

ST. JOSEPH'S COLLEGE (AUTONOMOUS)

BANGALORE 560 027



Re-Accredited With 'A' Grade and 3.73/4 CGPA by NAAC

Recognised by UGC as College of Excellence

DEPARTMENT OF COMMERCE

SYLLABUS 2016 ONWARDS

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PREAMBLE

The Department of Commerce offers a three year B.Com industry integrated course alongside a three year regular B.Com program. The course is divided into six semesters. This industry integrated course is career oriented in its design, course structure and teaching – learning process. The innovative curriculum has been designed and developed by duly considering the desired level of knowledge and skills required to meet the ever changing environment in global business.

This Industry Integrated Course called Business Process Services (BPS) caters to students desirous of building their professional competence with specialized knowledge in the field of Business and Commerce to suit industrial needs. It facilitates students to acquire adequate knowledge in the field of Accounting, Economics, Taxation, Statistics, Auditing, Cost Accounting and Finance. Besides it encourages students to pursue professional courses such as CA and CS. The programme includes internship, project, and viva voce and inter-disciplinary certificate courses. The Programme also offers CBCS (Choice Based Credit course) in the fourth Semester. The syllabus has been approved by the Board of Studies and comes into force from the academic year 2016.

Vision

To impart value based quality education to serve the ever changing global needs in the field of commerce by preparing men and women who will be agents of change.

Mission statement

The Department of Commerce strives to provide quality Commerce education by adopting effective teaching – learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

Focus of the papers

The course provides industry specific curriculum with focused approach on specific areas in the field of Commerce .The curriculum has a combination of papers both from the regular B.Com course and from the BPS course. While the papers from the regular BCom course lays sound foundation for the study of the core subjects necessary for continuing a commerce course the other component offers papers suiting industry needs. Thus, each semester beginning the III semester through the VI semester will have two papers from the regular BCom course and two industry relevant papers each which will train students on practical aspects of the industry.

The curriculum beginning from the academic year 2016 offers a variety of papers in the discipline of Commerce, with each set of papers catering to a particular nature of subjects. The syllabi for the V, VI semester will be put up once the Board of Studies meets and approves the content of the papers. The focus the papers are as follows:

- The necessary courses specifically for the BPS programme are Finance and Accounting for Business Process Services, Insurance for Business Process Services, Banking for Business Process Services, Retail Environment and Market Research.
- Financial Accounting I, Financial Accounting II, Corporate Accounting, Management Accounting, Cost Accounting I and Cost Accounting II, Financial Management are papers catering to the core subjects necessary for continuing commerce.
- The curriculum caters to the field of management through the papers, Principles of Management.
- Business Law and Companies Act 2013 are papers that give students a view of commerce from a legal standpoint.
- The curriculum has two courses in basic economics namely Managerial Economics and Macro Economics and Indian Economic Environment which provide knowledge in the subject of economics.
- A paper each in Business Statistics and Mathematics for Managers provide the necessary quantitative skills
- The course also covers papers in Income Tax, Auditing, E-Commerce and Operations Research.
- **A compulsory internship is a part of the study wherein students will gain real time experience by working in the industry**
- The Department offers five Choice Based Credit System (CBCS) Papers out of which at a time four will be offered.
- The Choice Based Credit System (CBCS) offers papers from various fields of Commerce which includes Basic Accounting, Entrepreneurial Development, Foundation on Income Tax, Marketing Management and Fundamentals of Stock Markets.

COURSE STRUCTURE 2016 ONWARDS

Subject Code	Subject Title	Core / Allied	Hours Per Week	Total Hours	Credits
SEMESTER I					
BPS1116	Financial Accounting-1	Core	4	60	4
BPS1216	Principles of Management	Core	4	60	4
BPS1316	Managerial Economics	Allied	4	60	4
BPS1416	Mathematics For Managers	Allied	4	60	4
SEMESTER II					
BPS2116	Financial Accounting -2	Core	4	60	4
BPS2216	Business Law	Core	4	60	4
BPS2316	Macro Economics and Indian Economic Environment	Allied	4	60	4
BPS2416	Business Statistics	Allied	4	60	4
SEMESTER III					
BPS3116	Corporate Accounting	Core	4	60	4
BPS3216	Financial Management	Core	4	60	4
BPS3316	Finance and Accounting for Business Process Services	Allied	4	60	4
BPS3416	Insurance for Business Process Services	Allied	4	60	4
SEMESTER IV					
BPS4116	Cost And Management Accounting	Major Core	4	60	4
BPS4216	Banking for Business Process Services	Major Core	4	60	4
BPS4316	Retail Environment and Market Research	Allied	4	60	4
	CBCS 1	2	2	50	2
	CBCS 2	2	2	50	2

Choice Based Credit System

4BCOE1	Foundation on Income tax
4BCOE2	Basic accounting
4BCOE3	Entrepreneurial Development
4BCOE4	Fundamentals of Stock Market
4BCOE5	Marketing Management

PEDAGOGY

The B.Com Industry Integrated course lays a sound foundation for employment in the industries soon after completing undergraduate studies but also has subjects necessary for continuing a post graduate course.

The methodology of the course includes lectures, case studies, group discussion, student's presentations, class tests, Quizzes etc, to develop conceptual and analytical skill.

A B.Com graduate also has opportunities to apply for professional courses in commerce and accountancy such as CA, CS, ICWA, CIMA, CFA and CMA etc.

Students will intern for a period of 6 weeks after the completion of the fourth semester during the summer break.

CREDIT GRADE BASED PERFORMANCE ASSESSMENT (CGPA)

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University.

The course gives 30% weightage to Continuous Internal Assessment (CIA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 70% weightage is given to End semester Examinations.

