



Barrackpore Rastraguru Surendranath College

Teaching Plan

2022-23

NAME OF THE PROGRAMME

B.Com. General (CBCS)

PROGRAMME OUTCOME

The Bachelor of Commerce (B.Com.) course is designed to provide competencies in basic commerce discipline as also impart requisite specific skills and generic skills like management, creativity, and innovation of competencies in diverse areas of Commerce and Business.

It results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance and banking seeking youth fit for employment. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world and will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business. It also enables the students to formulate business problems and provide innovative solutions thus, moulding them into future visionaries, management leaders that are compassionate yet efficient. The course provides an extreme and rigorous base for teaching, research, and allied business administrations. Moreover it develops professional skills among students

Semester		I	
Course Title	FINANCIAL ACCOUNTING - I		
Course Code	FACGCOR01T	Credit	6
Course Outcome	The objective of this paper is to provide conceptual knowledge of the financial accounting and to help students to acquire skills for recording		

	various kinds of business transactions.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
1.Introduction	<p>Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle Recording of transaction: Journal, Ledger and preparation of Trial Balance. Bases of accounting; Cash Basis and Accrual Basis. Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.</p>				05
2.Determination of business income	<p>Determination of business income Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. The nature of depreciation--Accounting concept of depreciation--Factors in the measurement of depreciation--Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets; Change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. Reserves and provisions: Meaning; Objective; Types & Accounting. Capital and revenue expenditures and receipts (general introduction only). Adjustment and rectification entries</p>				15
3.Introduction	Introduction to Accounting				15

to Accounting Standard	Standard Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only). Introduction to Accounting Theory Concept of accounting theory; Relation with practice; GAAP; Capital – Capital Maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
4. Final accounts of Trading Concern	Final accounts of Trading Concern Preparation of financial statements of sole proprietorship business entities from a trial balance Manufacturing, Trading, P/L A/c and Balance Sheet.	15
5. Financial statements from Incomplete records and of NPO	Financial statements from Incomplete records and of NPO Preparation of financial statements: a) from incomplete records b) of non-profit organization	15
6. Accounting for special sales transaction	Accounting for special sale transaction Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee. Accounting for sale on approval. Sectional and Self balancing ledger, Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts Accounting for Insurance claim: Loss of stock: Physical & ownership concept-Concept of under-insurance and average clause; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc.; Loss of profit: Concept – Insured &	25

uninsured standing charges, G.P. rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems).	
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Semester			
Course Title	PRINCIPLES AND PRACTICE OF MANAGEMENT		
Course Code	FACGCOR02T	Credit	
Course Outcome	The objective of the paper is to provide the student with an understanding of the concepts and practices.		
Scheme of Instruction			
Total Duration	90 Hours	Class/Week	6
Instruction Mode	CHALK & TALK, SEMINARS etc		
Scheme of Examination			
Maximum Score	75	Internal	25
Course Mapping			
Units	Course Content		
1. Introduction	Management-Concept, Importance, Functions; Managementa. Universality of management; Levels of management; Mana Management Thought: Classical School--- Contributions Human Relations approach and Behavioural Science approach.		
2. Planning	Concept, Importance, Types, Steps, Barrier to effective planning Concept Forecasting-Concept, Techniques		
3. Organizing	Concept, Importance, Principles, Departmentation-Need, Basis, Elements, Steps, Barriers; Centralization and Decentralization of Concept and determining factors.		
STUDENT SEMINAR / INTERNAL ASSESSMENT			
4. Directing and Staffing	Concept of directing, Importance of directing, Leadership: Con Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & importance		
5. Motivation, Co-ordination and Control	Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Con Concepts, Significance, Principles, Techniques, Steps, Control:		

Semester	II
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Course Title	COST AND MAMAGEMENT ACCOUNTING				
Course Code	FACGCOR03T	Credit	6		
Course Outcome	The objective of the course is to acquaint the students with basic concepts used in cost accounting and also various methods involved in cost ascertainment and cost accounting systems.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CLASSROOM LECTURE, SEMINARS, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
1. Introduction	Definition of costing, Objectives of Cost Accounting And Management Accounting, Cost Accounting Vs. Management Accounting, Installing a good Cost Accounting System, Essentials of good Cost Accounting System, Cost concepts, terms and classification of costs:(Cost, cost object, types of cost, classification of costs, Direct and Indirect cost,				10

	Element wise, Function wise ,Behavior wise , Sunk Cost, Opportunity cost, Costing Methods and Techniques(introduction only)	
2. Materials and Material Costs	<p>Purchase of materials: Organization, Purchase procedure, Documentation, Determination of material purchase costs. Storage of materials: Need of storage, location and types, Functions of store keeper, requisition, receipt and issue and transfer of materials, storage record, and accounting for material cost.</p> <p>Materials Control: Organization Tools : JIT purchase ; various stock levels; EOQ and ABC Analysis; Periodic Inventory; Perpetual inventory, Physical Verification; Discrepancies of stock and their treatment, Methods of Pricing Material Issues: FIFO,LIFO and Weighted Average, Treatment of Normal and Abnormal Loss of materials.</p>	10
3. Labour Employee Cost and Incentive systems	<p>Introduction, Recording Labour cost: Attendance and Pay roll Procedures (Time-Keeping, Time- Booking, Payroll procedure, payment of Wages- Piece rate , Differential piece rate , Time rate); Idle Time (Causes and treatment in Cost Accounting).</p> <p>Overtime (its effect and treatment in Cost Accounting) Labour Turnover (causes, impact and methods of calculating labour turn over).</p> <p>Main Principles for sound system of wage incentive shames, labour utilization ; System of wage payment and incentives (Halsey, Halsey-Weir, Rowan and Emerson).</p> <p>Systems of Incentive Schemes for indirect Worker;</p>	15

