

MOTHERHOOD
UNIVERSITY, Roorkee
ENLIGHTENING WORLD

A
STUDY AND EVALUATION SCHEME
OF
BACHELOR OF COMMERCE
(B.Com.)

[Admission Session 2020-21 onwards]



Roorkee-Dehradun Road, Village Karoundi,
Post Bhagwanpur, Tehsil-Roorkee
Pin -247661
Distt-Haridwar
(Uttarakhand)

STUDY AND EVALUATION SCHEME
OF
BACHELOR OF COMMERCE

[w.e.f Academic Session 2015-16 onwards]

SUMMARY

Programme	B.Com.
Duration	Three year full time (Six Semesters)
Medium	English and Hindi
Credits	134

MOTHERHOOD UNIVERSITY, ROORKEE
BACHELOR OF COMMERCE

SEMESTER I

S. No.	Subject Code	Subject Name	Effective Teaching			Credits	Evaluation Scheme		
			L	T	P		Internal Assessment	End Term	Total Marks
			Hours/week						
1	MUBCM 101	Environmental Studies	2	0	0	2	30	70	100
2	MUBCM 102	Financial Accounting	5	1	0	6	30	70	100
3	MUBCM 103	Business Organization and Management	5	1	0	6	30	70	100
4	MUBCM 104	English Language	5	1	0	6	30	70	100
Total			16	3	2	20	120	280	400

SEMESTER II

S. No.	Subject Code	Subject Name	Effective Teaching			Credits	Evaluation Scheme		
			L	T	P		Internal Assessment	End Term	Total Marks
			Hours/week						
1	MUBCM 202	Business Law	5	1	0	6	30	70	100
2	MUBCM 203	Business Statistics	5	1	0	6	30	70	100
3	MUBCM 204	Hindi/Modern Indian Language	4	1	0	5	30	70	100
4	MUBCM 205	Communication Skills	3	0	0	3	30	70	100
Total			17	3	0	20	120	280	400

MOTHERHOOD UNIVERSITY, ROORKEE
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SEMESTER III

S. No.	Subject Code	Subject Name	Effective Teaching			Credits	Evaluation Scheme		
			L	T	P		Internal Assessment	End Term	Total Marks
			Hours/week						
1	MUBCM 301	Company Law	5	1	0	6	30	70	100
2	MUBCM 302	Income Tax Law and Practice	5	1	0	6	30	70	100
3	MUBCM 303	Hindi/Modern Indian Language	5	1	0	6	30	70	100
4	MUBCM 304	Computer Applications in Business	2	0	0	2	30	70	100
5	MUBCM 351	Computer Applications in Business (Practical)	0	0	4	2	30	70	100
Total			17	3	4	22	150	350	500

SEMESTER IV

S. No.	Subject Code	Subject Name	Effective			Credits	Evaluation Scheme		
			L	T	P		Internal Assessment	End Term	Total Marks
			Hours/week						
1	MUBCM 401	Business Communication	5	1	0	6	30	70	100
2	MUBCM 402	Corporate Accounting	5	1	0	6	30	70	100
3	MUBCM 403	Cost Accounting	5	1	0	6	30	70	100
4	MUBCM 404	E-Commerce	3	0	0	3	30	70	100
5	MUBCM 451	E-Commerce (Practical)	0	0	2	1	30	70	100
Total			18	3	2	22	150	350	500

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SEMESTER V

S.No.	Subject Code	Subject Name	Effective Teaching			Credits	Evaluation Scheme		
			L	T	P		Internal Assessment	End Term	Total Marks
			Hours/week						
1	<i>Any one of the following</i>								
	MUBCM 501(i)	Human Resource Management	5	1	0	6	30	70	100
	MUBCM 501(ii)	Principles of Marketing							
2	<i>Any one of the following</i>								
	MUBCM 502(i)	Fundamentals of Financial Management	5	1	0	6	30	70	100
	MUBCM 502(ii)	Indirect Tax Law							
3	MUBCM 503	Principles of Micro Economics	5	1	0	6	30	70	100
4	MUBCM 504	Entrepreneurship	4	0	0	4	30	70	100
5	MUBCM-506	Computerized Accounting System	4	0	0	4	30	70	100
6	MUBCM 551	Computerized Accounting System (Practical)	0	0	4	2	30	70	100
Total			23	3	4	28	180	420	600