EXAMINATION EVALUATION PATTERN

Students must score a minimum of 35% in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2½ hours 70 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Assessment methods	Remarks		CA marks
Mid semester examination	<ul style="list-style-type: none"> • One and half an hour examination • 35marks written examination • centrally organized Test 		15
Seminars, Assignments, Projects, Quizzes, Discussions, Model Making Etc	<ul style="list-style-type: none"> • will be decide by the department/individual faculty 		10
Attendance	Attendance	Marks	5
	95% - 100%	5	
	91% - 94.99%	4	
	85% - 90.99%	3	
	80% - 84.99%	2	
	75% - 79.99%	1	
	> 75%	0	
Total		30	

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Section	Nature of questions	Distribution of marks
A	Conceptual	2 marks x 5 questions = 10 marks
B	Analytical	5 marks x 3 questions = 15 marks
C	Descriptive	10 marks x 3 questions = 30 marks
D	Case Study/Compulsory Question	15 marks x 1 question = 15 marks

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

End semester Examination Question Paper Pattern. Time: 2 hours 30 minutes. Maximum marks: 70.

The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers. Question papers received will go through the Board of Examiners for scrutiny for content, suitability of marks, inclusion of topics and typological / mistakes and language.

Section A: Conceptual (10x2 marks = 20) 10/12 questions

In this section questions seek to test a students conceptual knowledge of the subject and fact retaining abilities

Section B: Analytical (3x5marks = 15) 3/5 questions

Questions in this section are to test whether students can analyse.

Section C: Descriptive (3 x10 marks =30) 3/5 questions

In this section, students are required to use a combination of facts, concepts, theories and judgement to explain the subject matter. Writing skills are also tested in this section.

Section D: Case Study/ Compulsory Question (1 x 15 marks = 15)

This section tests a student's ability to practically apply their theoretical knowledge of the subject.

For papers theory based papers, either a case study of compulsory question can be asked. For practical based papers, questions are numerical in nature.

SEMESTER 1
BPS 1116 - FINANCIAL ACCOUNTING -1

Objectives:

- To facilitate a strong conceptual understanding of the fundamentals of Financial Accounting concepts
- To acquire adequate knowledge of accounting treatments for the current, non-current assets and preparation of final accounts for companies.

Module 1: Accounting Theory

8Hrs

Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Definition – importance – Standard setting in India – International Accounting Standards (IAS) on Indian Accounting Standards.

Module2: Partnership dissolution and conversion into a Joint Stock Company

10Hrs

Partnership dissolution: Accounting procedure for closing the books of accounts {due to insolvency only} journal entries - ledger accounts - application of Garner Vs Murray rule - accounting treatment when all partners are insolvent. Conversion into a JSC: to a company: purchase consideration – methods of calculation of purchase consideration – Lumpsum method – net payment method – net assets method.

Module 3: Accounting for Current assets

10 Hrs

Current Assets: Inventories (Ind AS 2) - Meaning – Objectives - Inventory valuation as per Indian Accounting standards. Revenue recognition (Ind AS 9) – sale of goods – rendering of services – yielding interest, royalties and dividends - Uncertainties on Revenue Recognition – Disclosure.

Module 4: Accounting for Non – Current Assets

13 Hrs

Non-current assets - Initial measurement - Measurement after recognition or subsequent to initial recognition - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets – Accounting for Intangible assets (Ind AS 26 & IFRS).

Module5: Company Final Accounts

19Hrs

Meaning – Preparation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 (excluding Cash Flow Statement and Consolidated Financial Statement) - Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend, Commission payable before charging such Commission and after charging such commission.

Reading List:

- Bhattacharya, S.K. and J. Dearden, Accounting for Manager – Text and Cases, Third Edition, Vikas Publishing House, 2013.
- Chowdhry A, Fundamentals of Accounting & Financial Analysis. 2014 3rd Edition, Pearson Education.
- Gupta, R.L. and V.K. Gupta; Financial Accounting: Fundamental, Sultan Chand Publishers, 2014.
- Jain S P & Narang, Basic Financial Accounting, 2015, Kalayani Publishers
- Maheshwari, S.N. and S. K. Maheshwari; An Introduction to Accountancy, Eighth Edition, Vikas Publishing House, 2015.
- Maheshwari, S.N. and S.K. Maheshwari; Advanced Accountancy, Eighth Edition, Vol. I & II, Vikas Publishing House, 2015.
- Monga, J.R. and Girish Ahuja, Financial Accounting, Eighteenth Edition, Mayoor Paper Backs, 2015.
- Rajesh A & Srinivasan R, Accounting Made Easy 2012, Tata McGraw –Hill

SEMESTER I
BPS 1216 - PRINCIPLES OF MANAGEMENT

Objectives:

- To provide theoretical background in the principles of management
- To provide insights into different managerial skills used by managers

Module 1: The Evolution of Managerial Thought

10 Hrs

Introduction to Management: Evolution of management thought: Classical School of thought (Contributions of Taylor and Fayol) – Neo-classical School – Human Relations Approach (Hawthorne Experiments) and Behavioural Science Approach (brief outline) – Modern Management Theory – Quantitative Approach, Systems Approach and Contingency Approach. Nature and significance of management - Managerial roles - Mintzberg - An overview of functional areas of management - Principles of Management – Managerial skill set

Module 2: Planning Forecasting and Decision Making

8 Hrs

Planning: Concept, process and objectives – Types of plans – MBO & MBE, Corporate planning: Environment analysis and diagnosis. Forecasting: Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative. Decision making: Concept and process; Delegation and Principles of delegation: Strategy Formulation.

Module 3: Organizing and Staffing

10 Hrs

Organizing: Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentalization – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span. Staffing: Nature and Process of Staffing.

Module 4: Leadership, Motivation and Directing

12 Hrs

Motivating and Leading People at work: Leadership: Concept and leadership styles: Leadership theories- Trait theory, Rensis Likert Management theory, situational contingency theory; Motivation: Concept, Theories - Maslow, Herzberg, McGregor, Ouchi, Vrooms expectancy theory. Financial and non-financial incentives.. Directing: Meaning – Principles and techniques of directing.

Module 5: Managerial Control and Coordination

10 Hrs

Managerial control: concept and process: Effective control system: Techniques of control- traditional and modern. Co-ordination: Meaning – steps and methods of co-ordination.

