic) – Bond analysis – Types of bonds–Major factors in bond rating process – Bond returns – Holding period return - Concept of yield – Current yield – Yield-to-Maturity – Price-yield relationship – Convexity - Term structure of interest rates and yield curve – Duration - Valuation of preference shares.</p> <p><b>Stock Return and Valuation</b> – Anticipated returns, Present value of returns, Constant Growth model, Two-Stage Growth model, The Three-Phase Model, Valuation through P/E ratio.</p>
IV	<p><b>PORTFOLIO MANAGEMENT AND CAPITAL MARKET THEORY</b></p> <p><b>Efficient Market Hypothesis (EMH)</b> – Random Walk theory – Forms of EMH – EMH and empirical findings – Implication of EMH on</p>

	<p>fundamental and technical analysis – Market inefficiencies.</p> <p><b>Portfolio Analysis</b> – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz’s Model – Assumptions – Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios – Leveraged portfolios – Corner portfolios – Sharpe’s Single Index model – Portfolio evaluation measures – Sharpe’s Performance Index – Treynor’s Performance Index – Jensen’s Performance Index.</p> <p><b>Capital Market Theory</b> – CAPM theory: Assumptions – CAPM Model – Capital Market Line (CML) – Security Market Line (SML) – Evaluation of securities – Present validity of CAPM – Arbitrage Pricing Theory (APT) – Assumptions – APT model – AP equation – Factors affecting return – APT and CAPM.</p>
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**Books Recommended:**

1.	<b>Security Analysis and Portfolio Management</b> , Fischer&Jordan,Prentice Hall India.
2.	<b>Security Analysis and Portfolio Management</b> , P. ChapterhavathyPandian, Vikas Publishing House Pvt.Ltd.
3.	<b>Financial Management</b> , I.M.Pandey, Vikas Publishing House Pvt. Ltd.
4.	<b>Technical Analysis Explained</b> , MartinPring, Mc-GrawHill.
5.	<b>Investment and Securities Market in India</b> , V.A.Avadhani, HimalayaPublishingHouse.
6.	<b>Options and Futures: Indian Perspective</b> , D.C.Patwari,Jaico Publishing House.
7.	<b>Introduction to Futures and Options</b> ,Hull,PrenticeHall.
8.	<b>An Introduction to Commodity Trading</b> , Richard Waldron, Quantum Publishing.
9.	<b>Introduction to Commodity Futures and Options</b> , NickBattley, Irwin
10.	<b>Security and Portfolio Analysis</b> , French,Don, Merril Publishing Co.
11.	<b>Investment Management</b> , Preeti Singh,Himalaya Publishing.
12.	<b>Portfolio Management</b> , DevinS.,PrenticeHall.
13.	<b>Fundamentals of Investments</b> , Cheney,Muses,
14.	<b>Portfolio Analysis and Management</b> ,V.K.Bhalla,Sultan Chand&Sons
15.	<b>A Guide to Indian Capital Markets</b> , Agarwal,NewDelhi.

**SEMESTER V**

<b>Organizational Behavior (BFADE 5.52)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
<p><b>Objective:</b> The main objective is to familiarize the students with the basic concepts and factors underlying organizational behaviour so as to make them understand what</p>			

shapes the way, organisations' work. Thus, it aims to provide better understanding of human behaviour in organisations.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

- i) Personality and attitudes.
- ii) Effects of stress.
- iii) Concept of organisational development.

Unit	Contents
I	<p><b>Introduction to Organizational Behaviour-</b> Organizational Behaviour – Definition, nature, importance &amp; role of OB, relationship of OB with other sciences</p>
II	<p><b>Foundations of Individual Behaviour and Group Behaviour-</b> Perception Process - Nature &amp; Importance - Perceptual Selectivity - Perceptual Organization</p> <p><b>Personality &amp; Attitudes</b> - Meaning of personality - Development of personality - Nature and dimensions of attitude - Job Satisfaction - Organizational Commitment, Values.</p> <p><b>Learning - Process of Learning</b> - Principles of Learning – Theories of Learning. Organizational Reward Systems &amp; Behavioural Management.</p> <p><b>Foundations of Group Behaviour:</b> The nature of groups- formal and informal groups, stages of group formation, group dynamics, group norms, group cohesiveness, small groups in organization, leadership and its theories.</p>
III	<p><b>Conflict and Organisational Change Management:</b> Conflict: concept, goal conflict, conflict levels, sources of conflict in organizations, symptoms and causes of conflict, strategies for the management of conflict, functional and dysfunctional aspects of organizational conflict.</p> <p><b>Management of Change</b> - Importance - Forces responsible for change - Resistance to change - Overcoming resistance to change - Introduction of change in the organization -Organizational Development as a tool for introduction of change.</p> <p><b>Work Stress:</b> concept, sources of stress, effects of stress and stress management.</p>

IV	<p><b>Organizational Development Techniques:</b> Organizational Development Techniques: Goals of organizational development, principles underlying OD and process of OD, OD interventions, transactional analysis.</p> <p>Organizational Culture - Organizational Effectiveness.</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>The Process of Management: Concepts</b>, Newman and Warren, Behaviour and Practice, Prentice Hall of India Ltd., New Delhi.</li> <li>2. <b>Organisational Behaviour</b>, Shashi K. Gupta, Kalyani Publications.</li> <li>3. <b>Organisational Behaviour</b>, Stephen Robbins &amp; Timothy Judge, Pearsons Publication.</li> </ol>	

### SEMESTER V

<b>E- Commerce (BFADE 5.53)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific elective</i>
<p><b>Objectives:</b> To enable the student to become familiar with the mechanism for conducting business transactions through electronic means. To create an awareness about role of it in business and to introduce concepts and techniques of ecommerce</p>			

#### Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Concepts of E-Commerce & E-Business
- ii) Basic requirements of E-Commerce.
- iii) Use of digital payment systems.

Unit	Contents
I	<p><b>E-Commerce:</b> Introduction, Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce. difference between conventional commerce and electronic commerce, classification of ecommerce- B2B, B2C, C2C, C2B, G2G, G2C, B2G sites, Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house</p>



	development of a website).
II	<b>IT Act 2000 and Cyber Crimes:</b> Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes. Website designing; Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.
III	<b>E-payment System:</b> Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.
IV	<b>On-line Business Transactions:</b> Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.) E-Marketing: The scope of E-Marketing, Internet Marketing Techniques
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>E-Commerce</b>, Kenneth C. Laudon and Carlo Guercio Traver, Pearson Education.</li> <li>2. <b>E-commerce: Strategy, Technology and Applications</b>, David Whiteley, McGraw Hill Education.</li> <li>3. <b>Electronic Commerce: Framework, Technology and Application</b>, Bharat Bhaskar, McGraw Hill Education, 4th Ed.</li> <li>4. <b>E-Commerce: An Indian Perspective</b>, PT Joseph, PHI Learning.</li> <li>5. <b>E-commerce</b>, KK Bajaj and Debjani Nag, McGraw Hill Education.</li> <li>6. <b>E-Commerce</b>, TN Chhabra, Dhanpat Rai &amp; Co.</li> <li>7. <b>E-Commerce</b>, Sushila Madan, Taxmann.</li> <li>8. <b>An Introduction to HTML</b>, TN Chhabra, Hem Chand Jain, and Aruna Jain, Dhanpat Rai &amp; Co.</li> <li>9.</li> <li>10. <b>Electronic Commerce</b>, Greenstein and Feinman (TMH).</li> <li>11. <b>E-Commerce</b>, Bhushan Dean, S. Chand Publications. <b>eSecurity and You</b>, Sandeep Oberoi, Tata McGraw-Hill Publications.</li> <li>12. <b>The Indian Cyber Law</b>, Vishwanathan Suresh T., Bharat Law House. Second Edition 2001.</li> </ol>	

13. **Law Relating to Information Technology (Cyber Laws)**. Prasad T.V.R. Satya, Asia Law House, 1st edition 2001.