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BACHELOR OF COMMERCE

SEMESTER VI

S. No.	Subject Code	Subject Name	Effective Teaching			Credits	Evaluation Scheme		
			L	T	P		Internal Assessment	End Term	Total Marks
			Hours/week						
1		<i>Any one of the following</i>							
	MUBCM 601(i)	Corporate Tax Planning							
	MUBCM 601(ii)	Banking and Insurance	5	1	0	6	30	70	100
	MUBCM 601(iii)	Fundamentals of Investment							
	MUBCM 601(iv)	Auditing and Corporate Governance.							
2		<i>Any one of the following</i>							
	MUBCM 602(i)	International Business							
	MUBCM 602(ii)	Office Management and Secretarial Practice	5	1	0	6	30	70	100
	MUBCM 602(iii)	Management Accounting							
	MUBCM 602(iv)	Consumer Protection							
3	MUBCM 603	Indian Economy	5	1	0	6	30	70	100
4	MUBCM 604	Seminar and Comprehensive Viva- Voce	0	0	0	4	30	70	100
Total			15	3	0	22	120	280	400

SEMESTER-I

MUBCM 101: ENVIRONMENTAL STUDIES

Credits: 2

Unit 1:

Introduction to Environmental Sciences-Multidisciplinary nature of Environmental Sciences; Scope and importance; Concept of sustainability and sustainable development. Ecosystems: What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, Food webs and ecological succession. Case studies of the following ecosystems: a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 2:

Natural Resources: Renewable and Non-renewable Resources Land resources and land use change; Land degradation, Soil erosion and desertification. Deforestation: Causes and impacts due to mining, Dam building on environment, Forests, Biodiversity and tribal populations. · Water: Use and Over exploitation of surface and grounds water, Flood, Droughts, Conflicts over water(international and interstate).Energy resources, Renewable and non-renewable energy resources, Use of alternate energy sources, Growing energy needs, Case studies.

Unit 3:

Environmental Pollution, Environmental pollution: Types, Causes, Effects and controls; Air, Water, Soil and noise pollution ·Nuclear hazards and human health risks · Solid waste management: Control measures of urban and industrial waste. · Pollution case studies.

Unit 4:

Environmental Policies & Practices · Climate change, Global warming, Ozone layer depletion, Acid rain and impacts on human communities and agriculture · Environment Laws: Environment Protection Act 1986; Air (Prevention & Control of Pollution) Act 1981; Water (Prevention and control of Pollution) Act 1974;Wildlife Protection Act 1972; Forest Conservation Act 1980. International agreements: Montreal protocol, Kyoto protocol and Convention on Biological Diversity (CBD). · Nature reserves, Tribal populations and Rights, Human wildlife conflicts in Indian context.

Unit 5:

Human Communities and the Environment .Human population growth: Impacts on environment, Human health and welfare. · Resettlement and rehabilitation of project affected persons; Case studies. · Disaster management: Floods, Earthquake, Cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. · Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. · Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Unit 6:

Field work · Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc. Visit to a local polluted site--Urban/Rural/Industrial/Agricultural. · Study of common plants, Insects, Birds and basic principles of identification. Study of simple ecosystems--Pond, River, Lake, Forest patch, Grassland, Delhi Ridge, etc.

Suggested Readings:

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ.Press.

Unit 1:**(a) Theoretical Framework**

- i. Accounting as an information system, The users of financial accounting information and their needs. Qualitative characteristics of accounting, Information. Functions, Advantages and limitations of accounting. Branches of accounting. Bases of accounting; Cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: Entity, Money measurement, Going concern, Cost, Realization, Accruals, Periodicity, Consistency, Prudence (conservatism), Materiality and full disclosures.
- iii. Financial accounting standards: Concept, Benefits, Procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments

(c) Computerized Accounting Systems

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

Unit 2:**(a) Business Income**

- i Measurement of business income-Net income: the accounting period, The continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: Straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2

(b) Final Accounts

Capital and revenue expenditures and receipts: General introduction only. Preparation of financial statements of non-corporate business entities

Unit 3: Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture

- i) Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.
- ii) Consignment: Features, Accounting treatment in the books of the consignor and consignee.
- iii) Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venture of (a) all transactions (b) only his own transactions.(Memorandum joint venture account).