Module 6: Change Management and Business Ethics

10 Hrs

Concept, nature and process of planned change: Resistance to change: Emerging horizons of management in a changing environment. Business/Management Ethics – factors affecting ethical decisions, benefits of business ethics

Reading List:

- Appaniah & Reddy: Essentials of Management.
- Drucker P, The Practice of Management (2012), Routledge
- Koontz & O' Donnell: Management.
- L. M Prasad: Principles of Management.
- Nerkar K and Chopde V, Principles and Practices Of Management (2011), Wiley India Pvt. Limited
- Premavathy M. Dr., Business Ethics, Srivishnu Publication
- Subba Rao, P, and Hari Shankar Pande. Principles and Practice of Management. Mumbai [India]: Himalaya Pub. House, 2010. Print.
- Thomas N. Duening and John. M. Ivan Cevich, Management, Principles and Guidelines (2013), Biztantra Publications.
- Tripathi and Reddy: Principles of Management.

SEMESTER I
BPS1316 - MANAGERIAL ECONOMICS

Course Objectives:

- To enable students to use microeconomic principles and quantitative tools to making sound managerial decisions
- To present business topics using graphs, equations and numerical tools

Module 1: Introduction to Managerial Economics

5Hrs

Introduction, meaning and scope of managerial economics. Relationship with production, marketing, finance and personnel. The role of managerial economist. Objectives of a firm.

Module 2: Theory Of Consumption

15Hrs

Cardinal utility- Law of demand - Determinants of demand - movements vs. shift in demand curve, Elasticity of demand, demand forecasting, techniques. Determinants of supply –elasticity of supply. Application, problems solving of demand, supply and elasticity. Ordinal Utility - Indifference curve - Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.

Module 3: Theory of Production

15Hrs

Concept of Production function - Law of variables proportions - Isoquants, Return to scale- Economies and Diseconomies of scale. the concept of opportunity cost. Accounting cost and opportunity cost, Costs in the short run and long run, Profit maximization and cost minimization. Revenue curves - Equilibrium of the firm, Break Even Point(problem solving) .

Module 4: Market Structures Perfect and Monopoly

10Hrs

Perfect competition – assumptions - Equilibrium of the firm - role of time in price determination. Theory of Monopoly Firm – features - Equilibrium of monopoly firm (short and long run). Allocative inefficiency & dead weight loss monopoly; Price discrimination.

Module 5: Imperfect Competition

15Hrs

Difference between perfect competition, monopoly and imperfect competition - Theory of monopolistic competition – feature – Short-run and Long-run Equilibrium; Concept of excess capacity, product differentiation; Empirical relevance. Oligopoly- features - Causes for the existence of oligopolistic firms; Cooperative vs. Non – cooperative Behaviour & dilemma of oligopolistic firms.

Reading List:

- Hall R. Varian (2010) Intermediate Microeconomics: A Modern Approach, East West publication 8th edition.
- Lipsey Richard G and Chrystal Alec (1995) Principles of Economics, Oxford Univ Press.
- Mankiw Gregory - Principles of Economics, Cengage Learning, 6th edition.
- Pyndick Robert.S and Rubinfeld Daniel L (2009) Microeconomics, Prentice Hall 7th edition
- Stonier A.W. And Hague (1980) A Text Book of Economic Theory, Longman Higher Education.

SEMESTER I

BPS 1416 – BUSINESS MATHEMATICS

Objective:

- To enable students to have a grasp of simple arithmetical calculations relating to topics on Commerce and Economics
- To develop students analytical ability

Module 1: Basic Mathematical Concepts

14 Hrs

Factors, factorization, HCF, LCM - Ratios and proportion –Basic laws of ratios, proportions – continued, direct, inverse, compound. Mixed proportions (time and work only) - Percentage – Application in business and commerce - Profit and loss, simple discount. Surds and indices

Module 2: Theory of equations-

10 Hrs

Theory of equations (Linear, Quadratic, and Simultaneous) Application of equations to business and commerce.

Module 3: Mathematics of Finance

14Hrs

Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.Compounding and discounting of a sum using different types of rates. Types of annuities - immediate, due, deferred, continuous, perpetual, and their future and present values. Amortization and present value concept in capital expenditure, leasing and bonds

Module 4: Introduction to Differentiation

15 Hrs

Functions (Concepts only) Derivatives – Standard forms, sum and product of two functions. Application of Differentiation.Secondary derivatives and maxima and minima, Application in Commerce – Cost functions, revenue functions, profit function, Break-Even Point (Simple problems only)

Module 5: Application of Differentiation

7 Hrs

Application in Commerce – Cost functions, revenue functions, profit function, Break-Even Point

Reading List:

- Raghavachari M.(2005). Mathematics for Management. Tata Mc. GrawHill.
- Raj, Dorai. (2004). Business Mathematics (2013). Mangalore: United Publisher.
- Sancheti&Kapoor . Business Mathematics (2013). Sultan Chand & Son.

SEMESTER –II

BPS 2116 - FINANCIAL ACCOUNTING II

Objective:

- To acquaint students with the accounting concepts, tools and Techniques influencing business organizations.
- To familiarize the students in the valuation of goodwill and shares in accordance to Indian Accounting standards and International Financial Reporting Standards.

Module 1: Royalty Accounts

12 Hrs

Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – journal entries and Ledger Accounts including minimum rent account

Module 2: Insurance Claims

12Hrs

Introduction – need – Loss of Stock Policy – Preparation of statement of Cost of Goods sold – Preparation of Statement to ascertain value of stock on the date of Fire - Treatment of Salvage – Valuation of stocks prior to date of fire -calculation of GP Ratio– Treatment of Average Clause Treatment of Abnormal items

Module 3: Branch Accounts

14 Hrs

Introduction – Inland Branches – Types – Dependant – Preparation of Branch Accounts in Head Office Books – Treatment of Cost Price – Invoice Price - Debtors Account – Creditors Account – treatment of Petty cash – prepaid insurance – creation of stock reserve – independent branches – preparation of Head Office Account in Branch Books – Branch Account in Head Office Books – Memorandum Trading and Profit and Loss Account in Head Office books – Incorporation of Trial Balance of branch in Head Office Books - Adjustment entries – goods-in-transit – cash in- transit – depreciation of Branch Assets- services rendered by Branch to Head Office and vice versa – Receipts and payments by Branch on behalf of Head Office and vice versa – Reconciliation of Branch and Head office Current Accounts

Module 4: Accounting for Goodwill

10Hrs

Definition, Meaning, elements of goodwill, types of goodwill, purchased goodwill, non-purchased or inherent goodwill, valuation of non-purchased goodwill, average profit method, super profit method, capitalization method and annuity method.