	Component of wages cost for costing purpose.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
4. Overhead and Cost statement	<p>Introduction: Definition, classification of overhead. Cost Statement- Functional and Behavioral.</p> <p>Manufacturing overheads: Allocation and Apportionment of overhead; Absorption of overhead; various methods and their application; treatment of under-absorption/over-absorption of overheads.</p> <p>Administration and Selling & Distribution Overheads and their charging: an introduction only.</p> <p>Preparation of Cost Sheet and estimation</p>	20
5. Cost Book-keeping	<p>Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; Disadvantages.</p> <p>Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation.</p>	10
6. Costing Methods	<p>Job Costing (Job Cost Cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Application of job-costing), Batch Costing.</p> <p>Contract Costing – Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract profit and Balance Sheet entries.</p> <p>Service Costing and output costing: Introduction;</p>	25

	<p>Motor Transport Costing only.</p> <p>Process Costing: Meaning, Features, Process Vs. Job costing, Principles of cost ascertainment for materials, Labour & Overhead; Normal Loss and Abnormal Loss and Gain and preparation of Process Accounts. Inter process profit (Simple cases.)</p>	
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Semester		II			
Course Title	BUSINESS MATHEMATICS AND STATISTICS				
Course Code	FACGCOR04T	Credit	6		
Course Outcome	The objective or aim of this paper/course is to familiarize the students with the basic mathematical and statistical tools with an emphasis on applications to business and economic situations.				
Scheme of Instruction					
Total Duration	90	Class/Week	6	Hours/week	6
	Hours				
Instruction Mode	CLASSROOM TEACHING, PRACTICE SESSIONS, SEMINARS, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	90

Course Mapping		
Units	Course Content	Lecture Hour
1. Set Theory	Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.	4
2. Matrices and Determinants	Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.	10
3. Basic Mathematics for Finance	<p>Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function.</p> <p>Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit.</p> <p>Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.</p>	20
4. Basics of Statistics	Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency	5

	distribution.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
5. Measure of Central Tendency & Dispersion	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.	15
6. Bivariate Analysis	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients.	20
7. Time-based Data: Index Numbers and Time-Series Analysis	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.	16

Semester		II	
Course Title	English - 2		
Course Code	ENGLC0R02T	Credit	6
Course Outcome	The objective of this course is to enable the students to experience some of the greatest contribution of English writers and to improve grammar and		

	vocabulary.			
Scheme of Instruction				
Total Duration		Class/Week		Hours/week
Instruction Mode				
Scheme of Examination				
Maximum Score		Internal		End Semester
Course Mapping				
Units	Course Content			Lecture Hour
Semester		II		
Course Title	Language : English Modern Indian Language			
Course Code	ENGSAEC01M	Credit	2	
Course Outcome	The objective of the paper is to improve verbal and written communication of the students and to prepare for the future job market.			
Scheme of Instruction				

Total Duration		Class/Week		Hours/week	
Instruction Mode					
Scheme of Examination					
Maximum Score		Internal		End Semester	
Course Mapping					
Units	Course Content				Lecture Hour

Semester			III		
Course Title	BUSINESS REGULATORY FRAMEWORK				
Course Code	FACGCOR05T	Credit	6		
Course Outcome	The objective of the paper is to impart basic knowledge of the important business legislation along with relevant case laws.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				

Scheme of Examination

Maximum Score	75	Internal	25	End Semester	50
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Course Mapping

Units	Course Content	Lecture Hour
1. The Indian Contract Act, 1872	<p>a) Contract – meaning, characteristics and kinds, Essentials of a valid contract</p> <p>b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)</p> <p>c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)</p> <p>d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake</p> <p>e) Legality of objects and Consideration</p> <p>f) Void and Voidable agreements – Definition, Types and Distinction</p>	20

	<p>g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract</p> <p>h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges</p>	
2. The Sales of Goods Act, 1930	<p>a) Contract of sale, meaning and difference between sale and agreement to sell</p> <p>b) Conditions and warranties</p> <p>c) Transfer of ownership in goods including sale by a non-owner</p> <p>d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer</p>	10
3. The Partnership Laws 3A. The Partnership Act, 1932	<p>Definition – Partner, Partnership</p> <p>b) Nature and Characteristics of Partnership</p> <p>c) Types of Partners</p> <p>d) Registration of Partnership Firms and consequences of non-registration</p> <p>e) Rights and Duties of Partners</p> <p>f) Dissolution of firms – meaning and</p>	10

	grounds	
The Partnership Laws 3B. The Limited Partnership Act, 2008	a) Definition b) Salient Features of LLP c) Advantages and disadvantages of LLP d) Differences between: LLP and Partnership, LLP and Company e) Incorporation of LLP	10
STUDENT SEMINAR / INTERNAL ASSESSMENT		
4. The Negotiable Instrument Act, 1881	a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) b) Endorsement: Types of Endorsement c) Holder and Holder in Due Course, Privileges of Holder in Due Course. d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting e) Discharge of Negotiable Instruments: Meaning and Modes	20
5. The Consumer Protection Act, 1986	a) Objectives and features of Consumer Protection Act b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District	10