### SEMESTER V

<b>Entrepreneurship Development (BFADE 5.54)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline</i> <i>Specific elective</i>
<b>Objectives:</b>			
1. To acquaint with basics of subject.			
2. To impart the knowledge and scope of entrepreneur.			
3. To motivate the students for self-employment			

### Learning Outcome:

- i) Historical evolution of entrepreneurship.
- ii) Various entrepreneurship trends.
- iii) Procedures of opportunity scouting and idea generation.
- iv) The concept, need, problems of Rural entrepreneurship and measures to develop the same.

<b>Unit</b>	<b>Contents</b>
I	<b>Introduction to Entrepreneurship:</b> <ol style="list-style-type: none"> <li>a. Meaning</li> <li>b. Definition</li> <li>c. Objectives</li> <li>d. Scope</li> <li>e. Advantages</li> <li>f. Barriers</li> <li>g. Rate and functions of entrepreneurs; need for an entrepreneur</li> <li>h. Entrepreneurship development in India</li> <li>i. Women Entrepreneurs; Function of women Entrepreneur; Growth of women Entrepreneurship in India</li> </ol>
II	<b>Entrepreneurship Trends;</b> <ol style="list-style-type: none"> <li>1. Forms and ownership</li> <li>5. Franchising</li> <li>6. Types of entrepreneurship</li> <li>7. Choice of entrepreneurship as a career</li> <li>8. The ED cycle</li> <li>9. Issues and opportunities</li> </ol>

	10. Documents and clearance requires by Nationalized Bank
III	<b>Opportunity Scouting and Idea Generation;</b> 5. Role of creativity and innovation and business research 6. Sources of business ideas 7. Procedure of setting up a small business 8. Developing entrepreneurial potentials 9. NGO's and entrepreneurship 10. Project report; project Appraisal preparation of DPR; format of DPR
IV	<b>Rural Entrepreneurship</b> 5. Meaning 6. Need 7. R. Entrepreneurship 8. Problems of R. E. 9. How to develop R. E.
<b>Books Recommended:</b>	
1. <b>Entrepreneurship</b> , Robert D Hisrich, Tata McGraw-Hill, 6 <sup>th</sup> edition. 2. <b>Entrepreneurship Development</b> , S. S. Khanka, S. Chand & Co. 3. <b>Entrepreneurship</b> , Roy, Oxford University Press 4. <b>Entrepreneurship Development</b> , Shiba Charan, Anmol Publication. 5. <b>Entrepreneurship Development</b> , E. Gordan; K. Natrajajan 6. <b>Entrepreneurship Development</b> , Dr. S. S. Khanka	

### SEMESTER V

<b>Banking &amp; Insurance Company Accounts (BFAGE 5.61)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
<b>Objectives:</b> To create an understanding of Banking Company Accounts and Insurance Company Accounts in view of the latest changes taken place in their accounting practices.			

#### **Learning Outcome:**

After learning this subject the students will be able to understand the banking operations and its accounting functions. They also understand the details about the insurance functions and its procedure of accounting.

Unit	Contents
I	Banking Operations & Accounting Functions: Preparation of Vouchers, cash

	receipt and payment entries, clearing inward and outward entries, transfer debit and credit entries, what is KYC and what are the different documents to satisfy KYC, verify KYC and authenticity of documents, operational aspects in regard to opening of all types of accounts, scrutiny of loan applications/documents, allowing drawals and accounting entries involved at various stages, operational aspects of CBS environment etc., Back office operations in banks, handling of unreconciled entries in banks.
II	Final Accounts of Banking Companies.
III	Account of General Insurance Company: Calculation of insurance claims Method of calculating annuities rates and ratios in mortality, expose to risk aggregate rates, life year and other rate intervals.
IV	Final Accounts of General Insurance Companies.
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Banking and Insurance</b>, Agarwal, O.P., Himalaya Publishing House.</li> <li>2. <b>Financial Services Banking and Insurance</b>, Satyadevi, C., S. Chand Publication.</li> <li>3. <b>Practical and Law of Banking</b>, Suneja, H.R., Himalaya Publishing House.</li> <li>4. <b>Elements of Banking Law</b>, Chabra, T.N., Dhanpat Rai and Sons.</li> <li>5. <b>Elements of Banking and Insurance</b>, Jyotsna Sethi and Nishwan Bhatia, PHI Learning.</li> <li>6. <b>Financial Accounting</b>, Dr.V.K.Goyal, Excel Books Publications.</li> <li>7. <b>Financial Accounting</b>, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.</li> </ol>	

### SEMESTER V

<b>Accounting for Services (BCFAGE 5.62)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
<p><b>Objective:</b></p> <p>(a) To gain knowledge and an insight into the spectrum of risks faced by businesses and to learn techniques of managing risks.</p> <p>(b) To build capability for applying such learning to address risk related issues in real business scenarios.</p>			

#### **Learning Outcome:**

Students will be able to understand the accounting procedure for various services.

Unit	Contents
I	<p><b>1. Introduction to risk</b></p> <ul style="list-style-type: none"> <li>(i) The Concept of Risk</li> <li>(ii) Risk and Uncertainty: Distinction</li> <li>(iii) Classification of Risks</li> <li>(iv) Dynamic Nature of Risks</li> <li>(v) Types of Risk, including               <ul style="list-style-type: none"> <li>a) Strategic and Operational Risks</li> <li>b) Business Risk</li> <li>c) Financial Risk</li> <li>d) Information Risk</li> <li>e) Liquidity Risk</li> </ul> </li> </ul>
II	<p><b>2. Source and evaluation of risks</b></p> <ul style="list-style-type: none"> <li>(i) Identification and Sources of Risk</li> <li>(ii) Quantification of Risk and various methodologies</li> <li>(iii) Impact of Business Risk</li> <li>(iv) Identify and assess the impact upon the stakeholder involved in Business Risk</li> <li>(v) Role of Risk Manager and Risk Committee in identifying Risk</li> </ul>
III	<p><b>3. Accounting Risk (AR)</b></p> <ul style="list-style-type: none"> <li>(i) Concept of Accounting Risk</li> <li>(ii) Objective and Process of Accounting Risk.</li> <li>(iii) Importance of Accounting Risk.</li> <li>(iv) Translation risk and Translation exposure</li> </ul>
IV	<p><b>4. Risk management</b></p> <ul style="list-style-type: none"> <li>(i) Concept of Risk Management</li> <li>(ii) Objective and Process of Risk Management</li> <li>(iii) Importance of Risk Management</li> <li>(iv) Risk Management techniques.</li> </ul>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>CA final study material.</b></li> <li>2. <b>Fundamentals of Risk Management for Accountants and Managers: Tools &amp; Techniques</b>, Paul M. M Collier</li> <li>3. <b>Risk Accounting and Risk Management for Accountants</b>, Dimitris N Chorafas a book recommended for CIMA.</li> <li>4. <b>Hidden Financial Risk: Understanding Off-Balance Sheet Accounting</b>, J. Edward Ketz., John Wiley &amp; son.</li> </ol>	