Module 5: An introduction to the Valuation of Shares

12Hrs

Definition, Meaning, need for valuation, factors affecting valuation, Earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value Method (IFRS 13) – approaches to valuation: Market approach, Income approach Discounted Cash Flow (DCF) Method and Adjusted Net Asset Method – Simple Problems.

Reading List:

- Anilkumar, Rajeshkumar&Mariyappa. (2011). Financial Accounting. New Delhi: Himalaya Publishing House.
- Grewal and Gupta. (2005). Advanced Accounting. New Delhi: S.Chand&Co.Ltd.
- IFRS explained: A guide to International Financial Reporting Standards. (2015)
- Jain, S.P. &Narang, K.L. (2011). Financial Accounting. New Delhi: Kalyani Publisher.
- Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publication. Radhaswamy and Gupta, R.L (2001), Advanced Accounting. New Delhi: S.Chand&Co.Ltd.
- Tulasian, P.C.(2013) Introduction to Accounting. New Delhi: S.Chand&Co.Ltd.

SEMESTER II

BPS 2216 – BUSINESS LAW

Objective: To provide students with an understanding of the Indian legal system and how it impacts the functioning of businesses and commercial transactions.

Module 1: Introduction

6 Hrs

Jurisprudence: Introduction to Law – Classification of law – Hierarchy of Courts – Brief of procedure in Courts. Meaning and Scope of business law – Sources of Indian business law

Module 2: Indian Contract Act of 1872

22 Hrs

Definition – Types of contract – Essentials of a valid contract – Offer – Acceptance – Consideration – Capacity of parties – Free consent: coercion, undue influence, fraud, misrepresentation, mistake– Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.

Module 3: Sale of Goods Act 1935

8 Hrs

Law of sale of Goods – Conditions and warranties – Transfer of ownership – Performance of contracts – Remedial measures.

Module 4: Consumer Protection Act [COPRA]

8Hrs

Background - Definition of (1) Consumer; (2) Consumer Dispute; (3) Complaint; (4) Deficiency; (5) Service – Consumer Rights – Consumer Protection Council – Consumer Redressal Agencies – District Forum – State Commission and National Commission.

Module 5: Intellectual Property Legislations

8 Hrs

Meaning and scope of Intellectual Properties – Patent Act of 1970 and amendments as per WTO agreements: Background – Objects – Definition – Inventions – Patentee – True and first inventor – Procedure for grant of Process and Product Patents – TRIPS (in brief) – Rights to patentee – Infringement – Remedies.

Module 6: Foreign Exchange Management Act 1999

4 Hrs

Objectives – Scope and salient features – Offences under the Act.

Module 7: Information Technology Act 2000

4 Hrs

Objectives – Definitions and salient features – Provisions pertaining to Piracy and related Offences and Penalties.

Reading List:

- Aswathappa. K & Ramachandra: Business Law, HPH, Mumbai.
- Bare Acts.
- Garg, Sareen, Sharma & Chawla: Business Law.
- Kapoor N.D: Business Law, Sultan Chand & Co.
- M. C. Kuchhal: Business Law.
- Nabhi: Business Law, Indian Law House, Mumbai.
- Tulsian: Business Law, Tata McGraw Hill, New Delhi

SEMESTER II
BPS 2316 - MACRO ECONOMICS AND THE INDIAN ECONOMIC ENVIRONMENT

Objective:

- To enable students to understand the nature and behaviour of important macro economic variables in the functioning of an economy.
- To impart knowledge regarding the working of Indian economy

Module 1: Theory of Income and Employment

20 Hrs

Definition of macro economics - Circular flow of income and wealth. Determination of income and employment - Basic assumptions of the Classicists , Say's Law of Markets ,Pigou's concept of wage cut ,Wage-price flexibility and Full Employment ,saving investment equality. The Keynesian Theory - Effective Demand-Aggregate Demand and Aggregate Supply, Consumption Function and its determinants, Investment Function, Multiplier, Accelerator.

Module 2: Inflation

20 Hrs

Functions of money - Demand for money - Theory of Liquidity preference. Composition of Supply of money - M1,M2,M3. Value of money- Quantity theory of money. Meaning and types of inflation, Demand-pull -Cost push Inflation. Effects of inflation, measures to control inflation-monetary and fiscal policy. Trade cycles- phases.

Module 3: Overview of Indian Economic Trends

10 Hrs

Basic Characteristics of Indian economy, national income – concepts, methods of measurement, trends of national income growth, structural composition of national income -growth of service sector in India. Trends in saving and Investment, occupational structure. Problems of Growth: Unemployment, Poverty, Inequality in Income distribution, Inflation, Concept of Parallel economy.

Module 4: Issues in Indian Economy

10 Hrs

Features of Indian agriculture-Low productivity, Land reform, Green Revolution, Rural Credit; Agricultural Marketing, Food Security. Industrial policies-public sector enterprises, MSMEs Industrial policies in the Pre-reform and Post-reform period in 1991.Globalization, Policies of the Indian Economy under WTO Regime.

Module 5: India's External Sector

10 Hrs

Composition and direction of India' s foreign trade, Balance of payments, Globalization, main provision under WTO .World Bank and International Monetary Fund – functions.

Recommended Reading:

- Datt, Ruddar and K.P.M, Sundharam, Indian Economy, S. Chand & Company Ltd., New Delhi
- Dornbusch, R and S. Fisher (2010)Macro Economics McGraw Hill, 11th edition
- Mankiw Gregory (2010)Macro economics Harvard University Worth Publishers 7th edition
- Misra, S. K. and V. K. Puri ,Indian Economy. Mumbai: Himalaya Publishing Home

SEMESTER II
BPS 2416 - BUSINESS STATISTICS

Objectives:

- To facilitate students to acquire knowledge of commonly used statistical methods
- To enable students to learn to apply in business contexts and interpret analyze performed by others.