	<p>Forum, Person</p> <p>c)Unfair trade practices</p> <p>d)Consumer Protection Council (Central, State and District – their constitutions and objectives)</p> <p>e)Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State</p> <p>Commission and National Commission</p>	
6. ElectronicCommerceAct, 1998	<p>a)Definitions:Computer,Electronicsignature, Internet, Information.</p> <p>b)Formation and Validity of Electronic Contracts (e- contracts) (Section 15)</p> <p>c)Effectiveness betweenparties(Section16)</p>	10

Semester		III	
Course Title	INFORMATION TECHNOLOGY &ITSBUSINESSAPPLICATIONS		
Course Code	FACSSEC01M	Credit	02
Course Outcome	The objective is to provide basic knowledge and skills of computers in Business Application		
Scheme of Instruction			

Total Duration	45Hours	Class/Week	02	Hours/week	02
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	25	Internal	15	End Semester	10
Course Mapping					
Units	Course Content				Lecture Hour
<u>Module I</u> Information Technology and Its Application in Business (Theory) Unit1:Information Technology and Business	Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].				15
Module II Information Technology and Its Application in Business (Practical) Unit1	Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing				05

:WordProcessing	documents. Creating Business Documents using the above facilities	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit 2: Preparing Presentations	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.	05
Unit 3: Spreadsheet and Computerised Accounting	Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Tally – Basic Features.	20

Semester		III			
Course Title	FINANCIAL ACCOUNTING II				
Course Code	FACGCOR06T	Credit	06		
Course Outcome	The objective of this paper is to help students to acquire specialized knowledge for recording various kinds of business transactions.				
Scheme of Instruction					
Total Duration	90Hours	Class/ Week	06	Hours/ week	06
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
1. Partnership Accounts - I	<u>Profit and Loss Appropriation Accounts</u> Capital & Current A/C, Correction of appropriation items with retrospective effect. Change in Constitution of Firm				20

	Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission – treatment of Goodwill, revaluation of assets and liabilities (with/without alteration of books), treatment of reserves and adjustment relating to capital, treatment of Joint Life Policy, Death of a Partner.	
2. Partnership Accounts - II	<u>Accounting for Dissolution of Firm</u> Insolvency of one or more partner, Consideration of private estate and private liabilities, Piecemeal distribution (Surplus Capital basis and Maximum Possible Loss Basis). Conversion of Partnership into Limited Company	25
3. Branch Accounting	Concept of Branch, Types of Branches. Synthetic Method - Preparation of Branch Account, Branch Trading & P/L Account (at cost and at invoice price) – normal and abnormal losses. Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses.	10
STUDENT SEMINAR / INTERNAL ASSESSMENT		
4. Hire Purchase and Instalment Payment System	Meaning, Difference with Instalment payment system, Allocation of Interest. Partial and Complete Repossession. Concept of Operating and Financial Lease (Theory only).	13
5. Departmental Accounts	Concept, Objectives of preparation of departmental accounts.	10

	Apportionment of common cost, Preparation of Departmental Trading & P/L Account, Consolidated Trading & P/L Account, Inter departmental transfer of goods at cost; cost plus and at selling price and elimination of unrealized profit.	
6. Investment Accounts	Preparation of Investment Account – treatment of brokerage, STT, cum and ex – interest, Valuation of Investment under FIFO and Average method. Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Transfer of securities (Simple problem).	12

Semester		IV			
Course Title	TAX RETURNS & FILING OF TAX RETURNS				
Course Code	FACSSEC02M	Credit	02		
Course Outcome	To acquaint the students of the actual practice of filing Tax Returns for their self-employment in Taxation matters				
Scheme of Instruction					
Total Duration	45	Class/Week	02	Hours/week	02
Instruction Mode	CHALK & TALK, SEMINARS etc				

Scheme of Examination					
Maximum Score	25	Internal	15	End Semester	10
Course Mapping					
Units	Course Content				Lecture Hour
UNIT 1: Income Tax Returns	a) PAN and TAN- Procedure for application of PAN/TAN; Defective Return, Revised Return, Belated Return, Provisions regarding TDS from salary, interest on securities, horse racing, lottery. b) Advance Tax (simple problems). c) Interest- Interest u/s 234A, 234B, 234C, (simple problems) d) Different Forms of Returns e) Different TDS Returns				15
STUDENT SEMINAR / INTERNAL ASSESSMENT					
UNIT 2: E-filing of Tax Returns	a) Preparation and submission of the Income Tax Returns (ITR-1 and ITR-2) offline/online for individual taxpayer, EVC. b) View form 26AS, Upload return, View e-file returns, e-verification c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)				30

	d) E-Pay tax (Challan No. ITNS 280 and ITNS 281) e) e-TDS Return filing Notes : For Project Work - Assignment based on each and every topic should be prepared.	
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Semester		IV			
Course Title	DIRECT & INDIRECT TAXATION				
Course Code	FACGCOR10T	Credit	06		
Course Outcome	The objective is to provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and other relevant Rules. Also, basic knowledge about Indirect Taxes is imparted to equip the students with application of principles and provisions of Goods and Service Tax Acts and relevant rules.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	06	Hours/week	06
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50

