

B. Com.

DISTRIBUTION OF DIFFERENT COURSES AND CREDITS IN VARIOUS SEMESTERS

Offered By:

Department of Commerce
Faculty of Commerce
Deen Dayal Upadhyaya Gorakhpur University, Gorakhpur

Course Code - COM 101

Credits -02

Course Title - **Business Environment**

Unit 1

Meaning, concept & scope of environment Business & its environment for effective performance, Indian performance, Indian economy-its main feature, macro environment- Economic consideration, political & government setup, socio cultural factors, social responsibility of business towards employee, community share holders consumers, business & economy;- meaning of business economy, Types of Economies-free, capitalization, socialistic, socialistic & mixed economy, Role of Government: Economic, Regulatory, Interpersonal, Promotional & Planning.

Unit 2

Economic Growth & Development – Meaning of economic growth, factors affecting economic growth, impact of circular flow of money on business, large scale & small scale business. Role of foreign Investments, private foreign investment limitations & degree of foreign investments, Govt. policy, event changes, Business & Law _ Business cycle, Inflation - Meaning, causes & Measures to check inflation and price spiral. Brief intro of MRTP, FERA, Monetary & fiscal policy, Company law, Money & Capital market. Financial Institutions - an overview.

Course Code - COM 102
(C010101T)

Credits -03

Course Title - **Business Organization- I**

Unit-I

Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.

Unit-II

Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Course Code - COM 103
(C010101T)

Credits -03

Course Title - **Business Organization- II**

Unit-I

Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit-II

Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation

Course Code - COM 104

Credits -02

Course Title - **Documentation in Business**

Unit –I

Business Correspondence

Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim & adjustment letters; Job application letter, preparing the resume; Memorandum, inter - office memo, notices, note-sheet, agenda, minutes;

Unit-II Documentation

Report Writing: Define the basic format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in writing report; Citation rules (APA style documentation); Working with the features of word processing software; Document and folder naming and classification.

Unit-I

Course Code - COM 105 (C010102T)	Credits -03
Course Title –Business Statistics- I	

Unit-I

Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.

Unit- II

Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.

Unit- I

Course Code - COM 106 (C010102T)	Credits -03
Course Title - Business Statistics-II	

Unit-I

Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank, Coefficient of Correlation.

Unit- II

Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.

Course Code - COM 107

Credits -02

Course Title - **Elements of Banking & Insurance**

Unit I:

Banking

Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks,

Operations of Banking: Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), Epayments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

Unit II: Insurance

Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits, Life and Non-Life Insurance, Regulatory Framework of Insurance: IRDA Act 1999; Objectives & Composition of IRDA, Role of IRDA.

Unit- I

Course Code - COM 108
(C010103T)

Credits -03

Course Title - **Business Communication- I**

Unit-I

Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.

Unit- II

NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.

Course Code - COM 109

Credits -03

Unit- I (C010103T)

Course Title - **Business Communication- II**

Unit-I

Business language and presentation

Importance of Business language, Vocabulary Words often confused Words often misspelt, common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft.

Office Correspondence: Official Letter, Semi OfficialLetter and Memorandum.

Unit- II

Report Writing

Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation)in reports.

Course Code - **COM 110**

Credits -03

Unit- I (C010104T)

Course Title - **Introduction to computer Application- I**

Unit-I

Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC- Software packages-An introduction, Disk Operating system and windows: Number systems and codes.

Unit- II

Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems.

Course Code - **COM 111**

Credits -03

Unit- I (C010104T)

Course Title - **Introduction to computer Application- II**

Unit-I

Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.

Unit- II

Word processing: Meaning and role of word processing in creating of document, Editing, formatting and printing document using tools such as spelling checks, Data Communication Networking-LAN& WANS.

Course Code - COM 112
(C010201T)

Credits -03

Unit-I
Course Title - **Business Management- I**

Unit-I

Discuss the Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.

Unit- II

Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.

Unit- I

Course Code - COM 113
(C010201T)

Credits -03

Course Title - **Business Management- II**

Unit-I

Direction: Concept and Techniques, Coordination as an Essence of Management, Communication-Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.

Unit- II

Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.

Course Code - COM 114
(C010202T)

Credits -03

Course Title - **Financial Accounting**

Unit- I

Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.

Unit- II

Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana.

Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods.

Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.

Course Code - COM 115
(C010202P)

Credits -03

Course Title - **Computerised Accounting**

Unit I

Accounting- Concept, Objectives, Advantages and Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business.

Unit II

Introduction to Computer and Accounting Information System {AIS}: Introduction to Computers (Elements, Capabilities, Limitations of Computer System). Introduction to Operating Software, Utility Software and Application Software. Introduction to Accounting Information System (AIS) as a part of Management Information System

Course Code - COM 116

Credits -03

Unit I (C010204T)

Course Title - **Essential of E-Commerce-I**

Unit-I

Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.