Module 1: Introduction

5 Hrs

Importance of Statistics, Scope, Limitations and distrust of statistics, Classification of data, Tabulation (simple problems.) – diagrammatic representation of data – Excel applications.

Module 2: Measures of Central Tendency and Dispersion

15 Hrs

Mean, Median, Mode, Quartiles. Standard Deviation and Coefficient of variation.

Module 3: Correlation & Regression

12 Hrs

Scatter diagram, Karl Person's & Spearman's correlation of coefficient. Regression, Properties of regression co-efficient, coefficient of determination.

Module 4: Index Numbers

6 Hrs

Meaning, features, classification of index numbers. Construction of Index Numbers. Fisher Price index number, consumer price index number

Module 5: Time Series – Components of Time Series

7 Hrs

Trend analysis by Moving Averages and Least Squares Method (linear).

Reading List:

- Aggarwal S.L. (2009). Business Mathematics and Statistics. New Delhi: Ane Books.
- Elhance D.N. (2000). Fundamentals of Statistics. KitabMahal Publication.
- Ellahance, D.N, VeenaEllahance, B.M. and Agarwal. (1999). Fundamentals of Statistics. KitabMahal Publication.
- Gupta S.C. (2013). Fundamentals of Statistics. New Delhi: Himalaya Publishing House.
- Gupta S.P. (2006). Statistical Methods. New Delhi: S.Chand & Son.

SEMESTER III
BPS3116 - CORPORATE ACCOUNTING

Objective:

- To develop awareness about the provisions of Companies Act 2013 and conformity of latest amendments in Corporate Accounting.
- To expose the students to the practical aspects of accounting practiced by companies / corporations.

Module 1: Redemption of Preference Shares

10 Hrs

Meaning – Legal provisions as per section 55 of the Companies Act, 2013 – Treatment regarding premium and discount on redemption (Section 55 and 53 of the Companies Act, 2013) – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares)– Minimum number of shares to be issued for redemption – Issue of Bonus shares by using CRR account.

Module 2: Internal Reconstruction

10 Hrs

Meaning, objective - Legal provision relating to Capital Reduction- steps - Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet.

Module 3: Mergers and Acquisitions

15 Hrs

Introduction-Definitions- Amalgamation in the Nature of Merger and purchase - accounting treatments (Ind AS14) - Purchase consideration – calculation of goodwill or capital reserve – net payment and net asset method – treatment of Dissolution expenses met by purchasing company – accounting for assets and liabilities not taken over, inter-company owings and debts, Preparation of final accounts.

Module 4: Consolidation of Financial Statements

15 Hrs

Meaning of Holding & Subsidiary Company – Consolidated of Balance Sheet of Holding and Subsidiary Company – Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing-Preference shares and Debentures in Subsidiary company- Issue of bonus Shares by Subsidiary Company-Dividend declared by subsidiary Company-Proposed Dividend – Calculation of Cost of Control – Minority Interest – Preparation of Consolidated Balance Sheet

Module 5: Liquidation

10 Hrs

Meaning -Types - Voluntary Winding up or Winding Up by the Court - Calculation of Preferential payments - Pro-Rata Payment - Treatment of capital surplus -- Statement of Affairs under Compulsory Liquidation – liquidators final statement of Accounts.

Reading List:

- Anil Kumar, Rajesh Kumar(2010), Corporate Accounting, Himalayan Publishing House, 5th Edition/Student Edition, Mumbai.
- Gupta R.L. & M. Radhaswamy, Advanced Accountancy (2008) Sultan Chand & Sons, New Delhi.
- Jain S.P. and Narang K.L (2010). Corporate Accounting, Kalyani Publishers, REP/Edition, New Delhi.
- Maheshwari S.N &Dr.Maheshwari S.K, Advanced Accountancy, (2010), Vol.1, Vol.-2, Vikas Publishing House Pvt. Ltd, New Delhi.
- Mukerjee&Hanif, Modern Accountancy, (2010), Tata McGraw Hill, New Delhi
- .Paul S.K, (2008), AccountancyNew Central Book Agency, New Delhi.
- Shukla M.C, Grewal T.S. and S.C. Gupta (2006), Advanced Accountancy, S. Chand & Company Ltd., 13th Edition New Delhi.

SEMESTER III

BPS3216 - FINANCIAL MANAGEMENT

Objective:

- To enable students to understand the concepts of financial management.
- To enable students to apply the tools of financial management in decision making.

Module 1: Introduction

10 Hrs

Meaning of Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – wealth and profit maximisation – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

Module 2: Financing decision

18 Hrs

Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Problems. Cost of capital – individual and weighted average cost of capital.

Module 3: Investment

16 Hrs

(Single Flow – Uneven Flow & Annuity) – Doubling Period. Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Problems. Capital rationing.

Module 4: Working Capital Management

10 Hrs

Meaning and Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. Cash management- motives of holding cash, inventory management, receivables management - Problems on estimation of working capital.

Module 5: Dividend decision

6 Hrs

Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share.

Reading List:

- Chandra, Prasanna..Financial Management (2014). New Delhi: Tata McGraw Hill.
- Gupta,Sashi. Financial Management (2009). New Delhi: Kalyani Publisher.
- Khan and Jain. Financial Management (2015). New Delhi: Tata McGraw Hill.
- Maheshwari, S.N. Financial Management (2015). New Delhi: S.Chand.
- Pandey,I.M. Financial Management (2013). New Delhi: Himalaya Publishing House.
- Raj, Dorai S.N, Financial Management (2006). New Delhi: United Publication. Sharma.
- Reddy, P.N.&Appanaiah. Financial Management (2013).New Delhi: HPH.