### SEMESTER V

<b>Project Appraisal &amp; Finance (BFAGE 5.63)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
<p><b>Objective:</b></p> <p>To educate students with: 1) Project Planning, 2) Analysis of investment proposals, 3) Selection among alternatives, 4) Financing of projects, 5) Project Management/ Implementation and 6) Review.</p>			

<p><b>Learning Outcome:</b></p> <p>Students will be able to understand project appraisal and evaluation techniques and also able to Project Planning, Project Control and Implementation,</p>
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Unit	Contents
I	<p><b>OVERVIEW OF PROJECT APPRAISAL AND CAPITAL BUDGETING</b></p> <p>Capital investments — Importance &amp; Difficulties —Types of capital investments — Phases of capital budgeting — Levels of decision making — Facets of project analysis — Feasibility study —TEFR &amp; DPR —Objectives of capital budgeting — Common weaknesses in capital budgeting.</p> <p><b>Strategy &amp; Capital Allocation</b></p> <p>SWOT/WOTS UP Analysis —Strategic Planning &amp; Capital budgeting — Generation of ideas — Porter Model — Different types of strategies — Scouting for project ideas — Preliminary screening — Project rating index — Credit rating of projects and financing proposals —Sources of positive net present value — Diversification debate —On being an entrepreneur</p>
II	<p><b>Analysis -</b></p> <p>Situational Analysis, Collection of Secondary Information, Market Survey, Demand Forecasting, Market Planning, Technical Analysis, Manufacturing Process / Technology, Product Mix, Plant Capacity, Location and Site, Machineries and Equipment, Structures and Civil works, Environmental Aspects, Project Charts and Layouts, Schedule of Project Implementation, Need for Considering Alternatives, Financial Estimates and Projections.</p>
III	<p>Project Selection, Time Value of Money, Investment Criteria, Project Cash Flows, Cash Flow Estimations, Cost of Capital &amp; Capital Budgeting Techniques, Risk Analysis of Single Investments, Advanced Techniques, Risk Analysis, Firm Risk &amp;Market Risk, Portfolio Related Risk Measures, Portfolio Theory and</p>

	<p>Capital Budgeting, CAPM and capital Budgeting, Choice Between Mutually Exclusive Projects of Unequal Life, Inflation and Capital Budgeting, SCBA (basics only), Judgmental, Behavioral, Strategic and Organizational Considerations. Decision tree analysis — Pareto Analysis</p> <p><b>Financing of Projects</b> – Capital Structure, Different Forms of Financing, Raising Venture Capital, Raising Capital in International Markets, Financing Infrastructure Projects — FIs lending exclusively to infrastructure projects — Venture Capital, VC Investors, The VC Investment appraisal Process and Management, The Indian VC Industry, Regulation of VC Industry in India, Current Concerns of the Indian VC Industry. —How Banks and FIs lend to projects.</p>
IV	<p><b>Project Implementation and Management -</b></p> <p>Project Planning, Project Control and Implementation, Network Techniques for Project Management, Development of Project Network, Time Estimation, Determination of the Critical Path, Scheduling when Resources are Limited – PERT Model – CPM Model, Network Cost System, Project Review and Administrative aspects, Control of In-Progress Projects, Post-completion Audits — International project management.</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Dr. Prasanna Chandra</b>, Projects Planning, Analysis, Financing, Implementation &amp; Review, Tata McGraw Hill Publications</li> <li>2. <b>Project Management</b>, Narendra Singh</li> <li>3. <b>Project Management</b>, Jach R. Meredith Samuel. J.</li> <li>4. <b>Project Management</b>, Vasanth Desai, Himalaya Publishing house.</li> <li>5. <b>All About Finance</b>, P. S. Nambiar, Puliani &amp; Puliani.</li> <li>6. <b>Project Management</b>, Harold Kerzner, CBS Publishers &amp; Distributors.</li> </ol>	

### SEMESTER V

<b>Financial Reporting (BFAGE 5.64)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
<p><b>Objective:</b> The subject and the course concentrate on understanding of the crucial aspects of preparing and analyzing financial statement.</p>			

#### **Learning Outcome:**

Students will be able to understand the Accounting and Reporting Framework for corporate restructuring, share based payments. They will also understand financial

reporting for financial institutions and also concepts of valuation of assets
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Unit	Contents
I	Introduction, Meaning ,Limitations , Characteristics , objectives and Disclosure in <b>Corporate Financial Accounting. Accounting and Reporting of Financial Instruments</b>
II	<b>Accounting for Corporate Restructuring</b> Basic Concepts, External Restructuring (Assets Based and Financial/capital Restructuring), Internal Restructuring (Portfolio and Organizational) and Amalgamation Absorption and External reconstruction.
III	<b>Share Based Payments</b> Basic concepts, ESOP, ESPP and SAR. <b>Financial Reporting for financial Institution</b> Basic Concepts, Mutual Funds and its Types and Non Banking Finance Company
IV	<b>Valuation</b> Meaning and Concept of valuation, Valuation of Fixed Assets and Valuation of Liabilities.
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li><b>The institute of Chartered Accountants of India</b> : Financial Reporting</li> <li><b>Financial Reporting and Analysis</b>, Charles S Gibson, South Western CENAGE Learning.</li> <li><b>Financial Reporting with Ind AS &amp; Accounting Standards</b>, CA Pravin Sharma and CA Kapileshwar Bhalla</li> <li><b>Padhuka's Student Guide On Financial Reporting:</b> by CA G Sekar.</li> </ol>	

### SEMESTER VI

<b>International Finance (BFAC 6.1)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objective:</b>			
<ol style="list-style-type: none"> <li>To familiarize students with international financial transactions and Operational aspects of foreign exchange markets.</li> <li>To focuses on forex market participants, exchange rates determination, international arbitrage, foreign exchange risks and its management and international capital market.</li> <li>To enable students to understand the crux of international financial market.</li> </ol>			



**Learning Outcome:**

1. Understand the overview of international financial environment and international financial transactions
2. Understand foreign exchange market and it's participants and international monetary standards: Gold standards
3. Understand overview of trading in foreign Exchange
4. Understand evolution and development of foreign market in India.