Course Mapping

Units	Course Content	Lecture Hour
Module I : Income Tax UNIT 1: a) Basic Concepts of Direct and Indirect Taxes;	Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income; b) Residential Status and Incidence of Tax of Individual Assessee; c) Exempted income – u/s 10(1), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(35), 10(38).	15
UNIT 2: Computations of Taxable Income under the head	Computations of Taxable Income under the head: a) Salaries and b) Income from House Property	20
UNIT 3: a) Profits and Gains of Business or Profession	a) Profits and Gains of Business or Profession [sec. 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B]; b) Capital Gains: Meaning and types of capital assets, simple computation of STCG and LTCG; c) Income from Other Sources: Basis of charge excluding deemed dividend	20
UNIT 4: Set off and carry forward of losses	Set off and carry forward of losses; Deductions u/s 80 - 80C, 80CCC, 80CCD, 80CCE, 80D, 80E, 80G, 80GG, 80TTA; Rebate u/s 87A; Computation of total income and tax liability of individual assessee.	15
UNIT 5: Filing of Returns	Filing of Returns: Due date of filing return, different types of returns, PAN, TDS – Basic Concept; Different types of assessment (Basic concepts only); Advance tax for individuals – due	05

	dates for advance payment of tax.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Module 2 : Goods & Service Tax UNIT 6:	Goods and Services Tax – Concept, GST council; Pre- and post-GST indirect tax structure in India; Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST; Registration; Meaning of taxable event; Meaning of goods and services; Supply of goods and services; Input tax, Input tax credit for payment of SGST, CGST, UTGST and IGST; Reverse Charge – Meaning; Composition Levy – Meaning, advantages and disadvantages of Composition Levy, Payment of GST and filing of returns.	15

Semester		IV	
Course Title	BUSINESS ECONOMICS		
Course Code	FACGCOR08T	Credit	06
Course Outcome	<p>After the completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Examine how different economic systems function and evaluate implications of various economic decisions; 2. Examine how consumers try to maximize their satisfaction by spending on different goods; 3. Analyse the relationship between inputs used in production and the resulting outputs and costs; 4. Analyse and interpret market mechanism and behaviour of firms and response of firms to different market situations; 		

	5. Examine various facets of pricing under different market situations				
Scheme of Instruction					
Total Duration	90	Class/Week	06	Hours/week	06
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
Unit 1: Consumer Theory	Indifference curve approach: Consumer's preferences; Budget line; Consumer's equilibrium; Income consumption curve, Price consumption curve and the derivation of demand curve for a commodity (Normal, Inferior, Giffen); Hicksian decomposition of price Effect into income and substitution effect.				18
Unit 2: Demand & Supply	(a) Demand and Supply: Law of demand, Determinants of demand, Movements vs. shift in demand curve, Exceptions to the law of demand, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination.				18

	(b) Measurement of various Elasticity of demand, Elasticity of supply.	
Unit 3: Production and Cost	(a) Production: Concept of production and production function, Homogeneous production function; Law of variable proportions; Isoquant: definition and properties, Return to scale. (b) Costs: Costs in the short run and in the long run.	12
Unit 4: Market Structure	(a) Perfect Competition: Assumptions --Theory of a firm under perfect competition, Demand and Revenue, Equilibrium of the firm in the short run and long run. (b) Monopoly: Short-run and long-run equilibrium of monopoly firm, Concept of supply curve under monopoly, Allocation inefficiency and dead-weight loss monopoly, Price discrimination. (c) Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumptions; Short run and Long run Equilibrium. (ii) Oligopoly, Duopoly – basic characteristics.	20
Unit 5 : National Income	National Income Accounting, Concepts of GDP, GNP, NNP, NDP, Real and Nominal National Income, Circular flow of income	12
Unit 6 : Money and Inflation	Concept of demand for and supply of money -- Quantity theory of money and Keynesian theory of demand for money, Measures of money supply, High powered money, Concept of Inflation, Demand-pull and cost push theories of inflation, Monetary and	10

	fiscal policies to control inflation.	
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Semester		V			
Course Title	AUDITING				
Course Code	FACGGEC01T	Credit	6		
Course Outcome	This course is intended to acquaint the student with auditing standards and the general procedures required in conducting an audit. The student will have a basic understanding of generally accepted auditing standards, audit reporting, and the theory and methodology of auditing.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
1. Introduction	Introduction Auditing: Introduction, meaning, objectives, basic principles and techniques, advantages and limitations, classification of audit. Audit planning and procedures – relevant documents. Internal control-internal check and internal audit, vouching and verification of Assets and liabilities (including relevant SAP's)				20
2. Audit of Companies	Audit of limited companies: Company auditor – qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditor's Report, Liabilities of Statutory Auditors under				25