Unit II

Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.

Course Code - COM 117
Unit I (C010204T)

Credits -03

Course Title - **Essential of E-Commerce-II**

Unit-I

Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time, Delivery in B2B.

Unit II

Applications in Governance: EDI In Governance; E Government; E Governance Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To- Government; E-Governance Models; Private Sector Interface In E Governance.

Course Code - COM 118
(C010205T)

Credits -03

Course Title - **Business Economics-I**

Unit I

Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope Of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand.

Unit II

Theory of Cost: Short Run and Long Run Cost Curve Traditional and Modern Approaches. Production Function: Law of Variable Proportion; Properties Ride Line, Optimum Factor Combination and Expansion Path; Return to Scale; Internal And External Economics And Diseconomies.

Course Code - COM 119
(C010205T)

Credits -03

Course Title - **Business Economics-II**

Unit I

Perfect Competition: Meaning, Price and Output Determination.

Monopoly: Meaning and Determination of Price under Monopoly; Equilibrium of A Firm/Industry.

Monopolistic Competition: Meaning and Characteristics; Price and Output Determination under Monopolistic Competition.

Unit II

Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory of Modern Theory, Wage- Meaning, Determination of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories of Rent: Interest Concept- and Theories of Interest Profit- Concept and Theories of Profit.

Unit Code - COM 120

Credits -02

Course Title - **Fundamentals of Commerce**

Minor Vocational

Unit-I

Introduction: Meaning, definition and scope of commerce, evolution of commerce; economic activities – its kinds – trade and aids to trade; business, industry, profession; employment – meaning, definition and scope.

Unit II

Forms of Business Organisation: Meaning, and significance; different forms of business organizations – sole trader, partnership firms, joint hindu family firms – meaning, definition, characteristics, scope, advantages and disadvantages; co-operative organizations – meaning, objectives and significance, Joint Stock Company: Meaning, definition, features and kinds of companies, Government Undertakings and Public Utilities: Meaning, definition, features, kinds, Co-operative Societies: Meaning, definition, features, types.

Course Code -	Credits -02
Unit-I	
Course Title - Computer Application in Business	
Minor Vocational	

Unit-I

Basics of Computing and Internet- Computing: Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business. **Computer Networks:** Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall. **Basic Internet Terminology:** I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines ,Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Unit II

Recent trends in computing -Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; Cloud computing: meaning, types of cloud services: IaaS, PaaS, SaaS; Grid Computing; Virtualization; Green Computing; E-Commerce, Electronic Data Interchange (EDI), Payment Gateways;

Course Code - COM 201 (C010301T) Unit I	Credits -03
Course Title - Company Law I	

Unit-I

Indian Companies Act 2013: Nature and Types of Companies, Conversion of Public Companies into Private Company's and Vice Versa. Formation, Promotion and Incorporation of Companies, Memorandum of Association; Article of Association; Prospectus.

Unit II

Shares: Types, Share Capital-Kinds; Allotment of Shares; Members – Categories, Modes of Acquiring Membership, Rights and Liabilities; Transfer and Transmission- Difference, Methods of Borrowing, Debentures, Mortgages and Charges - Fixed and Floating.

Course Code - **COM 202**
(C010301T)

Credits -03

Course Title - **Company Law II**

Unit I

Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.

Unit II

Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of Oppression and Management. Mismanagement, Winding Up-Kinds and Conduct-Petition for Winding Up, Appointment of Official Liquidator and Duties.

Unit I

Course Code - **COM 203**
(C010302T)

Credits -03

Course Title - **Cost Accounting I**

Unit-I

Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.

Unit II

Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.

Unit I

Course Code - **COM 204**
(C010302T)

Credits -03

Course Title - **Cost Accounting II**

Unit-I

Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.

Unit II

Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.

Unit I

Course Code - **COM 205**
(C010303T)

Credits -03

Course Title - **Business Regulatory Framework I**

Unit-I

Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects

Unit II

Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.

Course Code - **COM 2 06**

Credits -03

Unit I (C010303T)

Course Title - **Business Regulatory Framework II**

Unit-I

Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership;
Performance of the Contract: Remedial Measures; Auction able Claims.

Unit II

Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour
of Cheque, Payment in due Course.

Course Code - COM 207
Unit I (C010304T)

Credits -03

Course Title - **Inventory Management I**

Unit-I

Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory, Management, Benefits of good Inventory Management.

Unit II

Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.

Unit I

Course Code - COM 208
(C010304T)

Credits -03

Course Title - **Inventory Management II**

Unit-I

Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio-current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.

Unit II

Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.

Unit I

Course Code - COM 209
(C010401T)

Credits -03

Course Title - **Income Tax Law & Accounts I**

Unit-I

Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.

Unit II

Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.