Unit	Contents
I	<p><b>International Financial Environment</b></p> <ol style="list-style-type: none"> <li>1. Global Economy - A Historical Perspective</li> <li>2. Financial Globalization- The Missing Link - Experiences from India</li> <li>3. Openness of Indian Economy</li> <li>4. Indicators of Openness of Indian Economy</li> </ol> <p><b>International Financial Transaction</b></p> <ol style="list-style-type: none"> <li>1. International Financial Transactions</li> <li>2. Balance of Payments: Meaning &amp; Structure</li> </ol>
II	<p><b>Foreign Exchange Market: Market Participants</b></p> <ul style="list-style-type: none"> <li>• Forex Market participants <ul style="list-style-type: none"> <li>○ Banks and financial institutions</li> <li>○ Merchants</li> <li>○ Other customers</li> <li>○ Speculators and hedgers</li> <li>○ Central banks</li> </ul> </li> <li>• Forex Dealers/market makers and brokers</li> <li>• Forex Trading and SWIFT</li> <li>• Robots and forex trading</li> </ul> <p><b>International Monetary Standard: Gold Standard</b></p> <ul style="list-style-type: none"> <li>• Gold Standard - A Historical Perspective</li> <li>• The Mint Par Parity Theory</li> <li>• Operational Aspect of Gold Standard</li> </ul>
III	<p><b>Foreign Exchange Market: An Introduction</b></p> <ul style="list-style-type: none"> <li>• Forex trading volume</li> <li>• Forex trading locations</li> </ul>

	<ul style="list-style-type: none"> <li>• Details about major traded currencies</li> <li>• Evolution of foreign exchange market and foreign exchange System</li> <li>• Brief introduction to currency systems</li> </ul>
IV	<b>Foreign Exchange Market in India</b> <ul style="list-style-type: none"> <li>• Forex market in India</li> <li>• Forex market in India: A historical perspective</li> <li>• FERA Vs. FEMA</li> <li>• Pre-liberalization exchange rate regime in India and Hawala market</li> <li>• Brief introduction to currency convertibility in current and capital account.</li> </ul>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>International Financial Management</b>, P.G.Apte, TMH Publication, 4th Ed.</li> <li>2. <b>International Finance Management</b>, Eun &amp; Resnick, TMH Publication, 4th Ed.</li> <li>3. <b>International Finance Management - 2</b>, Jeff Madura, Thomson Publication, 7th Ed.</li> <li>4. <b>Multinational Business Finance</b>, David Keiteman, Arthur I Stonehill, Michael H Moffett, Alok Pandey, Pearson Publication, 10th Ed.</li> <li>5. <b>Multinational Financial Management</b>, Alan C. Shapiro, Wiley India, 8th Ed.</li> </ol>	

### SEMESTER VI

<b>Auditing and Corporate Governance (BFAC 6.2)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<p><b>Objective:</b> To imbibe the knowledge of Corporate Governance and good governance practices to the students. It will help the students in better understanding of Corporate World and its outcome based ethical business practices.</p>			

#### **Learning Outcome:**

After learning this subject, the student will be able to understand:

- i) Mechanisms of Corporate Governance.
- ii) Role of Board of Directors in Corporate Governance
- iii) Corporate Governance in Indian context.

<b>Unit</b>	<b>Contents</b>
I	Perspectives on Corporate Governance: Theoretical background, Objectives of Corporate Governance, Features of Corporate

	<p>Governance, Advantages of good corporate governance. Corporate Governance Code and Principles of Corporate Governance. Theories of Corporate Governance. Control model of governance chain. Corporate Governance in India. Corporate Governance and its obligations to stakeholders.</p> <p>Globalization and Corporate Governance, Mechanisms of Corporate Governance, Models of Corporate Governance, Supportive Environment to Corporate Governance.</p>
II	<p>Board of Directors: Powerful Instrument of Governance, Types of Directors, Importance of Independent Directors, Board Committees and Chairman, Separation OF CEO &amp; Board Chairman post, Nomination Committee, Board Selection, Boards Performance Evaluation . Executive Compensation, Role of Remuneration Committee, Human Side of Governance</p> <p>Financial Oversight and Audit Mechanisms, Audit Committee, Disclosure mechanisms, Role of SEBI, Governance and Risk Management, Risk Management Committee</p> <p>Responsibilities of Shareholders, Minority Shareholders' Protection, Stakeholder Protection.</p>
III	<p>Cases of Good Governance in Indian Companies. Best Practices at Infosys and Sony Ltd. Merits and Significance of Good Governance. Regulatory Framework for Corporate Governance in India. Cases of Financial Scams and White Crimes in Indian Corporate Houses, Legislations and Regulations. Laws pertaining to Corporate Governance in Indian and Foreign Context .SEBI Guidelines on Governance. Corporate Governance in PSUs, Banks and Insurance Companies.</p>
IV	<p>Ethical Corporate Governance, Ethical Leadership in Corporate Houses, Corporate Ethics. Code of Ethics; Ethics Committee; Ethics Training; Integrity Pact. Concept of whistle-blower Social and Ethical Accounting. Ethics Audit. Ethical Dilemma Corporate Governance and other Stakeholders. Corporate Governance and Corporate Responsibility. Corporate governance and Societal Well being. Corporate Governance and Environmental Responsibility. Corporate Governance and Corporate Citizenship.</p> <p>Corporate Governance Forums- The Institute of Company Secretaries of India, National Foundation for Corporate Governance, Organization for Economic Co-operation and Development, Global Corporate Governance Forum</p>

**Books Recommended:**

1. **Corporate Governance**, Inderjit Dube, LexisNexis Butterworths Publications.
2. **Corporate Governance**, Sanjiv Agarwal, Concept & Dimensions; Snow white Publications.
3. **Law of Corporate Governance: Principles and Perspective**, K R Sampath, Snow white Publications.
4. **Corporate Governance and Stewardship**, N Balasubramanian, Tata McGrawHill.
5. **Business Ethics and Value System**, H C Mruthyunjaya, PHI.

**SEMESTER VI****Indirect Taxes (BFAC 6.3)**

<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
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**Objectives:**

After studying this paper, the student will be able to –

1. know the various provisions relating to Goods and Service Tax Law
2. understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India
3. Compute Income and Tax of an Individual assessee under the Act.

**Learning Outcome:**

After studying this paper, the student will be able to –

1. know the various provisions relating to Goods and Service Tax Law
2. understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India
3. Compute Income and Tax of an Individual assessee under the Act.