Unit 4: Accounting for Inland Branches

Concept of dependent branches; Accounting aspects; Debtors system, Stock and debtors system, Branch final accounts system and whole sale basis system. Independent branches: Concept-accounting treatment: Important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit 5: Accounting for Dissolution of Partnership Firm

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, Sale to a limited company and piecemeal distribution

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.

Unit 1: Foundation of Indian Business

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy; India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising; Outsourcing-commerce.

Unit 2: Business Enterprises

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organization. Government-Business Interface; Rationale and Forms of Public Enterprises. International Business, Multinational Corporations.

Unit 3: Management and Organization

The Process of Management: Planning; Decision-making; Strategy Formulation.

Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Unit 5: Functional Areas of Management

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

Suggested Readings:

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.

Unit 1:

- a). Phonetic Symbols
- b). Primary and Secondary Stresses c). Rising and Falling Tones

Unit 2:

- a). Time and Tenses
- b). Direct and Indirect Narrations

Unit 3:

- a). Parts of Speech b). Use of Articles
- c). Use of Preposition

Unit 4:

- a). Common mistakes in English

Unit 5:

- a). Report-writings- Business and Scientific b). Letter writings
- c). Comprehensions d). Precise Writing

- 1. Paragraph writing

Suggested Readings:

1. Daniel Jones: *English Pronouncing Dictionary*
2. *Remedial English Grammar*, Macmillan, New Delhi
3. Bhatnagar & Bell: *Communication in English*
4. M.L. Tickoo: *General English for Language Skills*
5. Norman Lewis: *Word Power Made Easy*

Unit 1: The Indian Contract Act, 1872: General Principles of Contract

- a) Contract – Meaning, Characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, Consideration, Contractual capacity, Free consent, Legality of objects.
- c) Void agreements
- d) Discharge of a contract – Modes of discharge, Breach and remedies against breach of contract. e) Contingent contracts
- f) Quasi - contracts

Unit 2: The Indian Contract Act, 1872: Specific Contracts

- a) Contract of Indemnity and Guarantee b) Contract of Bailment
- c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008 (An overview)

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration g) Partners and their Relationship

Unit 5: The Negotiable Instruments Act 1881

- a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements.
- d) Crossing of Cheque
- e) Bouncing of Cheque.

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.

UNIT 1: Introduction

Nature, Scope, Importance and Limitations of Statistics, Statistical Investigation: Planning a Statistical Investigation, Methods of Collecting Primary and Secondary Data, Principles and Methods of Sampling.

UNIT 2: Data Classification and Representation

Methods of Classification and Tabulation, Graphical Presentation of Data and its Interpretation, Location of Median, Quartiles and Mode Graphically, One and Two Dimensional Diagrams.

UNIT 3: Statistical Average

Uses, Limitation and Calculations of various Averages, Mean, Median, Mode, Partition Values, Geometrical and Harmonic Mean, Dispersion and Skewness: Various Measures.

UNIT 4: Correlation Analysis

Simple Correlation, Scatter Diagram, Methods of Computing Correlation, Karl Pearson and Rank Correlation, Standard Error and Probable Error.

UNIT 5: Index Number

Fixed Base and Chain Base, Base Shifting, Weighted Index numbers, Consumer Price Index number, Fisher's Index, Tests of Reversibility, Analysis of Time Series: Meaning, Components of Time Series, and Measurements of Trend.

Suggested Readings:

1. Levin, Richard and David S. Rubin, *Statistics for Management*, Pearson Education.
2. N D Vohra, *Business Statistics*, McGraw Hill Education.
3. Berenson and Levine, *Basic Business Statistics: Concepts and Applications*, Pearson Education.
4. Spiegel M.D, *Theory and Problems of Statistics*, Schaum Outlines Series, McGraw-Hill.
5. Beri, G.C., *Business Statistics*, McGraw-Hill.
6. J. K. Sharma, *Business Statistics*, Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.