	the Companies Act, 2013. Divisible profits and dividend with special reference to depreciation, provisions and reserves as per Companies Act, 2013.	
3. Audit Report and Certificate	Audit Report- Definition, features, scope, value of Auditor's Report, difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act, 2013, True and Fair View.	15
STUDENT SEMINAR / INTERNAL ASSESSMENT		
4. Audit of different Institutions	Audit of Educational Institutions, Library, Hospital, Club, Hotel, Transport Company and co-operative societies. Audit of Local Govt.-Gram Panchayat, Panchayat – Samity and Zilla-Parishad, Municipality and Municipal Corporation.	15
5. Special Areas of Audit	Special features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit.	15
Semester		V
Course Title	ENTREPRENEURSHIP DEVELOPMENT	
Course Code	FACSSEC03M	Credit 6
Course Outcome	The objective of this paper is to demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions. It will also demonstrate an understanding of and appreciation for the importance of the impact of globalization and diversity in modern organizations.	
Scheme of Instruction		
Total Duration	90 Hours	Class/Week 6 Hours/week 6
Instruction Mode	CHALK & TALK, SEMINARS, etc.	

Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
1. Introduction	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.				18
2. Entrepreneurship and Micro, Small and Medium Enterprises	Basic concept of business houses, Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflicts in family business and its resolution.				18
3. Sustainability of Entrepreneurship	Public and private system of stimulation, support and sustainability of entrepreneurship; Role of Central Government and State Government in promoting entrepreneurship; Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.				30
STUDENT SEMINAR / INTERNAL ASSESSMENT					
4. Sources of business ideas and tests of feasibility	Significance of writing the business plan/project proposal; Contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report; Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.				12

5. Mobilization of Resources	Mobilizing resources for start-up -- Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers: Basic start-up problems.	12
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Semester		V			
Course Title	BANKING AND INSURANCE				
Course Code	FACGDSE01T	Credit	6		
Course Outcome	The course aims to help the learner basic concepts of banking and functions of banking, examine the banking scenario in India, understand the basic concepts of insurance and elaborate the kinds of business risks.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
1. Introduction	Introduction Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.				15
2. Cheques and Paying	Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due				15

Banker	course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	
3. Bank Lending	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities, NPA Management.	15
STUDENT SEMINAR / INTERNAL ASSESSMENT		
4. Internet Banking	Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.	30
5. Insurance	Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Need for coordination. Power, functions and Role of IRDA, Online Insurance.	15

Semester		V			
Course Title	CORPORATE ACCOUNTING				
Course Code	FACGDSE02T	Credit	6		
Course Outcome	The course aims to help learners to learn about the journal entries of issue of shares and issue of debentures along with the meaning of companies and working style of companies. It will also help in knowing about the final accounts of the companies, the valuation method of shares and goodwill and measurement of performance of companies and the concept of sources of redemption of debentures and redemption of preference shares.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS, etc.				
Scheme of Examination					

Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
1. COMPANY FINAL ACCOUNTS	Introduction of Company Act relevant for preparation of Statement of Profit and Loss Account and Balance Sheet Preparation of Statement of Profit and Loss Account and Balance Sheet of domestic company Schedule III of the Companies Act 2013, treatment of Tax Transfer to Reserve, Dividend applicable Tax (out of Profit and Reserve)				15
2. Introduction of company and Accounting for Shares and Debentures	Documents of a Company: Maintenance of books of accounts including Statutory Books and Annual Return Meaning and types of shares; Rules and Regulations according to Company Act 2013 relevant to issue and forfeiture of Shares Accounting for issue and forfeiture, re-issue of shares - pro-rata, other than cash, to Promoters; Meaning of Debenture, Issue and Redemption of Debenture Bonus shares and Right shares – Rules and Accounting Procedures Underwriting of shares - Rules and Accounting Procedures Employees Stock Option Plan - Rules and Accounting procedure for ESOP and ESPS.				15
3. Buy back of Shares and Redemption of Preference Shares	Rules and accounting for buy back Redemption of Preference Shares (with and without Bonus Shares)				05
STUDENT SEMINAR / INTERNAL ASSESSMENT					

4. Valuation of Goodwill and Shares	Goodwill: Meaning and types; Valuation of goodwill using different methods, need for valuation Valuation of Equity Shares (both fully and partly paid) by using intrinsic value and yield value method & fair value, cum-dividend and ex-dividend; majority and minority point of view. Valuation of Preference Shares, Bonus Shares, Right Shares	12
5. Amalgamation, Absorption and Reconstruction of Company	Amalgamation- meaning and differences, causes of amalgamation, Recommendation and Application of AS-14 (old), Business Combination (Ind AS-103), Accounting for Amalgamation in the nature of merger and in the nature of purchase. Absorption of Company (with inter-company investment), Schemes for Amalgamation Reconstruction- Internal and External-Provisions, rules and accounting, Schemes for internal reconstruction.	20
6. Liquidation of Companies	Meaning, types and procedures Statement of Affairs Liquidator's final statement of accounts	11
7. Accounting for Holding Company	Meaning, Legal requirements, relevant accounting standard Consolidation Procedure as per AS 21(old) and relevant terms and issues as per Ind AS 27 Preparation of Consolidated Balance Sheet (Simple Holding)	12