<b>Unit</b>	<b>Contents</b>
I	<b>Concept of Indirect Taxes</b> <ol style="list-style-type: none"> <li>a) Concept and Features of Indirect Taxes</li> <li>b) Principal Indirect taxes</li> </ol>
II	<b>Goods and Service Tax (GST) Laws</b> <ol style="list-style-type: none"> <li>a) GST Laws: An introduction including Constitutional aspects</li> <li>b) Levy and Collection of CGST and IGST               <ol style="list-style-type: none"> <li>a. Application of CGST/IGST Law</li> </ol> </li> </ol>

	<ul style="list-style-type: none"> <li>b. Concept of Supply including composite and mixed supplies</li> <li>c. Charge of tax</li> <li>d. Exemption of Tax</li> <li>e. Composition Levy</li> <li><b>c) Basic concepts of time and value of supply</b></li> <li><b>d) Input Credit Tax</b></li> <li><b>e) Computation of GST Liability</b></li> <li><b>f) Registration</b></li> <li><b>g) Tax invoice; Credit and Debit Notes; Electronic way bill</b></li> <li><b>h) Accounts and records</b></li> <li><b>i) Returns</b></li> <li><b>j) Payment of Tax including reverse charge</b></li> <li><b>k) Refund</b></li> </ul> <p><b>Customs and Foreign Trade Policy (FTP)</b></p> <p><b>Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1972</b></p>
III	<ul style="list-style-type: none"> <li>a) Introduction to Customs Law including Constitutional aspects</li> <li>b) Types of Custom duties</li> <li>c) Classification and valuation of imported and exported Goods</li> <li>d) Officers of customs; appointment of customs ports, airports etc.</li> <li>e) Levy and exemptions from customs duties – application of customs law, taxable event, charge of customs duty, exceptions to levy customs duty, exemptions from customs duty.</li> <li>f) Import Export Procedures – including baggage, goods imported and exported by post, stores</li> </ul>
IV	<p><b>Foreign Trade Policy to the extent relevant to the indirect tax laws</b></p> <ul style="list-style-type: none"> <li>a) Introduction to FTP – legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP and other related provisions</li> <li>b) Basic concepts related to import export of goods</li> <li>c) Basic concepts relating to export promotion schemes provided under FTP.</li> </ul>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Indirect Taxes – Law and Practice</b>, V. S. Datey, Taxmann Publications Pvt. Ltd., New Delhi.</li> <li>2. <b>Students Guide to Indirect Taxes</b>, CA Vineet Sodhani, Taxmann Publications.</li> </ol>	

## SEMESTER VI

<b>Financial Laws (BFAC 6.4)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objectives:</b> 1. To introduce to the students various financial institutions and laws governing them. 2. To make students aware of various provisions of the laws related to financial activities in India, and also to make them able to handle work in financial Institutions.			

**Learning Outcome:**

Students will be able to understand various provisions of laws related to financial and money market instruments.

<b>Unit</b>	<b>Contents</b>
I	<b>Indian Financial System - an overview:</b> Indian financial system, concept, role, importance, financial institutions. Role and importance of Traditional Institutions- <i>Savkar, Zamindars</i> : Merits & drawbacks. Need of Legal financial system.
II	<b>Banking Laws:</b> Concept, importance, need, different kinds of banks: Commercial banks, Central bank and their functions, Multi-functional banks, Credit creation by bank, types of services by bank. Credit co-operative society: concept, role & importance. Controls by government and its agencies: on management, on accounts and audit, Lending, Credit policy, Reconstruction and reorganization, Suspension and winding up. Contract between banker and customer: rights and duties. Silent features of FEMA. Reforms in Indian Banking Law: Recommendations of committees.
III	<b>Insurance Laws:</b> Principles of insurance law, features of insurance companies, insurer interest and insurer security, Role, importance, types of insurance: life, crop, live stock and social services provided by Insurance companies. Procedure of registration of insurance company. Functions of insurance company, role of insurance company in securing better life for the peoples. Insurance intermediaries. Govt. insurance policy, its merits and demerits.
IV	<b>Regulatory Authorities:</b> Govt., RBI: role, functions, IRDA: role & functions, NABARD: purpose, achievements, IDBI, ICICI,
<b>Books Recommended:</b>	

**SEMESTER VI**

<b>Public Finance &amp; Taxation (BFADE 6.51)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Elective</i>
<b>Objective:</b> To acquaint students with the knowledge of Public Financial System.			

**Learning Outcome:**

After learning this subject, the student will be able to:

- v) To have conceptual clarity of public expenditure and revenue theories.
- vi) To apply the principle of optimal taxation in analysing various governments taxpolicies
- vii) Demonstrate administrative, political, and economic constraints to public finance reforms.
- viii) Develop budgeting and performance evaluation systems for publicsector institutions.

<b>Unit</b>	<b>Contents</b>
I	<p><b>Federal Finance:</b></p> <ul style="list-style-type: none"> <li>a) Constitutional Provisions</li> <li>b) Role of Finance Commission in federal set up. Recommendations of the 10th &amp; 11th Finance Commissions</li> <li>c) Problem of Centre – State Financial Relations</li> </ul> <p><b>Budget Procedures and budgetary control</b></p> <ul style="list-style-type: none"> <li>a) Preparation of the budget</li> <li>b) Classification of the budget</li> <li>c) Execution of the budget</li> <li>d) Trends in revenue and expenditure of the Union and States</li> <li>e) Deficit concepts – Revenue, Budgetary, Primary and Fiscal</li> </ul>
II	<p><b>Public Revenue:</b></p> <ul style="list-style-type: none"> <li>a) Indian Tax System</li> <li>b) Broad Outline of Tax Reforms</li> <li>c) Problem of Tax Evasion</li> <li>d) Taxation of Income, Wealth and Property, Agricultural Taxation</li> </ul>

	<p>e) Tax buoyancy, Tax administration, Voluntary disclosure scheme</p> <p>f) Non-Tax Revenue of Centre and States</p>
III	<p><b>Public Expenditure :</b></p> <p>a) Analysis of the expenditure of the Union and the States</p> <p>b) Role of Public Expenditure in –</p> <p>i. Economic Development</p> <p>ii. Creation of Employment opportunities</p> <p>iii. Reduction in inequalities (Regional, Income)</p> <p><b>Public Debt :</b></p> <p>a) Constitutional Powers of Union and States</p> <p>b) Outstanding liabilities of the Union and the States</p> <p>c) Management, Utilisation and Repayment</p>
IV	<p><b>Local Finance :</b></p> <p>a) Sources of local finance</p> <p>b) Financial dependence on the State Governments</p> <p>c) Measures for improvement of local finance</p> <p><b>Fiscal Policy :</b></p> <p>a) Fiscal Policy for fighting inflation and stagnation</p> <p>b) Fiscal Policy for planning</p> <p>c) Deficit Financing</p> <p>d) Fiscal Responsibility Bill</p>
<b>Books Recommended:</b>	
<p>1. <b>Public Finance in Theory and Practice</b>, Richard Musgrave and Peggy Musgrave, McGraw Hill Publication, 5<sup>th</sup> edition, 2017.</p> <p>2. <b>Public Finance</b>, H. L. Bhatia, Vikas Publishing, 28<sup>th</sup> Edition, 2017.</p>	

### SEMESTER VI

<b>Corporate Tax Planning and Administration (BFADE 6.52)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Elective</i>
<b>OBJECTIVE:</b>			



- To provide understanding of direct and indirect taxes including rules pertaining there to and application to different business situations.
- To understand principles underlying the service tax.
- To understand basic concepts of VAT.