Course Code - COM 210
(C010401T)

Credits -03

Course Title - **Income Tax Law & Accounts II**

Unit I**Unit-I**

Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.

Unit II

Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.

Course Code - COM 211
(C010402T)

Credits -03

Course Title - **Fundamentals of Marketing**

Unit I

Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.

Consumer Behaviour-An Overview: Consumer buying process; Factors influencing consumer buying decisions.

Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.

Unit II

Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.

Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.

Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.

Retailing: Types of retailing – store based and non- store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.

Course Code - COM 212
(C010403P)

Credits -03

Course Title - **Digital Marketing**

Unit-I

Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis. Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.

Unit II

Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts. Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E- mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.

Unit I

Course Code - COM 213
(C010404T)

Credits -03

Course Title - **Fundamentals of Entrepreneurship I**

Unit-I

Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship.
Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager.
Entrepreneurship & Environment.

Unit II

Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.

Unit I

Course Code - COM 214
(C010404T)

Credits -03

Course Title - **Fundamentals of Entrepreneurship II**

Unit-I

Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.

Unit II

Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.

Course Code - COM 215
(C010405T)

Credits -03

Course Title - **Tourism & Travel Management I**

Unit-I

Introduction to Travel: Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.

Unit II

The Modern Tour Industry: Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.

Course Code - COM 216
(C010405T)

Credits -03

Course Title - **Tourism & Travel Management II**

Unit-I

Tour Operations and Documentation: Functions-Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports-various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.

Unit II

Impact of Tourism and Tourism Organizations: Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism. Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).

Course Code -
Course Title - **E-Filing of Return**
Minor Elective

Credits -02

Unit I

Conceptual Framework: e-filing- Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

Unit II

Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops), TDS and e-Filing of TDS returns: Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

.

Course Code -

Credits -02

Course Title - **Investment in Stock Market**
Minor Vocational

Unit-I: Basics of Investing

Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares, Bonds and Debentures. Indian Security Markets: Primary Markets (IPO, FPO, Private placement, Offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information, Fundamental & Technical Analysis. Trading in securities: types of orders, using brokerage and analyst recommendations.

Unit II: Indian Security Markets

Primary Markets (IPO, FPO, Private placement, Offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information. Trading in securities: types of orders, using brokerage and analyst recommendations. Mutual Funds, Types of Mutual funds

Course Code - COM 301
(C010501T)

Credits -03

Course Title - **Corporate Accounting I**

Unit I

Shares: Features, Types of Shares, Difference Between Preference Shares And Equity Shares, Share Capital and Its Types. Issues, Forfeiture and Re Issue of Shares, Redemption of Preference Shares.

Unit II

Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use of Profit and Loss Prior To Incorporation, Methods of Computing Profit and Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation of Balance Sheet And Statement Of Profit And Loss.

Course Code - COM 302
(C010501T)

Credits -02

Course Title - **Corporate Accounting II**

Unit I

Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.

Unit II

Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.

Course Code - COM 303 (C010502T)	Credits -03
Course Title - Goods & Services Tax I	

Unit I

Indirect Tax: Meaning, Features, Difference between Direct and Indirect Taxes, Types of Indirect Tax before GST Position, Shortcoming of Indirect Tax System during PreGST Era. GST Meaning Advantages, Disadvantages of Evaluation of GST, Structure of GST, CGST, SGST, IGST, UTGST, and Important Definitions under GST Act.

Unit II

Time of Supply: Meaning of Goods and Services, TOS under Reverse Charge Mechanism, Invoicing Provisions, and Provisions related with Changes in GST Rate.

Place of Supply: POS Meaning, POS of Goods and Services, Intra state and Interstate Supply. Value of Supply: Meaning, Provisions Related with Determination of Value of Supply of Goods and Services, Determination of GST Liability.

Course Code - COM 304
(C010502T)

Credits -02

Course Title - **Goods & Services Tax II**

Unit I

Input Tax Credit ITC: Meaning of Utilization of ITC, Block Credit, Supply Not Eligible for ITC, Matching, Reversal and Reclaim of ITC. **Payment Under GST:** Manner of Payment of GST Liability, Concept of Electronic, Cash Credit And Liability Ledger, Refund of Excess GST. **Return:** Meaning, Purpose and Importance, Different Types of Return, Due Date of Filing Return, **Assessment under GST:** Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.

Unit II

Registration: Meaning of Final Registration, Compulsory Registration, and Procedure for New Registration, Amendment and Cancellation of Registration. Accounts and Records: Manner of Maintenance of Accounts, Period of Retention of Relevant Records. Invoice: Format, Types Debit and Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental and Specific Audit, Penalty and under GST, E -Way Bill.

Course Code - COM 305
(C010506P)

Credits -04

Course Title - **Major Industrial Training / survey**

Unit I

Course Code - COM 306
(C010503T)

Credits -03

Course Title - **Business Finance I**

Unit-I

Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.