Semester		V			
Course Title	CONSUMER BEHAVIOUR & SALES MANAGEMENT				
Course Code	MKTADSE01T	Credit	6		
Course Outcome	The course aims to help learners to acquire knowledge of consumer behavior can be applied to marketing, identify and explain factors which influence consumer behavior, relate internal dynamics to the choices consumers make.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6

Instruction Mode	CHALK & TALK, SEMINARS, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
1. Consumer Behavior – Concept and Overview	Concept of Consumer Behavior, model of consumer decision-making -- input, process, output. Steps in the process – need identification, information search, evaluation of alternatives, purchase decision, post-purchase behavior.				20
2. Factors Affecting Consumer Behavior	Internal: Needs and motives, perception, learning, attitudes, personality and lifestyle. External: Family, Reference groups, social class and culture.				20
3. Consumer Versus Organizational Buying Behavior	Characteristics, Consumer versus organizational buying behavior, factors affecting organizational buying behavior.				05
STUDENT SEMINAR / INTERNAL ASSESSMENT					
4. Sales Force Management	Objectives, Strategies, Structure, Size of Sales Force; Compensation of Sales Force. Recruitment, Selection, Placement, Transfer, Training and Development, and Grievance, Handling of Sales Force; Motivating, Leading and Communicating with the Sales Force; Performance Evaluation of Sales Force.				15
5. Sales Management Process	Nature and Importance; Personal Selling as a Career; Steps in Personal Selling – Prospecting, Pre-approach and qualifying. Methods of Approaching a Customer; Presentation – Planning, Process and Styles; Handling Customer Objections; Types of Objections; Negotiations-Bargaining approaches, Bargaining Strategies and Tactics				15

	during Negotiation.	
6. Salesmanship and Buyers' Behavior	Functions and Qualities of a Salesman; Understanding Buyer Behavior and Buyer- Seller Interactions; Product knowledge; Customer Knowledge; Relationship Management, Types of Selling; Effective Sales Process; Executing and Following up of Sales Order.	15

Semester		V			
Course Title	PRODUCT & PRICING MANAGEMENT AND MARKETING COMMUNICATION				
Course Code	MKTADSE02T	Credit	6		
Course Outcome	The aim of this course is to make students able to fulfill the role of a product manager in a company or an organization. The course is designed to provide an understanding of elements that affect the success of products in the market place and to make students able to develop strategies for successful pricing and product management. The goal of the course is to integrate knowledge of consumer behavior, products (product classification, product/brand portfolios, product life cycle, etc.) and pricing into developing viable product and pricing strategies.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
1. Product	Meaning & concept of Product, features, importance, classification, Levels of Product Service: Meaning & features. Classification of Services. Product Mix –				10

	length, width, depth, consistency, BCG Matrix. PLC – concept, features and strategies, uses and limitations, different shapes of PLC.	
2. New Product Development	New Product – Definition, stages of New Product Development, factors affecting new product development, adoption process, diffusion of industrial innovation. New Product failure- reasons, test marketing – definition, advantages and disadvantages. Meaning & functions of Packaging, packaging strategies, packing notes and packing lists, Package Aesthetics, legal & ethical aspects of packaging, features of good packaging. Concept & Importance of Branding, Brand Selection Process; strategies, brand positioning, brand repositioning strategies, leader positioning and follower positioning.	20
3. Pricing	Concept & Importance of Pricing, features of pricing, factors determining effective pricing, process of price setting, pricing objectives and methods, resale price maintenance – concept, advantages, disadvantages, importance of price in consumer buying process, various aspects of service pricing, price cartel, Pricing in Indian context, regulatory price environment.	15
STUDENT SEMINAR / INTERNAL ASSESSMENT		
4. Marketing Communications	Concept & Importance of Marketing Communication, Steps involved in the process of Communication, Barriers to Marketing Communication, Marketing Communication Mix: Concept & Elements, Concept and Importance of Advertising, Sales Promotion, Personal Selling & Publicity, Advertising Media: Types. New Trends in Marketing Communication.	15
5. Advertising Process	Advertising Appeal, Copy Writing, Headline, Illustration, Message, Copy Type, Campaign Planning, Different Types of Media, Media Planning, Scheduling. Advertising Agency Roles, Relationships with Clients, Role of Advertising Department, Measuring Advertising Effectiveness, Legal and Ethical Aspects of Advertising.	15
6. Sales Promotion	Meaning, Nature and Function, Types, Sales Promotion Techniques (Sample Distribution, Coupon, Price off,	15

	premium plan, Consumer contests, Displays Demonstration, Trade Fairs and Exhibitions, Role of Sales force, Limitation of Sales Promotion.	
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Semester		VI			
Course Title	MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT				
Course Code	FACGGEC02T	Credit	6		
Course Outcome	This course enables a student to understand the 'Marketing mix' elements and the strategies and principles underlying the modern marketing practices. Also demonstrate an understanding of key terms, theories/concepts and practices within the field of human resource management. Demonstrate competence in development and problem-solving in the area of HR Management.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content MODULE -1 MARKETING MANAGEMENT				Lecture Hour
1. Introduction to Marketing	Marketing Management: Definition, Nature & Importance. Distinction between selling & marketing. Traditional & Modern Concept of marketing. Concept of Marketing Environment: Micro & Macro environment of marketing.				15