**Learning Outcome:**

The students would be able to understand provisions of direct taxes including rules pertaining there to and applications of tax planning provisions to different business situations in relation to companies.

Unit	Contents
I	<b>ASSESSMENT OF VARIOUS ENTITIES:</b> Assessment of firms and their partners, Assessment of companies
II	<b>Income Tax Authorities</b> Organization structure of Income Tax Authorities/(Administrative and Judicial Originations); their powers, jurisdictions, duties and responsibilities; Hierarchy of Authorities under Income Tax Act; <b>Central Board of Direct Taxes (CBDT):</b> Constitution; Powers, Duties and Responsibilities. <b>Income Tax Appellate Tribunal (ITAT)</b>
III	Penalties and Prosecution Various Assessments under Income Tax Act, under Section 143 (1), Section 143 (3), Search and Seizure etc.
IV	<b>TAX PLANNING:</b> Meaning of tax planning and management, tax evasion and tax avoidance –nature and scope of tax planning and management in the corporate sector-justification of corporate tax planning and management. Tax planning considerations in relation to business.

**Books Recommended:**

- 1) **Students Guide to Income Tax**, Vinod K. Singhanian, Taxmann Publications Pvt Ltd, New Delhi.
- 2) **Systematic Approach to Taxation**, Dr. Girish Gupta, Dr. Ravi Ahuja, Bharat Publications.
- 3) **Students Handbook on Income Tax**, T. N. Manoharan and G. R. Hari, publisher - Snow White Publications.
- 4) **Direct Tax Laws**, T. N. Manoharan and G. R. Hari, Snow White Publications.

- 5) **Students Guide to Income Tax** Dr. Monica Singhanian / Dr. Vinod K Singhanian, Taxmann Publications Pvt. Ltd, New Delhi.
- 6) **Income Tax Law & Accounts**, Mehrotra, Sahitya Bhavan, Agra.
- 7) **Law and Practice of Income-tax in India**, Bhagavati Prasad, New Age International Publishers, New Delhi.
- 8) **Direct Tax Laws**, Dr. Girish Ahuja & Ravi Gupta, Bharat Publications.

### SEMESTER VI

#### International Taxation (BFADE 6.53)

<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Elective</i>
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#### Objective:

To develop an understanding of concepts, principles and provisions relevant to international taxation and acquire the ability to apply such knowledge to make computations and address issues in practical case scenarios

#### Learning Outcome:

After learning this subject, the student will be able to:

- i) Understand the need of incorporation of transfer pricing provisions in the Income Tax Act, 1961 and the meaning and significance of arm's length principle and the practical difficulties in application of arm's length principle.

Unit	Contents
I	<p><b>Introduction to International Taxation:</b></p> <p>Section 92B: Definition of International Transaction; Double Taxation Relief: Concept; Types of Relief: Bilateral Relief, Unilateral Relief; Double Taxation Relief Provisions under Income Tax Act, 1961: Section 90- Agreement with Foreign Countries or specified territories – Bilateral Relief; Section 90A – Double Taxation Relief to be extended to agreements between specified associations adopted by Central Government; Section 91 – Countries with which no Agreement exists – Unilateral Agreements.</p>
II	<p><b>Transfer Pricing:</b></p> <p>Important Definitions – Arm's Length Price, Permanent Establishment, Specified Date, Transaction; Computation of Arm's Length Price: Comparable uncontrolled price (CUP) method, Resale Price Method, Cost Plus Method, Profit split method, transaction net margin method.</p>

III	<p><b>Tax Treaties:</b></p> <p>Double Taxation and Connecting Factors: Juridical Double Taxation, Economic Double Taxation; Tax Treaties: Definition of Treaty, Role of Tax Treaties; Types of Double Tax Avoidance Agreements (DTAAs); Need for Tax Treaties; Directive Principles set out in Indian Constitution.</p>
IV	<p><b>Advance Ruling:</b></p> <p>Section 245N: Who can obtain advance ruling? Salient features of advance ruling; Procedure for application of advance ruling: Form No. 34C, 34D, 34DA, 34E, 34EA etc.; Fees for filing an application.</p>
<b>Books Recommended:</b>	
<p>1) <b>Direct Taxes: Law and Practice</b>, Dr. V. K. Singhaniya, Taxmann Publication</p> <p>2) <b>Direct Taxes Laws and International Taxation</b>, T. N. Manoharan, Snow White Publication</p>	

### SEMESTER VI

<b>International Banking (BFADE 6.54)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Elective</i>
<p><b>Objective:</b></p> <p>To develop an understanding of international banking framework among students.</p>			

#### **Learning Outcome:**

After learning this subject, the student will be able to:

- i) Understand the basic concept of International Banking and Financial Institutions and expose various types of risk faced by international banks.
- ii) Acquire the necessary knowledge of international banking operations and international payment arrangements
- iii) Get acquainted with recent trends in international banking.

<b>Unit</b>	<b>Contents</b>
I	<p><b>INTERNATIONAL BANKING OPERATIONS</b></p> <p>a) Global trends and developments in International Banking;</p> <p>b) Wholesale banking, retail banking, private banking, inter-bank business;</p> <p>c) International financial centres offshore banking units, SEZs</p> <p>d) Asset Liability Management</p>

	<p>e) Profitability of International Banking Operations</p> <p>F) Investment Banking</p>
II	<p><b>INTERNATIONAL BANKING, LEGAL AND REGULATORY ASPECTS</b></p> <p>a) Regulatory Framework, BASEL Norms</p> <p>b) Exchange management and controls, International loan agreements, covenants and clauses</p> <p>c) Role of IMF and World Bank in International debt crisis management</p> <p>d) Anti-money laundering laws</p> <p>e) Maritime frauds, modus operandi and prevention initiatives</p> <p>f) International competitiveness - implications and effectiveness</p> <p>g) Arbitration and mediation in International banking business</p>
III	<p><b>INTERNATIONAL CORPORATE FINANCE</b></p> <p>a) Fundamental principles of lending MNC, documentation and monitoring of Corporate Finance</p> <p>b) International credit rating agencies and global capital markets</p> <p>c) Raising resources and its deployment, ECBs / FCNRs</p> <p>d) International Bond Market - operations - procedure and significance</p> <p>e) Regulatory prescriptions, revising undertaking facility, Note issuance facility system and structure</p> <p>f) Role of FIIs, FDIs and EXIM Bank</p> <p>g) Commodity Exchanges</p>
IV	<p><b>INTERNATIONAL BANKING SYSTEMS AND INTERNATIONAL FINANCIAL INSTITUTIONS</b></p> <p>a) Federal Reserve System- Origin, Organizational Structure and Working, Commercial Banking in USA, Unit Banking and Branch Banking and Factors for its Growth in USA</p> <p>b) European Monetary Union- European Central Bank, Organization Structure and Functions</p> <p>c) International Financial Institutions- I.M.F. and I.B.R.D, I.D.A, IFC, BRICS - New Development Bank.</p>
<b>Books Recommended:</b>	
<p>3) <b>International Corporate Finance</b>, IIBF, M/s Macmillan India Limited.</p> <p>4) <b>International Banking</b>, IIBF, M/s Macmillan India Limited.</p> <p>5) <b>International Banking: Banking Theory and Principal Banking Systems</b>, Saxena K.B. (Hindi)</p> <p>6) <b>Banking Systems of Great Britain, French, Germany and U.S.A.</b>, Machenize K.</p>	