इकाई – 1

हिन्दी गद्य साहित्य का उद्भव एवं विकास
हिन्दी गद्य की विविध विधाओं का परिचय

इकाई – 2

प्रेमचन्द (मंत्र), यशपाल (परदा), कृष्णा सोवती (सिलका बदल गया)

इकाई – 3

बालमुकन्द गुप्त – श्रीमान का स्वागत
भारतेन्दु – इंग्लैंड और भारतवर्ष
हरिशंकर परसाई – सदाचार का ताबीज

इकाई – 4

भारतेन्दू – अंधेर नगरी
महादेवी – बिबिया

सन्दर्भ ग्रन्थ:-

- 1- महादेवी का गद्य साहित्य – डॉ० मखनलाल
- 2- आधुनिक हिन्दी गद्य साहित्य – डॉ० हरदयाल
- 3- हिन्दी वाङ्मय बीसवीं भाताब्दी – डॉ० नगेन्द्र
- 4- आधुनिक हिन्दी साहित्य की भूमिका – डॉ० लक्ष्मीसागर वाष्णैय
- 5- प्रेमचन्द: चिन्तन और कला – इन्द्रनाथ भडान
- 6- प्रेमचन्द और उनका युग – रामविलास शर्मा
- 7- कहानी: नई कहानी – नामवर सिंह
- 8- हिन्दी का गद्य साहित्य – रामचन्द्र तिवारी
- 9- आधुनिक हिन्दी गद्य साहित्य – डॉ० हरदयाल

Unit 1: Theory of communication, types and modes of communication

Introduction, Definitions and function of communication, Need for effective communication, Process of communication, Barrier to communication, Kinds of communication: Intrapersonal, personal, Group and mass verbal and non-verbal communication.

Unit 2: Listening and speaking skills

Types of listening, developing effective listening skills, Academic listening (Lectures), Listening to talks and presentation, Monologue, Dialogue, Group discussion, Miscommunication, Interview, public speech, Pronunciation, accent, and intonation and rhythm.

Unit 3: Reading skills

Skimming, Scanning, Summary, Paraphrasing, Comprehension.

Introductory English Grammar

Parts of Speech, Tenses, punctuation, Common errors in English.

Unit 4: Writing Skills: Social and Official Correspondence

Enquiries, complaints and replies, Letters to the editor, Social appeals in the form of letter/pamphlets, Standard business letter, Email drafting and etiquettes, preparing agenda and writing minutes for meetings.

Unit 5: Career skills

Job application, Cover letters, Bio-data, CV and Resume and effective profiling, Mock interviews, Group discussions.

Suggested Readings:

1. Prasad, P. The Functional Aspects of Communication Skills, Delhi.
2. Sen, Leena. Communication Skills, Prentice Hall of India, New Delhi.
3. McCarthy, Michael. English Vocabulary in Use, Cambridge University Press.
4. Rajinder Pal and Prem Lata. English Grammar and Composition, Sultan Chand Publication.

SEMESTER-III

MUBCM 301: COMPANY LAW

Credits : 6

UNIT 1: Introduction

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; Lifting of corporate veil; Types of companies including one-person company, Small company and dormant company; Association not for profit; Illegal association; formation of company, on-line filing of documents, Promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT 2: Documents

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, Allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

UNIT 3: Management

Classification of directors, Women directors, Independent director, Small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; Removal of directors; Key managerial personnel, Managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, Meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

UNIT 4: Dividends, Accounts, Audit

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

UNIT 5: Winding Up Concept and modes of Winding Up.

Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company.

Unit 1: Introduction

Basic concepts: Income, Agricultural income, Person, Assessee, Assessment year, Previous year, (PAN) Residential status; Scope of total income on the basis of residential status
Exempted income under section 10

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4: Computation of Total Income and Tax Liability

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs
Computation of total income of individuals and firms; Tax liability of an individual and a firm;
Five leading cases decided by the Supreme Court

Unit 5: Preparation of Return of Income

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

इकाई – 1 हिन्दी भाषा और साहित्य

- ε आधुनिक भारतीय भाषाओं का सामान्य परिचय
- ε हिन्दी साहित्य का आदिकाल एवं मध्यकाल
- ε हिन्दी साहित्य का आधुनिक काल

इकाई – 2 भक्तिकालीन हिन्दी कविता

- ε कबीर: कबीर ग्रन्थावली (संपादक) श्याम सुन्दर दास ,
- गुरु देव का अंग – 2,4,8 पद संख्या –15,16,19,40
- ε मीरा: मीरा वर्ग की पदावली, पद संख्या – 2, 169

इकाई – 3 रीतिकालीन हिन्दी कविता

- ε मतिराम– ग्रन्थावली, कृष्ण बिहारी मिश्र (संपा0), पद संख्या – 5,9
- ε देव ग्रन्थावली, लक्ष्मीधर मालवीय (संपा0) प्रथम खण्ड,
- पद संख्या– 5, 57