Management	Marketing Mix: Concept & Elements. Consumer Behaviour: Meaning, Nature & Importance. Consumer decision making Process. Market Segmentation: Concept, Definition & Importance. Bases of Market segmentation. Factors determining Market Segmentation.	
2. Product & Pricing	Product: Meaning & importance, Classification, Product Mix. Product life Cycle: Definition, Stages, Marketing Strategies in each stage. New product Development Process. Concept & Importance of Branding, Packaging, labeling. Price & Pricing: Concept & importance, Pricing methods & policies. Factors to be considered in pricing of a product.	15
3. Physical Distribution & Promotion	Distribution Channels: Meaning and Importance, Types of Distribution Channel. Factors determining choice of Distribution Channel. Promotion: Meaning & Importance, Promotion Mix- Elements. Concepts of Advertising, Salesmanship, Sales promotion & Publicity. Functions of advertising, essential qualities of Good salesmen.	15
STUDENT SEMINAR / INTERNAL ASSESSMENT		
MODULE -2 HUMAN RESOURCE MANAGEMENT		
4. Fundamentals of HRM	Meaning and concept of HRM. Evolution & Developments of HRM (in brief). Nature, objectives, importance, scope and functions of HRM, Job Analysis – Definition, Human resource planning- Definition, features, objectives and needs. Levels of Human resource planning. Process of Human resource planning in an organization	15
5. Acquisition	Recruitment of Human resources – Sources(internal & external), Advantages and disadvantages of internal and external sources of recruitment.	15

& Development t of Human Resource	Selection of Human resources – Definition, concept , significance and stepsinvolved in selection process. Needs, objectives, and benefits of Training and Development. Difference between training and education. Different Training methods, their comparative advantages and disadvantages. A brief idea of staff welfare programmes and fringe benefits.	
6. Maintenance of Human Resource	Job evaluation- Definition, Objectives, procedures and advantages. Job Analysis- Definition, uses , process, purpose methods and aspects (Job description & Job specification). Performance Appraisal - Meaning, objectives, methods of appraisal (brief concept of all traditional and modern methods along with their advantages and disadvantages). Potential Appraisal – objectives and requirements, Remuneration System. Industrial Relations- definition features & objectives, Factors influencing industrial relations. Conditions for sound industrial relations. Importance of industrial relations. Systems approach to industrial relations.	15

Semester		VI			
Course Title	BUSINESS COMMUNICATION & E-COMMERCE				
Course Code	FACSSEC04M	Credit	2		
Course Outcome	Identify key principles in business communication. Demonstrate the use of basic and advanced business writing skills. 2. Produce clear and concise written business documents. 3. Develop interpersonal relationships.				
Total Duration	90	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					

Maximum Score	50	Internal	25	End Semester	25
Course Mapping					
Units	Course Content Module I Business Communication				Lecture Hour
1.Introduction	Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures.				8
2.Types of Communication	Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network				8
3.Tools of Communication	Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing				8

MODULE II E-COMMERCE

4. Drafting	Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan	21
STUDENT SEMINAR / INTERNAL ASSESSMENT		
5.Introduction	E-Commerce- meaning, nature, concepts, types, Advantages of E-commerce; forces behind e-commerce, e-governance [meaning, types, significance, and real life examples].	10
6.E-commerce business models	Concept, Type: Business to Consumer (BtoC), Business to Business (BtoB), Business to Government (BtoG), Consumer to Consumer (CtoC), Consumer to Business	10

	(CtoB)	
7.Digital Payment	Methodsofe-payments[Debit Card,Credit Card, SmartCards,e-Money], electronicor digital wallet, digitalsignature(procedures,workingandlegalprovisions),paymentgateways [CoreBankingSolution or CBS,MobilePayment,UPI,NCPI,International Payments],Online banking[meaning,concepts,importance,electronicfundtransfer,automatedclearinghouse, automatedledgerposting],risksinvolvedine-payments	20
8. NewTrends in E-Commerce	SocialCommerce-concept,definition,features;DigitalMarketing-definition,objectives,methods, limitations;AdvertisementinSocialMedia-objectives,advantagesand disadvantages,procedures	5

Semester		VI			
Course Title	FINANCIAL STATEMENT ANALYSIS				
Course Code	FACGDSE07T	Credit	6		
Course Outcome	The components of financial statements: Balance sheet, profit and loss and cash flow and key notes to the accounts. The distinction between cash flow and profits. How to measure operating, investing and financial performance using appropriate ratios and cash flow tools.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					

Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour
1. Introduction to Financial Statements Analysis	Nature and Component of Financial Statements; Meaning and needs of FSA; Sources of financial information; Parties interested in FSA; Techniques of financial statement analysis – Comparative Statement – meaning, preparation, uses, merits and demerits; Common-size Statement – meaning, preparation, uses, merits and demerits; Trend Analysis – meaning, determination, uses, merits and demerits.				20
2. Ratios for FSA	Meaning, objective, classification of financial ratios; Advantages and limitations; Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness; Preparation of financial statements and statement of proprietor's fund from the given ratios.				20
3. Fund Flow and Cash Flow Statements	Concept of fund, Meaning and objectives of fund flow statement, various sources and applications, advantages & limitations of fund flow statement; Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statement as per relevant Accounting Standard; analysis and interpretation of the cash flow position.				20
STUDENT SEMINAR / INTERNAL ASSESSMENT					
4. Equity Analysis	Value and price; Dividend Discount Model; Deciding the appropriate cash flow for discounting; Free cash flow to the firm; Free cash flow to equity; Price-Earnings Ratio; Why P/E multiples vary; Du Pont Formula.				20
5.	Concept, causes and symptoms of corporate financial distress; Prediction of corporate distress using				10