SEMESTER III

BPS3316 - FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES

Objectives

- To enable students to learn the principles of Accounting
- to enable students to learn the practical Procedures applied in Business Process Outsourcing

MODULE 1: Business Process Outsourcing: 14Hrs

Need for outsourcing – BPO – Terms and definition of BPO – E-logistics – Facility management – Classification of BPO – Third party BPO – Major areas of BPO sector – Phases for process outsourcing – Transaction flows in Business Process Service – Roles and Responsibilities of Authorities – Tower wise end to end operation- Role of Quality in BPO – Lean – Six Sigma

MODULE 2: Accounts Receivable 14Hrs

Accounts Receivable – Customer setup – Credit Management – Booking sales order – Billing and Revenue Recognition – Pre-Billing Closing Reconciliations – Collections – Cash Application.

MODULE 3: Accounts Payable: 14Hrs

Accounts payable – Vendor master creation and maintenance – Invoice processing – Department functions – Travel and entertainment processing/ employee reimbursements – International commercial terms – Credit note processing – Debit note – Payment process / Vendor payments – Debit balances – Invoice audit and recovery – Vendor reconciliation – Vendor support – Optical Character Reading / Recognition [OCR]

MODULE 4: Accounting Standards 15Hrs

Introduction – Scope of Accounting Standards – Procedures for issuing an Accounting Standard – Complaints with Accounting Standards – Indian Accounting Standards.

MODULE 5: International Financial Reporting Standards: 15Hrs

IFRS – Meaning and Advantages – International Accounting Standard Board – extensible Business Reporting Language (XBRL) – International Accounting Standards – Comparison between Indian GAAP, USGAAP and IFRS.

Text Book

Hand book on Finance and Accounting for Business Process Outsourcing

Recommended Readings:

- Gupta R.L and Radhasamy, "Advanced Accountancy", Sulthan Chand and Sons, New Dselhi.
- Gupta R.L, Gupta V.K. and Shukla M.C, "Financial Accounting", Sultan Chand and Sons, New Delhi.
- Grewal T.S, Gupta S.C. and Jain S.P, "Advanced Accountancy", Sultan Chand and Sons, New Delhi.
- Jain S.P. and Narang K.L, "Advanced Accountancy", Kalyani Publishers, New Delhi.

SEMESTER III
BPS3416 - INSURANCE FOR BUSINESS PROCESS SERVICES

Objective:

- to provide an overview of the working of the domestic insurance sector
- to enable students to acquire knowledge and skill about the working of the insurance system

MODULE 1: Insurance - Basic Concepts

12Hrs

Risk - Concept of peril, hazard - Types of risk - Techniques of risk management - Insurance - Purpose and need of insurance - History of insurance - Types of insurance (Life and Non – life) - Contract - Characteristics of a valid contract - Principles and practices of an insurance contract - Insurable interest - Utmost good faith – Indemnity - Proximate cause - Premium - Premium calculation and actuarial valuation – Bonus – Types of insurance companies- Business units in an insurance companies - Reinsurance - Types of reinsurance

MODULE 2 : Insurance Regulators

12Hrs

Insurance Act, 1938 - The Insurance Regulatory and Development Authority (IRDA) Act, 1999 - Consumer Protection Act, 1986 – Ombudsman - Married Women’s Property Act – Pension Fund Regulatory and Development Authority (PFRDA).

MODULE 3 : Life Insurance Overview

12Hrs

Life insurance - Important terminologies - Parties - Principles and practices of insurance policy – Term insurance - Endowment insurance - Whole life insurance - Unit linked insurance - With profit and Without profit plans - Accidental death and disability benefit - Critical illness benefit - Accelerated death benefit - Waiver of premium benefit - Steps involved in the life cycle of a life insurance policy - New business – Underwriting - Policy servicing – Claims.

MODULE 4: Pension, Annuity and Group Insurance overview

12Hrs

Concept of pension and annuity - Key terminologies in an annuity contract - Types pension plans - Types of annuity options - Annuity contract provisions - Principles of group insurance - Group life insurance - Group retirement schemes - Individual plans Vs Group insurance plans.

MODULE 5 : Non-Life / General Insurance Overview

12Hrs

Non-Life insurance - Important terminologies in a Non-life insurance policy - Principles and practices of non-life insurance policy - Non-life insurance concepts - Insurance providers - Marine insurance - Fire insurance - Motor vehicle insurance – Property insurance – Personal accident insurance - Liability insurance - Engineering insurance – Health insurance - Miscellaneous insurance.

Text Book

Hand Book on Insurance for Business Process Services

Recommended Readings:

- Inderjit Singh, Rakesh, Katyal, Surjeet Kaur, Insurance Principles and Practice, Kalyani Publishers, New Delhi.
- Mishra .M.N and. Mishra S.B, Insurance Principles And Practice, Sultan Chand and Sons, New Delhi
- Periasamy, “Principles and Practice of Insurance”, Himalaya Publishers, NewDelhi.
- Premavathy. N. “Elements of Insurance”, Sri Vishnu Publications, Chennai.

SEMESTER IV

BPS 4116 - COST AND MANAGEMENT ACCOUNTING

Objectives:

- to provide adequate knowledge about the various aspects of Cost Accounting
- to facilitate students to learn different methods and techniques used in the ascertainment of cost of various products and services.

Module 1: Basics of Cost Accounting

10 Hrs

Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting – Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Module – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations

Module 2: Material Cost and Control

15 Hrs

Meaning – concepts and objectives : Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Levels settings– EOQ – ABC Analysis – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, and Simple and Weighted Average Price Method - Problems.

Module 3: Labour Cost and Control

10 Hrs

Introduction – direct and indirect labour - Meaning – Types: Direct Labour, Indirect Labour – labour control – job evaluation and merit rating - Idle Time – Overtime – Labour Turn Over - Time Rate System, Piece Rate System, Incentive Systems - Halsey plan, Rowan premium plan & Taylor's and Merrick's differential Piece Rate System.

Module 4: Overhead Distribution

15 Hrs

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation and Apportionment of factory Overheads – Primary and Secondary Overhead Distribution Summary – Repeated and Simultaneous Equations Method – Absorption of Factory Overheads – Machine, Labour and Direct labour methods .