इकाई – 4 आधुनिक हिन्दी काव्य

- ε श्रीधर पाठक: सांध्य–अरन, देहरादून उषमा
- ε देहरादून – मेरे नगपति मेरे विशाल

सन्दर्भ ग्रन्थ :-

- 1– हिन्दी भाषा – धीरेन्द्र वर्मा (संपा0)
- 2– कबीर – डॉ0 विजेन्द्र स्नातक
- 3– हिन्दी सूफी काव्य की भूमिका –रामपूजन तिवारी
- 4– सूरदास – हरिवं” लाल भार्मा
- 5– मीरा – विश्वनाथ त्रिपाठी
- 6– देव और उनकी कविता – डॉ0 नगेन्द्र
- 7– मतिराम: कवि और आचार्य – डॉ0 महेन्द्र कुमार
- 8– हिन्दी साहित्य का उत्तर मध्यकाल – डॉ0 महेन्द्र कुमार
- 9– हिन्दी स्वच्छन्दतावादी काव्य , रीतिकाल – प्रेमशंकर
- 10– श्रीधर पाठक – रघुवंश
- 11– दिनकर – सावित्री सिन्ध
- 12– श्रीधर पाठक तथा हिन्दी का पूर्व स्वतंत्रतावादी काव्य – डॉ0 रामचन्द्र मिश्र

Unit 1: Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, Filling and formatting a table; Inserting Pictures and Video; Mail Merge: Including linking with Database; Printing documents, Creating Business Documents using the above facilities

Unit 2: Preparing Presentations

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

Unit 3: Spreadsheet and its Business Applications

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Unit 4: Creating Business Spreadsheet

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Suggested Readings:

1. Mastering Ms Office, Bittu Kumar, V&S Publishers.
2. Learning Microsoft Office 2010, Bangia Ramesh, Khanna Publishers.
3. M.S office, Yogesh Patel, V&S Publishers.
4. P.K. Sinha - Computer Fundamentals, BPB Publications.
5. V. Rajaraman - Introduction to Computer Science, Prentice Hall India Learning Private Limited

SEMESTER-IV

MUBCM 401: BUSINESS COMMUNICATION

Credits : 6

Unit 1: Nature of Communication

Process of Communication, Types of Communication (Verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2: Business Correspondence

Letter Writing, Presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, Claim & Adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, Preparing the Resume.

Unit 3: Report Writing

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, and check lists for reports.

Unit 4: Vocabulary

Words often confused Words often misspelt, common errors in English.

Unit 5: Oral Presentation

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Today*, Pearson Education
2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; *Business Communication Making Connections in Digital World*, 11th ed., McGraw Hill Education.
3. Shirley Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH

Unit 1: Accounting for Share Capital & Debentures

Issue, Forfeiture and reissue of forfeited shares: Concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit 2:**a. Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities, Excluding calculation of managerial remuneration, Disposal of company profits

b. Valuation of Goodwill and Valuation of Shares

Concepts and calculation: Simple problem only

Unit 3: Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: Concepts and accounting treatment excluding scheme of reconstruction.

Unit 4: Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

Unit 5:**a. Accounts of Banking Companies**

Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)

b. Cash Flow Statement

Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.

Unit 1: Introduction

Meaning, Objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization

Unit 2: Elements of Cost: Material and Labour

a. *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
b. *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 3: Elements of Cost: Overheads

Classification, allocation, Apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, Packing expenses, Bad debts, Research and development expenses; Activity based cost allocation.

Unit 4: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Unit 5: Book Keeping in Cost Accounting

Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
3. Rajiv Goel, *Cost Accounting*. International Book House
- 4 Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
5. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.

Unit 1: Introduction

Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for transacting online, types Of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), Forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption

Need and concepts, The e-commerce security environment: (dimension, definition and scope of e- security), Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), Technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit 3: IT Act 2000 and Cyber Crimes

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, Acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers
Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4: E-payment System

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), Digital signatures (procedure, working and legal position), Payment gateways, Online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), Risks involved in e-payments.

Unit 5: On-line Business Transactions

Meaning, Purpose, Advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, E-tailing (popularity, benefits, problems and features), Online services (financial, travel and career), Auctions, Online portal, Online learning, Publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

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

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education.
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education.
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning.
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education.
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann.