Corporate Distress Prediction	Altman Z-score, multiple discriminant analysis and decision-tree analysis.	
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Semester		VI			
Course Title	BUSINESS ETHICS & CORPORATE GOVERNANCE				
Course Code	FACGDSE08T	Credit	6		
Course Outcome	The objective of this paper is to make the students aware about the importance of ethics in the business, practices of good governance to encourage moral imagination and heightening sensitivity towards the ethical dimension of managerial problems.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping MODULE -1 BUSINESS ETHICS					
Units	Course Content				Lecture Hour
1.Introduction	Nature of business ethics; ethics and morality; ethics versus law; Kohlberg's six stages of moral development; teleological approach; deontological approach.				15
2.Social Aspects of Business Ethics	Stakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader;				15
3.Managing Ethical Dilemmas	Meaning and nature of ethical dilemma; characteristics of ethical dilemmas; the dilemma resolution process; common ethical dilemma in finance, marketing and HRM				15

STUDENT SEMINAR / INTERNAL ASSESSMENT MODULE II CORPORATE GOVERNANCE		
1. Framework of Corporate Governance in India	Meaning; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; board committees and their functions; shareholders grievance committee; investors relation committee; risk management committee; audit committee; corporate governance reforms in the Companies Act, 2013	15
2. Major Corporate Scandals in India and Whistle-blowing policy	Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers; the whistle-blower legislation across countries; recent developments in India	15
3. Corporate Social Responsibility (CSR)	Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013	15

Semester		VI	
Course Title	RURAL MANAGEMENT & MARKETING OF SERVICES		
Course Code	FACGDSE09T	Credit	6
Course Outcome	Understand the fundamentals of management with reference to agribusiness. Acquaint with various functional areas of agribusiness. Study the managerial functions and its applications with reference to agribusiness. Provides knowledge about the Staffing, Directing and Control		

Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping MODULE 1 RURAL MANAGEMENT					
Units	Course Content				Lecture Hour
1.Introduction to Retail Management	Meaning/Definition of Retail Management; Importance; Functions. Retail Formats Concept; Types of Retailing – Multi Channel Retailing, Single Retailing in India Present scenario of retailing in India; Factors determining Growth of Retailing in India; Impact of Retail in Nation’s Economy				20
2.Pricing in Retail	Concept of Pricing in Retailing; Factors affecting Retail Pricing; Importance of Retail Pricing				15
3.Promotion in Retail	Need and Objective of Promotional Mix in Retailing; Promotional Mix and Strategy development; Customer Relationship Management.				10
STUDENT SEMINAR / INTERNAL ASSESSMENT MODULE II MARKETING OF SERVICES					
4.Introduction to Services Marketing – Overview	Concept of services; Types; Function; Nature; Characteristics; Understanding Services Customers; Impact of service marketing in the economy of a country. Managing Services Quality; Relationship marketing – Concept; Service Communication Mix;				10

	Communication Strategy.	
5.Issues in Marketing Mix of Services	Service- Product or Packages; Pricing in Services; Place in Services; Promotion of Service; People in Services; Physical Evidence; Process Management .	15
6.Service Marketing in Non-profit and profit Organizations	Travel and Tourism; Financial Services; Information Technology Services; Media Services; Health Care Services; Educational Services	15

Semester		VI			
Course Title	RURAL MARKETING & INTERNATIONAL MARKETING				
Course Code	FACGDSE10T	Credit	6		
Course Outcome	To discuss the various aspects of rural marketing as an integral part of marketing management and develop an understanding of rural marketing. Also Identify the issues related to design and implementation of International Marketing Strategy . Relate and analyze factors affecting international marketing environment. Analyze the issues and challenges related to market entry and expansion strategies into foreign markets.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour

1.Rural Marketing – An Overview	Concept, scope and importance, rural vs. urban marketing, Current trends in Rural Markets in India. Characteristics, Attitude and Behaviour, Buying patterns and factors influencing rural consumer.	20
2.Rural Products & Organizations – Different Types	Types of products – seeds, fertilizers, agro chemicals and their markets, Role of Government and other Organizations in Marketing Agricultural Products. Types of Co- operative marketing, Structure of co-operations, Problems of Rural Marketing and Agricultural Marketing.	25
3.International Marketing – An Overview	Definition of international marketing, domestic vs. international marketing, process of internationalization, EPRG framework	10
STUDENT SEMINAR / INTERNAL ASSESSMENT		
4.International Marketing Environment	Economic -cultural – culture and its characteristics, influence of culture on consumption decisions, political and legal environment	10
5.International Marketing Strategy & Documentation	International product life cycle, branding, Promotion strategies, standardization versus adaptation; Distribution: methods of entry into foreign markets, foreign market channels; International pricing methods: transfer pricing, dumping, countertrade, factors affecting pricing. Process of importing and exporting; Documentation: certificate of origin, bill of lading, letter of credit.	25