Module 5: Reconciliation of Cost and Financial Accounts

10 Hrs

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

Reading List:

- Arora M N (2015). Methods And Techniques Of Cost Accounting (4th Ed.). India. Himalaya Publishing House.
- Banerjee, B. (2012). Cost Accounting Theory And Practices (12th Ed.). PHI Learning Pvt Ltd.
- Jain. S.P, Narang, K. L & Simmiagrawal (2015). Cost Accounting (2nd Ed.). Delhi, India: Kalayani Publishers.
- Madegowda, J. (2012). Advanced Cost Accounting (2 Ed.). Mumbai: India. Himalaya Publishing House.
- Maheshwari. (2015). Advanced Cost Accounting. New Delhi: Sultan Chand Publishing House.
- Narang, J. &. (2015). Advanced Cost Accounting. Delhi: Kalyani Publishing House.
- Wilson, M. (2012). Cost Accounting. Mumbai: Himalaya Publishing House.

SEMESTER IV

BPS4316 - BANKING FOR BUSINESS PROCESS SERVICES

Objectives:

- To provide students an overview of the banking system
- to enable students to acquire knowledge about the Banking Law and Practices in India

Module 1: Overview of Banking

12Hrs

Origin of Banking-Indigenous bankers- Commercial banks – Cooperative banks Regional Rural Banks – Foreign Banks – Reserve Bank of India – Constitution- Functions – NABARD – Recent Trends in Indian banking – E-Banking – Core banking – Universal banking – Corporate banking. banker and customer – Banker - customer relationship - Types of deposits – Account opening – Know Your Customer guidelines – Pass Book – Type of customers. Functions and products of banks – Liabilities and Assets – Payments and risk management – Customer service – Data and voice – Maintenance, disputes and complaints – Metrics management – Productivity – Quality, SLA tracking and monitoring – Risk and control – AML/KYC Info security.

Module 2: Retail Banking

12Hrs

Retail banking :Account origination – Account servicing – Issue of cheque books – AML/KY Check – Account conversion – Closure – Customer correspondence – ATM management – Time deposits – Placement, maintenance breakage liquidation – Roll over booking and top up – Payment processing retail wealth management : Mutual fund processing – Equities – Bonds – Structured notes – Corporate actions – Reconciliation. risk control and information security. Cards : Basics of cards – Originations – Payments – Products on cards – Authorization and risk reviews – Reconciliations – Customer relationship management – Dispute processing and fraud investigation – Collections.

Module 3: Negotiable Instruments and Loans and Advances

12Hrs

Negotiable instruments : Characteristics – Types – Cheque – Material alteration – Crossing of cheque endorsement – Paying banker – Statutory protection to a paying banker – Payment in due course – Holder in due course – Collecting banker – Statutory protection to collecting banker – Duties of collecting banker. Secured and Unsecured Advances : Principles of sound lending - Modes of charging security-Lien-Pledge – Hypothecation - Unsecured secured advances - Advances against goods, titles and stock exchange securities .Mortgages : Originations – sales/new application management – Underwriting – Servicing – Customer service – Account maintenance, processing, closure – Collections – Default management – Foreclosure – Bankruptcy – Quality Assurances - Regulatory agencies.

Module 4: Cash Management and Trade Finance

12Hrs

Cash management overview : Payments lifecycle – Funds transfer – Payments – Nostro reconciliations - Risk management - Trade finance : Introduction – Letters of credit – Collections – Methods of payment – Guarantees – Reimbursements – Loans and finances – Basic outline of UCP. 600/ISBP/URC 522/URR 725/URDG/ISP 98 – Regulatory guidelines.

Module 5 : Service Channels

12Hrs

Alternate Channels: ATM – Internet banking – Phone banking – payment and remittance services – Pay order – Draft – Electronic fund transfer – Intra-Branch, Inter-Branch, NEFT, RTGS, Allied services – Safe keeping, Advisory services – Demat services.

Text Book

Hand book on Banking Law and Practice

Recommended Readings:

- Gordan.E. and Natrajan.K, "Banking Theory Law and Practice", Himalaya Publishing House, New Delhi.
- Indian Institute of Banking and Finance, "Legal aspects of Bank operations", Macmillan India Ltd
- Indian Institute of Banking and Finance, "Principles of Banking", Macmillan India Ltd,
- Kaptan.S.S, " New Concepts in Banking", Sarup and Sons, New Delhi.
- Sundharam K.P.M and Varshney P.N, "Banking Theory Law and Practice", Sultan Chand and Sons,

SEMESTER IV

BPS4316 - RETAIL ENVIRONMENT AND MARKET RESEARCH

Objective:

- To impart theoretical knowledge in the field of Marketing
- to provide practical skills in carrying out market research

MODULE – I: Market and to Marketing

12 Hrs

Meaning of market - Evolution - Classification – Marketing - Marketing concepts - Functions of marketing - Classification of goods : Consumer goods, Industrial goods - Concept of Consumer Packaged Goods (CPG) CPG Industry – Global CPG Manufacturers - Consumer behaviour and CPG - Influencers of CPG

MODULE 2: Marketing Mix

12 Hrs

Marketing Mix- Product – Features – Classification – Product planning- Product mix,-New product development - Product life cycle - Pricing-Factors affecting pricing decisions - Types of pricing strategies - Place – Supply Chain Management – Elements – Promotion: Branding – Private Labels - Advertising - Media Vehicles - Market research and 4 P”s.

MODULE 3: Market Segmentation and Retail Marketing

12 Hrs

Market segmentation – Need for segmentation - Segmentation criteria - Types of segmentation – Retail marketing – CPG and MR offerings - Input services – Input validation offerings – Data management – Reporting - Introduction to KPO offerings.

MODULE 4: Market Research Concepts

12 Hrs

Primary research - Secondary research - Custom study - Syndicated study - Quantitative research methodology - Qualitative research methodology.

MODULE 5: Research and Retail CPG Industry

12 Hrs

Consumer research – Importance – Consumer research cycle - Research for new product and existing product – Media research – Importance –Types – Media data - Retail audit –Importance - Retail data - Data validation – Retail audit reports – Consumer panels –Importance - Types of consumer panel.