SEMESTER-V

MUBCM 501 (i): HUMAN RESOURCE MANAGEMENT

Credits: 6

Unit 1: Introduction

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit 2: Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; Job analysis – Job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; Test and interview; Placement and induction

Unit 3: Training and Development

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit 4: Performance Appraisal

Nature, Objectives and importance; Modern techniques of performance appraisal; Potential appraisal and employee counseling; Job changes - Transfers and promotions; Compensation: concept and policies; Job evaluation; Methods of wage payments and incentive plans; Fringe benefits; Performance linked compensation.

Unit 5: Maintenance

Employee health and safety; Employee welfare; Security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Patttanayak, *Human Resource Management*, PHI Learning
9. Neeru Kapoor, *Human Resource Management*, Taxmann Publication

Unit 1: Introduction

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

Unit 2: Consumer Behavior and Market segmentation

a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors Influencing consumer buying behavior.

b. Market segmentation: Concept, Importance and bases; Target market selection; Positioning concept, Importance and bases; Product differentiation vs. market segmentation.

Unit 3: Product

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and Labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit 4: Pricing, Distribution Channel and Physical Distribution

a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

b. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5: Promotion and Recent Developments in Marketing

a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: Advertising, Personal selling, Public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

b. Recent developments in marketing: Social Marketing, Online marketing, Direct marketing, Services marketing, Green marketing, Rural marketing; Consumerism

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.

MUBCM 502(i): FUNDAMENTALS OF FINANCIAL MANAGEMENT CONTENTS

Credits: 6

Unit 1: Introduction

Nature, Scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

Unit 2: Investment Decision

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit 3: Financing Decision

Cost of Capital and Financing Decision: Sources of long -term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

Unit 4: Dividend Decision

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decision

Concepts of working capital, the risk-return trade off, Sources of short-term finance, Working capital estimation, Cash management, Receivables management, Inventory management and payables management.

Suggested Readings

1. James C. Van Horne and Warkowich, *Fundamentals of Financial Management*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Joy, O.M. *Introduction to Financial Management*. Mc Graw Hill Education.
4. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
5. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
6. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.

Unit 1: Service Tax-I

Service tax – Concepts and general principles, Charge of service tax and taxable services,

Unit 2: Service Tax-II

Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit.

Unit 3: VAT

VAT – Concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

Unit 4: Central Excise

Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit 5: Customs laws

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

Suggested Readings:

1. Singhania Vinod K. and Monica Singhania, *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
3. Sanjeev Kumar. *Systematic Approach to Indirect Taxes*, Latest edition.
4. S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Grish Ahuja and Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt. Ltd.

Unit 1: Introduction

- (a). *Demand and Supply*: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
- (b). Elasticity of demand and supply.
- (c). Application of demand and supply.

Unit 2: Consumer Theory

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit 3: Production and Cost

- (a). Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquant; Return to scale. Economics and Diseconomies of scale.
- (b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit 4: Market Structure

- (a). *Perfect Competition*: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
- (b). *Monopoly*: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c). *Imperfect Competition*: Difference between perfect competitions, monopoly and imperfect competition;
- (i) *Monopolistic Competition*: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
- (ii) *Oligopoly*: Causes for the existence of oligopolistic firms in the market rather than perfect competition; Cooperative vs. Non cooperative Behavior and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing

Demand for factors, Supply of factor, Backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning

Unit 1: Introduction

Meaning, Elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: Intrapreneurship, technopreneurship, cultural entrepreneurship, International entrepreneurship, Netpreneurship, Ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: Their values, Business philosophy and behavioral orientations; Conflict in family business and its resolution

Unit 3: Public and Private System

Public and private system of stimulation, Support and sustainability of entrepreneurship. Requirement, Availability and access to finance, Marketing assistance, Technology, Industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, Role and functions of business incubators, Angel investors, Venture capital and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/project proposal; Contents of business plan/ project proposal; Designing business processes, Location, Layout, Operation, Planning & Control; Preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, Such as financial/non-financial institutions.

Unit 5: Mobilizing Resources

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, Suppliers, Bankers, Principal customers; Contract management: Basic start-up problems.

Suggested Readings:

- 1.Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
- 2.Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
- 3.Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
- 4.Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
- 5.Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
- 6.Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India.

Unit-1: Computerized Accounting System:-

Concept of Computerized Accounting System, Comparison between Manual and Computerized Accounting, Advantages of Computerized Accounting System, Limitations of Computerized Accounting System, Feature of a computerized Accounting System, Types of Computerized Accounting System, Structure of computerized Accounting System.