**SEMESTER VI**

<b>Gandhian Economics (BFAOE 6.61)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Electives</i>
<b>Objectives:</b>			
1. To familiarize the students with the application of Gandhiji's principles and value in economics.			
2. To imbibe the teaching and thoughts of Gandhiji that are applicable to present day economic and financial aspect in overall economy.			

<b>Learning Outcome:</b>
Students would be acquainted with the understanding about the various aspects of socio-economic principles of Gandhian ideology related to economics
Students would be able to understand the implications of Gandhian ideology with respect to Economics

<b>Unit</b>	<b>Contents</b>
I	Introduction & basic concepts underlying Gandhian Thought, Truth, Non-violence and purity of ends and means. Fundamental Principles of Gandhian Economic thought. Labour capital relations, Theory of trusteeship, use of local energy sources. Gandhi's views on distribution of wealth. Concept of Economic Equality. Economic problems of India, Welfare Economics.
II	Gandhian Concept of Rural Economic development, Role of Co-operative Sector in Rural Development, Micro planning and Village Swaraj, Community Development, Concept of Self-sufficient Villages through local industries development, Economics of Khadi and Small-Scale Industries Development, Agricultural Sector Reforms, Economic Reconstruction of Villages.
III	Swadeshi Economic Pattern And Sarvodaya Economics; Decentralisation and its present relevance; Economics ideas of Gandhi; Gandhian theory and Business Ethics; Social Responsibility of Corporates; Economics and Ethics; Relevance of Gandhian Economic Thought in Indian and Global Content.
IV	Ethical Man vs Economic Man; Simplicity of Life and Limitation of wants; Use of Appropriate Technology; and Alternative Development; Sustainable Development. Importance and Co-operation in Economic Development; Economic Value Based Approach.
<b>Books Recommended:</b>	

1. **“Foundations and Gandhian Thought”**, Mahajan P. M. and Bhakti K. S. – Dattson, Nagpur
2. **“Gandhian Economics: A Human Approach”**, Sharma R: Deep & Deep Publishers, New Delhi
3. **“A Critical Study of Gandhian Economic Thought”**, Jha S. N.: Agra Publication.
4. **Gandhi M.K.: “The Story of my Experiments with Truth”**, Navjeevan Publishing House, Ahmedabad.

### SEMESTER VI

#### Introduction to Public Administration (BFAOE 6.62)

<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
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#### **Objectives:**

1. To introduce to the students three types of administration in India Democratic Republic.
2. To acquaint students of principles of administration.
3. To acquaint the students the scalar chain applicable in Indian Government.

#### **Learning Outcome:**

After learning this subject, the student will be able to understand:

- i) Functioning of Public Administrative Authorities
- ii) The Concept of Democratic Governance.
- iii) Functioning of Parliament.

Unit	Contents
I	Meaning, Nature, Scope and Significance of Public Administration; Public and Private Administration; Indianization of public services, Central, State and Local Government
II	Constitutional framework of government: Salient features and value premises; Constitutionalism; Political culture; Bureaucracy and democracy; Fundamental rights and duties; Directive principles of State policy.
III	Public administration and governance: government and governance; Good Governance-concept, evolution and applications; Democratic Governance-concept and contextualization; E-Governance and M-Governance.
IV	Union Government and Administration: Executive, Parliament, Judiciary- structure, functions, work processes; The Prime Minister's

	Office; Central Secretariat; Ministries and Departments.
<b>Books Recommended:</b>	
<p>1. <b>Indian Public Administration: Institutions and Issues</b>, Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996.</p> <p>2. <b>From Government to Governance</b>, Kuldeep Mathur: National Book Trust, New Delhi, 2010.</p> <p>3. <b>Indian Administration</b>, Hoshiar Singh: Kitab Mahal, New Delhi, 2004.</p> <p>4. <b>Indian Administration</b>, S.R. Maheshwari: Orient Longman, Delhi, 2005.</p> <p>5. <b>Public Administration in India</b>, S.R. Maheshwari: Oxford University Press New Delhi, 2005.</p> <p>6. <b>Public Administration in India</b>, Padma Ramchandran: National Book Trust, New Delhi, 2006.</p> <p>7. <b>Indian Administration</b>, Ashok Chanda: George Allen &amp; Unwin, London, 1958.</p> <p>8. <b>State Governments in India</b>, S.R. Maheshwari: Orient Longman, Delhi, 2005.</p> <p>9. <b>Agenda for Improving Governance</b>, Bibek Debroy (ed.): New Delhi, Academic Foundation, New Delhi, 2004.</p> <p>10. <b>Public Institutions in India</b>, Devesh Kapur and Pratap Bhanu Mehta (eds.): OUP, New Delhi, 2005.</p> <p>11. <b>District Administration in India</b>, M.I. Khan: Anmol Publication, New Delhi, 1997.</p> <p>12. <b>Indian Administration-Politics, Policies and Prospects</b> Kamala Prasad:, Pearson Education, New Delhi, 2000.</p> <p>13. <b>Bharatiya Prashashan</b>, K. R. Bang: Vidya Books, Aurangabad, 2004. (Marathi)</p> <p>14. <b>Bharatiya Prashashan</b>, Satish Dandge: Chinmay Prakashan, Aurangabad, 2007. (Marathi)</p> <p>15. <b>Prashashanache Pailu, Vol. I and II</b>, Mahav Godbole: Shreevidya Prakashan, Pune, 1999 and 2000. (Marathi)</p> <p>16. <b>Bhartiya Prashasanachi Roopresha</b>, Shyamsunder Waghmare and others: Rajmudra Prakashan, Latur, 2008. (Marathi)</p>	

### SEMESTER VI

<b>Intellectual Property Rights (BFAOE 6.63)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
<b>Objectives:</b>			
<p>1. To introduce fundamental aspects of intellectual property rights to students who are going to play major role in developing and management of innovative project in industries.</p>			

2. To aware students about the procedure of registration and protection of intellectual property rights such as trademarks, copyrights, patents and designs etc.
3. To aware students about the practice aspects of registration of intellectual property in order to protect their research work and get it registred under regulations of IPR.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

- i) The concept of Intellectual Property Rights.
- ii) Functioning of Patents.
- iii) Concepts of Copyright and Trademarks