Text Book

Hand Book on Retail, CPG and Market Research for Business Process Services

Recommended Readings:

- Gupta C.B. and Rajan Nair, “ Marketing Management “ , Sultan Chand and Sons, New Delhi.
- Pillai R.S.N and Bagavathi ,”Modern Marketing Principles and Practices”, Sultan Chand Company, New Delhi.
- Kotler Philip, “Marketing Management”, PHI, New Delhi.

CHOICE BASED CREDIT SYSTEM PAPERS

SEMESTER IV CBCS - BASIC ACCOUNTING

Objective:

- to enable students to develop knowledge and understanding of the principles, policies, techniques and procedures of financial accounting
- to understand the terminology and purposes of accounting for individuals, businesses and industries as a whole.

Module 1

5 Hrs

Meaning and scope of accounting – definition – meaning – terminologies - purpose – importance – users – principles and concepts – single and double entry system - Basic Accounting Procedures – Rules of debit & credit, method of journalizing.

Module 2

10 Hrs

Journal entries – ledger – trial balance. Cash book and petty cash book

Module 3

15 Hrs

Preparation of Final accounts: Trading account, Profit and loss account and Balance sheet preparation.

Reading List:

- Maheshwari, S.N. and S. K. Maheshwari; *An Introduction to Accountancy*, Eighth Edition, Vikas Publishing House, 2015.
- Monga, J.R. and Girish Ahuja; *Financial Accounting*, Eighteenth Edition, Mayoor Paper Backs, 2015.
- Bhattacharya, S.K. and J. Dearden; *Accounting for Manager – Text and Cases*, Third Edition, Vikas Publishing House, 2013.
- Maheshwari, S.N. and S.K. Maheshwari; *Advanced Accountancy*, Eighth Edition, Vol. I & II, Vikas Publishing House, 2015.
- Gupta, R.L. and V.K. Gupta; *Financial Accounting: Fundamental*, Sultan Chand Publishers, 2014.

CBCS - BASIC INCOME TAX

Objectives:

- to familiarize students with Income tax law and computation of taxable income under various heads
- to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

Module 1: Introduction

6 Hrs

Brief history concept of Income Tax - Legal Frame work - Cannons of Taxation - Finance Bill - Scheme of Income Tax. Definition: Assessee - Person - Assessment year - Previous year - Income - Gross Total Income

Module 2: Heads of Income from Salary

16 Hrs

5 heads of income to be included

Income from Salary - Features of Salary Income - Basic Salary. Allowance - Types - Perquisites – Calculation of taxable income from salaries.

Module 3: Deductions and Assessment

8 Hrs

Deductions from gross total income Section 80C to 80U

Assessment of individuals: Computation of total income and tax liability.

Reading List:

- Gaur, V.P.&Narang, B.K. (nd). Income Tax Law and practice. (Latest edition). New Delhi: Kalyani Publishers
- Mehrothra, H.C., &Goyal, S.P. (nd). Income Tax Law and practice, (Latest edition). SahityaBhavan Publishers.
- Prasad, B. (nd). Income Tax Law and practice (Latest edition). New Age Publications

CBCS - ENTREPRENEURIAL DEVELOPMENT

Objectives:

- To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a industry.
- to familiarize the students with respective traits of Entrepreneurship and inculcate the spirit of entrepreneurship in students and make them job creators instead of job seekers

Module 1: Entrepreneurship

10 Hrs

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneur

Module 2: Preparing The Business Plan (BP)

10 Hrs

Meaning – importance – preparation – BP format: Financial aspects of the BP, Marketing aspects of the BP, Human Resource aspects of the BP, Technical aspects of the BP, Social aspects of the BP. Common pitfalls to be avoided in preparation of a BP.

Module 3: Project Assistance

10 Hrs

Financial assistance through SFC"s, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for SSI"s and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.

Reading List:

- Barringer, Brace R., and R., Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA).
- Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi.
- EDII "Faulty and External Experts – A Hand Book for New Entrepreneurs Publishers: Entrepreneurship Development" Institute of India, Ahmadabad, 1986.
- Hisrich, Robert D., Michael Peters and Dean Shepherded, Entrepreneurship, Tata McGraw Hill, ND
- Lall, Madhurima, and ShikhaSahai, Entrepreneurship, Excel Book, New Delhi.
- Rabindra N. Kanungo "Entrepreneurship and innovation", Sage Publications, New Delhi, 1998.
- S.S.Khanka "Entrepreneurial Development" S.Chand & Co. Ltd. Ram Nagar New Delhi, 1999.
- Hisrich R D and Peters M P, "Entrepreneurship" 5th Edition Tata McGraw-Hill, 2002.

CBCS: Fundamentals of Stock Markets

Objectives:

- To develop conceptual understanding of fundamentals of Financial Markets and Stock Trading
- To familiarize students with the Indian financial systems, market mechanisms and instruments of investment from individual and corporate perspective

Module 1 Primary market

8 Hrs

Features of primary market and its classification, Methods of floating issues in primary market, IPO process (Elaborate discussion of all the steps), SEBI requirement and guidelines for IPOs, Functions of Merchant Bankers in issue process, Factors to be considered during IPO process, IPO grading process.

Module 2 Secondary Market

12 Hrs

Features of secondary market, Players in secondary market, Working of stock exchange, Stock exchange brokers and their functions, Membership eligibility conditions, Depository (Functions and Benefits), Regulatory framework of stock exchange, Online trading procedure, Trading & settlement mechanism.

Module 3 Fundamental and Technical Analysis

10 Hrs

Concept of fundamental and technical analysis

Reading List:

- Bhole, L.M. Indian Financial Institutions, Markets and Management (2014), McGraw Hill, New York.
- Gurusamy, Financial Markets and Institutions, (2013) 3rd edition, Tata McGraw Hill.
- K. Venkataramana, Stock & Commodity Markets (2015), SHBP.
- Khan, Indian Financial Systems (2015), 6th edition, Tata McGraw Hill
- Saunders, Financial Markets and Institutions (2014), 3rd edition, Tata McGraw Hill.