Unit-2 Accounting using Database Management System (DBMS):-

Concept of DBMS, Object in DBMS: Table, Queries, Forms, Reports, Creating data table for accounting, Introduction to Data Definition Language Statements & Data Manipulation Language Statements (Creating Tables, Selecting Data, Inserting Data, Updating Records, Dropping a Table, Querying Database, Aggregating Data, Grouping, Ordering Data, Joining Tables etc.)

Unit-3 Accounting application of Electronic Spreadsheet:-

Introduction to spread sheets, working on spread sheet, MS excel and its applications working of MS-Excel. Concept of an Electronic Spreadsheet (ES), Features offered by Electronic Spreadsheet, Preparing depreciation schedule, loan repayment schedule, payroll accounting and other such applications. Designing Supplier and customers System for Accounting using Form, Query, Module, and Report

Unit-4 Introduction TO GST:-

Introduction of GST - Taxes Subsumed under GST, Types of GST, Advantages of GST, Tax laws before GST, Price reduction in GST, Determination of Tax - Registration - Process of Registration, Cancellation and renovation of registration, Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax.

Unit-5

Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools, Introduction to ledger and Trial balance.

Suggested Readings:

1. Taxmann's Basics of GST,
2. Rajaraman, V., *Introduction to Information Technology*, PHI.
3. Bharihoka, Deepak, *Fundamentals of Information Technology*, Excel Book.
4. Madan, Sushila, *Computer Applications*, Mayur Paperbacks, New Delhi.

SEMESTER -VI

MUBCM 601(i): CORPORATE TAX PLANNING

Credits : 6

Unit 1: Introduction

Tax planning, Tax management, Tax evasion, Tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits.

Unit 2: Tax planning-1

Tax planning with reference to setting up of a new business: Location aspect, Nature of business, Form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets

Unit 3: Tax planning-2

Tax planning with reference to specific management decisions - Make or buy; Own or lease; Repair or replace; Tax planning with reference to employees' remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation

Unit 4: Special provisions relating to non-residents

Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

Unit 5: Tax planning with reference to business restructuring

Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.

Suggested Readings:

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
4. D.P. Mittal, *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, *IFRS*, Taxmann Publications Pvt. Ltd. New Delhi.

Unit 1: Introduction

Origin of banking: definition, Banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, Changing role of commercial banks, Types of banks

Unit 2: Cheques and Paying Banker

Crossing and endorsement - Meaning, Definitions, Types and rules of crossing. Duties, Statutory protection in due course, Collecting bankers: Duties, Statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit 5: Insurance

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

Unit 1: The Investment Environment

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

Unit 2: Fixed Income Securities

Bond features, Types of bonds, Estimating Bond yields, Bond Valuation types of bond risks, Default risk and credit rating.

Unit 3: Approaches to Equity Analysis

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Dividend capitalization models, Price-earnings multiple approach to equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Unit 5: Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, Insider trading, Investors' awareness and activism

Suggested Readings

- 1.C.P. Jones, *Investments Analysis and Management*, Wiley, 8th edition.
- 2.Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
- 3.R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
- 4.N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
- 5.Mayo, *An Introduction to Investment*, Cengage Learning.

Unit 1: Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit,

Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: Audit of Companies

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

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit

Unit 3: Recent Trends of Auditing and Corporate Governance

Recent Trends in Auditing: Basic considerations of audit in EDP Environment;

Auditing Standards; Relevant Case Studies/Problems

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

Unit 4: Business Ethics

Morality and ethics, Business values and ethics, Approaches and practices of business ethics, Corporate ethics, Ethics program, Codes of ethics, Ethics committee; Ethical Behavior: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

Unit 5: Corporate Social Responsibility (CSR)

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability's and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
- 2 Aruna Jha, *Auditing*. Taxmann Publication.
3. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New s
- 4 N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw

Unit 1: Introduction

A. *International Business: Concept*, Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

B. *International Business Environment*: National and foreign environments and their components - Economic, Cultural and Political-legal environments

Unit –2: Theories of International Trade

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

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

Unit –3: Regional Economic Co-operation

a. Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).