Unit II

Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.

Course Code - COM 307

Credits -02

Unit I (C010503T)

Course Title - **Business Finance II**

Unit-I

Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital. **Unit II**

Time value of Money, Uses of simple and Compound interest in business finance.

Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.

Course Code - COM 308
Unit I (C010504T)

Credits -03

Course Title - **Principles & Practices of Insurance I**

Unit-I

Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.

Unit II

Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.

Course Code - COM 309

Credits -02

Unit I (C010504T)

Course Title - **Principles & Practices of Insurance II**

Unit-I

Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.

Unit II

Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.

Course Code - COM 310

Credits -03

Unit I (C010505T)

Course Title - **Monetary Theory and Banking in India I**

Unit-I

Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. **Financial System:** Components, Financial Intermediaries

Unit II

Indian Banking System: Definition of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.

Unit I

Course Code - COM 311
(C010505T)

Credits -02

Course Title - **Monetary Theory and Banking in India II**

Unit-I

Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers

Unit II

The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.

Unit I

Course Code - COM 312 (C010601T)	Credits -03
Course Title - Accounting for Managers I	

Unit-I

Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.

Unit II

Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).

Course Coe - COM 313
(C010601T)

Credits -03

Course Title - **Accounting for Managers II**

Unit-I

Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance,

Unit I

Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.

Unit II

Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.

Course Code - COM 314
(C010602T)

Credits -03

Course Title - **Auditing I**

Unit I

Methodology of Accounting, Auditing and Fraud risk management in **Kautilya's Arthshastra. Audit and Audit Process:** Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor

Unit II

Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.

Course Code - COM 315
(C010602T)

Credits -02

Course Title - **Auditing II**

Unit I

Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.

Unit II

Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. **Cost Audit:** Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. **Internal Audit:** Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.

Course Code - COM 316 (C010603R)	Credits -05
Course Title - Comprehensive Viva-Voce	

Course Code - COM 317 (C010606P)	Credits -04
Course Title – Project	

Course Code - COM 318
(C010604T)

Credits -03

Course Title - **Financial Institutions & Market I**

Unit I

Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.

Unit II

Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.

Unit I

Course Code - COM 319
(C010604T)

Credits -02

Course Title - **Financial Institutions & Market II**

Unit I

Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.

Unit II

Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT &NCLAT.

Course Code - COM 320
(C010605T)

Credits -03

Course Title - **Human Resource Management I**

Unit I

Unit-I

Human Resource Management concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.

Unit II

Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. Training & Development: Training- objectives & Importance of training, Training Methods-On job training and off- the job training.

Course Code - COM 321
Unit I (C010605T)

Credits -02

Course Title - **Human Resource Management II**

Unit-I

Employee Compensation: Compensation & Welfare, Job Evaluation. **Performance Appraisal:** Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.

Unit II

EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.

Course Code - COM 322
Unit I
(C010606T)

Credits -03

Course Title - **Business Ethics and Corporate Governance I**

Unit-I

Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.

Unit II

The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.

Course Code - COM 323
(C010606T)

Credits – 02

Course Title - **Business Ethics and Corporate Governance II**

Unit I

Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.

Unit II

Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.

Course Code - COM 324
(C010607T)

Credits -03

Course Title - **Advertising & Sales Promotion**

Unit-I

Marketing Communications - Role of MC in marketing process, Communication process, steps involved in developing MC programme, Effectiveness of Marketing Communication - Purpose, Role, Functions, Types, Communication appeal

Unit-II

Advertising-Definition, Objectives, Functions, Importance, Criticism, Role of Advertising in promotion. Advertising Budgets: Methods, Advertising Agency: Type of agencies, Services offered by various agencies, remuneration, Criteria for selecting the agencies and evaluation.

Sales Promotion - Definition, Objectives, Functions, Importance, Criticism, Role of Sales promotion in marketing communication, Sales Promotion methods: B2B, B2C, B2T, T2C

Course Code - COM 325
(C010607T)

Credits -02

Course Title - **Sales & Distribution**

Unit-I

Introduction to Sales Management: Meaning and definition of Sales Management - Origin and development of Salesmanship - Characteristics of Sales Management -Importance of Sales Management - Objectives of Sales Management, Sales Organisation. Personal Selling and Selling Methods Concept of personal selling - Importance - Objectives - Process - Role of personal selling in marketing, Personal Selling Process.

Unit II

Physical Distribution: Definition, Objectives of Physical Distribution - Components of Physical Distribution- Introduction, need and scope of distribution management, Marketing channels strategy, levels of channels, institutions for distributions - retailing, wholesaling, Selection of channels - Distribution policies –Definition, Role and Importance of channels of distribution. Channel Decisions, Participants in channel system -Functions of Wholesaler & Retailer.