Unit	Contents
I	<b>Overview of Intellectual Property</b> Introduction of IPR, Need for intellectual property right (IPR), IPR in India – Genesis and Development IPR in abroad, Case Study
II	<b>Patents</b> Need for patent, Macro-economic impact of the patent system, Classification of patents in India, Classification of patents by WIPO, Categories of Patent, Special Patents, Patenting Biological products, Patent document, Granting of patent, Rights of a patent, Patent Searching, Patent Drafting, filing of a patent, different layers of the international patent system, Utility models, Case Study
III	<b>Copyrights</b> Overview of Copyright, Importance of Copyrights, Process for copyright, Related rights, case study.
IV	<b>Trademark and Trade Secrets</b> Overview of Trademarks & Trade Secret, Importance of Trademarks & Tradeseecret, Rights of Trademark & Trade Secret, Types of Trademarks, Registration process for Trademark & Trade Secret, Duration of Trademark and trade secret, Case Study

**Books Recommended:**

- 1) **Indian Patents Law – Legal & Business Implications**, Ajit Parulekar and Sarita D' Souza, Macmillan India Ltd., 2006
- 2) **Law Relating to Patents, Trade Marks, Copyright, Designs & Geographical Indications**, B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000
- 3) **Law of Copyright and Industrial Designs**, P. Narayanan; Eastern law House, Delhi, 2010.
- 4) **Handbook of Indian Patent Law and Practice**, Subbaram N. R., S. Viswanathan,



Printers and Publishers Pvt. Ltd., 1998.

### SEMESTER VI

#### Cyber Laws (BFAOE 6.64)

<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
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**Objectives:** 1. This is an introduction to cyber law as is the need of the time. 2. To make students aware of need, effect of the cyber law. 3. To imbibe the importance of cyber law and its provisions while handling electronic gadgets.

#### Learning Outcome:

After learning this subject students will be able to demonstrate a critical understanding of the cyber laws with respect to Indian Information Technology Act 2008.

Unit	Contents
I	<b>Introduction:</b> Computers, Areas of Application. Computers and its components. Application Software and System Software. Basics of Networks and internet, Types of Network, Definition of Cyber Security. Search Engines, E -mails and WWW; Internetworking Devices, Internet Service provider, IP Address, Working of Email system. Cryptography, type, goals, PKI. Digital signatures and electronic signatures, Electronic Payment System.
II	<b>Cyber Security:</b> Types of Attacks, Network Security, Overview of Security threats, Hacking Techniques, Password cracking, Malicious code, Email security: web authentication, SSL and SET. Database Security, Operating System Security. E - commerce & M - commerce System Security.
III	<b>Cyber Crime:</b> Cyber Forensic and Computer Crimes and types. Crimes targeting Computers: Definition of Cyber Crime & Computer related Crimes, Classification & Differentiation between traditional crime and cyber crimes: (a) Data Theft, (b) Hacking, (c) Spreading Virus & Worms, (d) Phishing, (e) Cyber Stalking / Bullying, (f) Identity Theft & Impersonation, (g) Credit card & Online Banking Frauds, (h) Cyber Defamation, Defacement, (i) Illegal online selling & Gambling, (j) Cyber terrorism (k) Software Piracy & illegal downloading. Reasons for Cyber Crimes. Cyber Criminal Mode and Manner of Committing Cyber Crime. Prevention of Cyber Crimes & Frauds Critical analysis & loop holes of The IT Act,
IV	<b>Laws in India and e-commerce:</b> Salient features of the IT Act, 2000,

	various authorities under IT Act and their powers; Penalties & Offences, amendments. Jurisdiction issues under IT Act, 2000. <b>E – commerce:</b> (a) Digital / Electronic Signature in Indian Laws, (b) E – Commerce; Issues and provisions in Indian Law, (c) E – Governance; concept and practicality in India, (d) E – Taxation issues in Cyberspace, (e) E – Contracts and its validity in India, (f) Cyber Tribunal & Appellate Tribunal, (g) Cyber Regulations.
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Cyber Law &amp; Cyber Crimes</b>, Advocat Prashant Mali; Snow White publications, Mumbai</li> <li>2. <b>Cyber Law in India</b>, Farooq Ahmad; Pioneer Books</li> <li>3. <b>Information Technology Law and Practice</b>, Vakul Sharma; Universal Law Publishing Co. Pvt. Ltd.</li> <li>4. <b>The Indian Cyber Law</b>, Suresh T. Vishwanathan; Bharat Law House New Delhi</li> <li>5. <b>Guide to Cyber and E – Commerce Laws</b>, P.M. Bukshi and R.K. Suri; Bharat Law House, New Delhi</li> <li>6. <b>Guide to Cyber Laws</b>, Rodney D. Ryder; Wadhwa and Company, Nagpur</li> <li>7. <b>The Information Technology Act, 2000</b>; Bare Act – Professional Book Publishers, New Delhi</li> </ol>	

### PATTERN OF QUESTION PAPER (THEORY/NUMERICAL)

**Time: 3.00 Hours**

**Marks: 80**

- **Note: All questions are compulsory.**

		THEORY SUBJECTS	NUMERICAL SUBJECTS		
Q. No.	Sub-Question	Nature		Unit	Marks
1.		<b>LAQ</b>	<b>LAQ</b>	-	
	A	Theory	Problem	Unit No. I	10
	OR		OR		
	B	Theory	Problem	Unit No. I	10
2.		<b>LAQ</b>	<b>LAQ</b>		

	A	Theory	Problem	Unit No. II	10
	OR		OR		
	B	Theory	Problem	Unit No. II	10
3.		<b>LAQ</b>	<b>LAQ</b>		
	A	Theory	Problem	Unit No. III	10
	OR		OR		
	B	Theory	Problem	Unit No. III	10
4.		<b>LAQ</b>	<b>LAQ</b>		
	A	Theory	Problem	Unit No. IV	10
	OR		OR		
	B	Theory	Problem	Unit No. IV	10
5.		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>	-	
	A	Theory	Theory	Unit No. I	4
	B	Theory	Theory	Unit No. I	4
	C	Theory	Theory	Unit No. I	4
6.		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>		
	A	Theory	Theory	Unit No. II	4
	B	Theory	Theory	Unit No. II	4
	C	Theory	Theory	Unit No. II	4
7.		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>		
	A	Theory	Theory	Unit No. III	4
	B	Theory	Theory	Unit No. III	4
	C	Theory	Theory	Unit No. III	4
8.		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>		
	A	Theory	Theory	Unit No. IV	4
	B	Theory	Theory	Unit No. IV	4
	C	Theory	Theory	Unit No. IV	4
9.		<b>VSAQ/OBJECTIVE (All)</b>	<b>VSAQ/OBJECTIVE (All)</b>		
	A & B	Theory	Theory	Unit No. I	2
	C & D	Theory	Theory	Unit No. II	2
	E & F	Theory	Theory	Unit No. II	2
	G & H	Theory	Theory	Unit No. IV	2
	<b>TOTAL</b>				<b>80</b>