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

Unit –4: Organizational structure

a. International business operations; International business negotiations.

b. *Developments and Issues in International Business*: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit –5: International Economic Zones

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

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

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
3. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Routledge.
4. Sumati Varma, *International Business*, Pearson Education.
5. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning.
6. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
7. Bennett, Roger. *International Business*. Pearson Education.
8. Peng and Srivastav, *Global Business*, Cengage Learning.

Unit 1: Introduction

Office and Office Management: Meaning of office. Functions of office –Primary and administrative management functions, Importance of office, Duties of the office manager, His qualities and essential qualifications. Filing and Indexing: Filing and Indexing-Its meaning and importance, Essentials of good filing, centralized vs. decentralized filing, System of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.

Unit 2: Communication System

Mail and Mailing Procedures: Mailing Procedures – Meaning and importance of mail, Centralization of mail handling work, Its advantages, Room equipment and accessories, Sorting tables and rack, letter opener, Time and date stamps, Postal franking machine, Addressing machine, Mailing scales, Mailing through post, Courier, E-mail, Appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, Distributing, Folding of letters sent, Maintenance of peon book, dispatching, courier services, central receipt and dispatch. Forms and Stationery: Office Forms – Introduction, Meaning, Importance of forms, Advantages of using forms, Disadvantages of using forms, Type of forms, Factors affecting forms design, Principles of form design, form control. Stationery – Introduction, Types of stationery used in offices, Importance of managing stationery, Selection of stationery, Essential requirements for a good system of dealing with stationery, Purchasing principles, Purchase procedure, Standardization of stationery.

Unit 3: Office Equipments, Budget and Audit

Modern Office Equipments: Modern Office Equipment – Introduction, meaning and Importance of office automation, Objectives of office mechanization, Advantages, Disadvantages, Factors determining office mechanization. Kind of office machines: Personal computers, Photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids. Budget: Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure Audit: Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

Unit 4: Banking and Payment System

Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work, Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), Post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

UNIT 5: Role of Secretary

Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication-mail, Voice mail, Internet, Multimedia, Scanner, Video-conferencing, Web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages-mail. Maintenance of appointment diary.

Suggested Reading:

1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
2. Leffingwell and Robbinson: *Text book of Office Management*, Tata McGraw-Hill.
3. Terry, George R: *Office Management and Control*.
4. Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons.

Unit 1: Introduction

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

Unit 2: Budgetary Control

Budgeting and Budgetary Control: Concept of budget, Budgeting and budgetary control, Objectives, Merits, and limitations, Budget administration, Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit 3: Standard Costing

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, Advantages, Limitations and, applications. Variance Analysis – Material, Labor, Overheads and sales variances, Disposition of Variances, Control Ratios.

Unit 4: Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, key factor, determination of cost indifference point.

Unit 5: Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – Profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, Sell or process further, Operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

Unit 5: Contemporary Issues

Responsibility Accounting: Concept, Significance, Different Responsibility Centers, and Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

Suggested Reading:

- 1.Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting* , Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
- 3.Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
- 4.Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.

Unit 1: Conceptual Framework

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

Unit 2: The Consumer Protection Act, 1986 (CPA)

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

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

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

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

Unit 5: Consumerism in India

Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs*” (2007) Delhi University Publication.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.

Unit 1: Basic Issues and features of Indian Economy

Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure

Unit 2: Policy Regimes

- a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

Unit 3: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

Unit 4: Sectoral Trends and Issues

- a) *Agriculture Sector*: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; The role of technology and institutions; Price Policy, The public distribution system and food security.
- b) *Industry and Services Sector*: Phases of Industrialization – The rate and pattern of industrial growth across alternative policy regimes; Public sector – Its role, Performance and reforms; The small scale sector; Role of Foreign capital.
- c) *Financial Sector*: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

Unit 5: Inflation, Unemployment and Labour market

Inflation: Causes of rising and falling inflation, Inflation and interest rates, social costs of inflation; Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, The trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economy*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Uma Kapila (ed), "*Indian Economy since Independence*", Relevant articles.
5. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
6. Mankiw, N. Gregory. *Principles of Macroeconomics*. Cengage Learning

MUBCM 604: SEMINAR AND COMPREHENSIVE VIVA**Credits: 4**

The objective of the seminar and viva voce examination is to enhance their presentation and communication skills, so that they can face the challenges of competitive world. The students will give two seminar presentations in the Department. In viva voce questions shall be asked based on the general awareness related to commerce, economics and accounts. Students should update their knowledge related to latest events in the field of Commerce, Economics and Management.